Sociology of ideological perspective, professional ethical commitment and value judgments of Iranian certified public accountant toward SDGs

Seyed Alireza khezri , Farzin Rezaei

Department of Accounting, Qa .c., Qazvin Branch, Qazvin, Iran

Abstract

The public-interest mandate of the accounting profession depends on the consistent translation of ethical principles into everyday professional practice. While previous research has examined professional values, career motivations, and moral sensitivity in isolation, an integrated model that covers the entire ethical decision-making process from the initial recognition of ethical issues, through value-based reasoning, to an ultimate commitment to public service has remained conspicuously absent, especially among Certified Public Accountants (CPAs) operating in non-Western institutional contexts. The present study addresses this gap by testing a sequential structural model, using survey data collected from members of the Iranian Association of Certified Public Accountants and applying structural equation modelling. The proposed framework specifies that professional values, intrinsic career motivations, and prior exposure to unethical behaviour serve as antecedents to CPAs' ethical perceptions. These perceptions, in turn, are hypothesised to influence value-based judgments, which ultimately foster an orientation toward serving the public interest in line with Sustainable Development Goals 4, 8, and 16. The empirical results confirm all five research hypotheses: professional values and intrinsic career motivations exert a positive effect on ethical perceptions, whereas prior exposure to unethical behaviour negatively affects them. Ethical perceptions positively drive value-based judgments, and such judgments, in turn, strongly enhance public-service orientation toward the SDGs. The model also shows a satisfactory fit to the data. By bridging cognitive and behavioural ethics perspectives within a culturally distinct emerging economy, the findings offer practical, evidence-based recommendations for professional bodies, regulators, and accounting firms seeking to reinforce ethical commitment in environments where transparency remains limited.

Keywords: Professional Ethical Commitment, Sustainable Accounting Ethics, Value-Based Judgments, SDGs Achievement, Corporate Governance, Emerging Markets CPAs.

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1- Introduction

Effective corporate governance and compliance frameworks are essential to transparency, professional accountability, and the prevention of financial misconduct. Within this institutional structure, CPAs play a crucial gatekeeping role; their commitment to professional norms and ethical codes significantly influences the credibility of financial reporting and sustains the public confidence that underpins well-functioning markets (Jejeniwa et al., 2024; Khezri et al., 2026). Nonetheless, a recurring and analytically significant gap continues to separate formal ethical standards from the actual conduct of accountants in practice. This divergence becomes visible as professional overconfidence, diminishing

objectivity, and cognitive or motivational rationalisations that facilitate compromise in reporting (Sunder, 2016; Dharmasiri et al., 2022; Jamshidi et al., 2024; Johnson et al., 2021; Seifzadeh et al., 2021). Addressing this gap requires moving beyond purely individual explanations and locating ethical behaviour within the organisational, cultural, and institutional forces that shape professionals' interpretive frameworks and decision-making processes (Todorović, 2018; Chen & Wan, 2020; Thanetsunthorn & Wuthisatian, 2025; Wang & Zheng, 2025).

Current research emphasises the multiple levels at which ethical behaviour in accounting is determined. Organisational ethical climates, continuous professional education, oversight by executives and boards, and incentive systems that reflect normative expectations function as structural factors that can either reduce or amplify unethical actions (Tutino & Merlo, 2019; Sookdawoor & Grobler, 2022; Zahari et al., 2024; Hassoon Mozan Moza et al., 2025). Other studies indicate that higher accounting and audit quality helps close the gap between declared duties and actual performance by lowering perceived corruption and reinforcing normative barriers to opportunistic conduct (Malagueño et al., 2010; Hwang et al., 2022; Bonrath & Eulerich, 2024). Together, these observations highlight the inherently multi-dimensional nature of professional ethics in accounting, which arises from the interaction of individual traits, professional value systems, organisational designs, and the broader institutional context (Ampofo et al., 2011; Nazaruddin et al., 2018).

Despite these valuable contributions, important theoretical gaps remain. Classic models of moral reasoning propose a step-by-step process moral sensitivity, moral judgment, moral motivation, and moral action (Rest, 1986; Hunt & Vitell, 1986) but empirical and conceptual work has rarely combined antecedent professional values, career motivations, and prior encounters with unethical behaviour into a unified, sequential explanation of how ethical perceptions give rise to value-based judgments and a public-service orientation. Instead, existing studies generally treat these constructs in isolation, thereby losing sight of the cognitive and motivational pathways that mediate the transformation of professional identity into ethical decision-making.

The Iranian professional accounting environment offers a particularly informative setting for investigating these pathways. Operating at the crossroads of state-directed economic governance, international sanctions, and repeated regulatory changes, Iranian CPAs deal with institutional uncertainties and normative complexities that are quite different from those found in Anglo-American settings. These distinctive conditions increase both the practical importance and the theoretical intricacy of the link between individual ethical cognition and professional conduct, making it essential to examine how professional values, career choice motivations, and past experiences of unethical behaviour affect accountants' awareness of ethical issues and their subsequent, value-driven judgments.

Viewed through this perspective, it is analytically useful to highlight three related antecedent areas. First, professional values understood as the internalised principles and role-based norms that shape practitioners' sense of duty and dedication to accuracy act as a close determinant of ethical awareness and the ordering of competing priorities (Ampofo et al., 2011). Second, the reasons for choosing accountancy, particularly intrinsic career orientations that stress calling, public service, or commitment to technical excellence, are likely to affect moral sensitivity and the tendency to give ethical considerations greater weight when facing difficult choices (Nazaruddin et al., 2018). Third, prior exposure to unethical conduct, whether through direct personal involvement or indirect observation, may act as a conditioning influence

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that changes normative expectations, moral frameworks, and the perceptual standards for identifying behaviour as ethically significant (Zalata et al., 2019; Ni et al., 2026; Valizadeh Larijani, 2025).

In theoretical terms, these antecedents can be located within a sequential moral-cognitive structure, where ethical perceptions serve as a near-term cognitive evaluation that shapes value judgment and subsequent orientation. Such value judgments capturing the professional's handling of ethical conflicts and ordering of responsibilities form the cognitive basis from which public-interest-oriented actions develop (Jiang et al., 2022; Zheng et al., 2025). From a normative standpoint, value-laden professional judgments that emphasise faithful representation, transparency, and institutional integrity contribute to broader social aims associated with the United Nations Sustainable Development Goals (SDGs), especially SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), and SDG 16 (Peace, Justice and Strong Institutions). By establishing these connections, the analysis demonstrates how micro-level professional cognitions and motivations can produce meso- and macro-level results that reinforce institutional trust, economic sustainability, and the normative foundations of professional education and practice (Saini et al., 2022; Malik et al., 2025).

In conclusion, a full understanding of accounting ethics must integrate professional values, career motivations, and personal histories of unethical conduct into a cohesive explanatory narrative that tracks the development of ethical perceptions, the formation of value judgments, and the ultimate orientation toward serving the public interest. Such integration not only deepens theoretical knowledge of moral cognition in professional settings but also informs policy measures and professional training initiatives aimed at recalibrating incentives and institutional arrangements to promote ethical resilience. The following sections place this study within ongoing theoretical discussions, set out the specific hypotheses that connect the antecedent domains to ethical perceptions and subsequent value judgments, and consider the implications of viewing professional ethics as a staged, context-sensitive process.

2- Theoretical and empirical background of the research

Ethics can be understood as a structured set of moral principles that separates right from wrong and steers both personal and collective behaviour toward actions that are virtuous, fair, and accountable (Chaddha & Agrawal, 2023; Ethics, 1999; Niv & Sulitzeanu-Kenan, 2022; Shahriari, 2019; Stoeklé et al., 2023). Within professional contexts, ethical standards act as normative guidelines that safeguard stakeholder interests and contribute to the broader social good (Buchholz, 1989). They enable practitioners to recognise ethical concerns, behave responsibly, and arrive at professionally defensible choices (Ononogbo & Joel, 2016). Conversely, unethical conduct frequently points to a deficient organisational culture, one that is characterised by skewed priorities and eroded trust (Jurkiewicz & Giacalone, 2014).

The accounting field holds a particularly delicate position within this domain. Since financial transparency and the reliability of capital markets rest heavily on the ethical behaviour of accountants, reinforcing ethical sensitivity is of paramount importance (Todorović, 2018). Many employees and managers struggle to handle ethical dilemmas effectively; therefore, deepening ethical comprehension is a necessary step toward curbing misconduct and enhancing corporate governance (Bryant, 2009; Wiid et al., 2013; Kardos et al., 2023). From a normative perspective, ethics emphasises honesty, trust, responsibility, respect, and collaboration over narrow, short-sighted self-interest. When these values are woven into management practices, they encourage shared accountability and sustainable value creation (Trevino & Nelson, 2021; Eisenbeiss, 2012).

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Recent work confirms that a strong ethical culture, ongoing ethics training, and strengthened governance arrangements including board oversight, CEO involvement, and reward systems serve as effective barriers against unethical practices (Zahari et al., 2024; Sookdawoor & Grobler, 2022; Tutino & Merlo, 2019). Moreover, raising the quality of accounting and audit work improves transparency, diminishes perceived corruption, and bridges the divide between ethical aspirations and everyday conduct (Malagueño et al., 2010; Hwang et al., 2022; Bonrath & Eulerich, 2024).

2.١ From Individual Cognition to Professional Judgment: The Theoretical Foundations of an Integrated Ethical Decision-Making Model

Research on ethical decision-making has shifted from early contingency models (Ferrell & Gresham, 1985; Treviño, 1986) toward a more nuanced understanding of cognitive micro-foundations. Rest's (1986) four-component framework moral sensitivity, moral judgment, moral motivation, and moral character continues to provide the principal theoretical grounding for the current study. Armstrong et al. (2003) observed that accounting ethics education has tended to focus heavily on moral sensitivity and prescriptive reasoning while paying insufficient attention to moral motivation and character; our model is specifically designed to counterbalance this deficiency. Complementing this foundation, Hunt and Vitell (1986) introduced a normative distinction between deontological (duty-based) and teleological (consequence-based) evaluations, while Jones (1991) proposed the concept of moral intensity to explain why seemingly identical situations may elicit divergent ethical responses.

More recent scholarship has uncovered non-conscious and institutional mechanisms that can inadvertently lead well-intentioned professionals astray. Bazerman and Tenbrunsel (2011) identified cognitive blind spots, including motivated blindness and ethical fading. Treviño et al. (2014) elaborated on how bounded ethicality and the gradual normalisation of deviance allow unethical conduct to occur without the actor's explicit awareness. Sonenshein (2007) demonstrated how professionals construct divergent moral meanings through intuitive sense-making processes. Palazzo et al. (2012) showed that corruption becomes institutionalised when formal ethics codes are decoupled from actual organisational practices. More recently, Martin (2019) and Floridi et al. (2018) have extended these concerns to algorithmic bias and AI ethics, signalling new technology-mediated challenges for the accounting profession.

Viewed collectively, these theoretical developments indicate that individual cognition, organisational context, issue characteristics, and technological factors interact dynamically to shape ethical conduct. Nevertheless, relatively few studies have combined the principal psychological antecedents of ethical perception namely, professional values, career motivations, and prior encounters with unethical behaviour into a coherent sequential model that tracks the full trajectory from moral sensitivity, through value-based judgment, to a public-service orientation, particularly in culturally distinct, non-Western professional environments. The present study addresses this lacuna by building explicitly upon Rest's (1986) sequence while integrating insights from behavioural and institutional ethics. We develop a parsimonious structural framework that progresses from professional values and career motivations to ethical perceptions, then to value-based judgments, and ultimately to an orientation toward serving the public interest, consistent with the Sustainable Development Goals (SDGs 4, 8, and 16).

Although Rest's (1986) model offers a robust foundational architecture, its original formulation does not explicitly account for the technological and institutional shifts that define contemporary professional practice. Recent evidence shows that digital technologies including artificial intelligence, robotic process

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automation, and blockchain are fundamentally reshaping the cognitive environment in which ethical decisions are made (Köbis et al., 2021; Floridi et al., 2018). These innovations introduce fresh ethical tensions, such as algorithmic opacity, data privacy concerns, and the anonymisation of moral agency, all of which influence how accountants recognise ethical issues and formulate value-driven judgments. Drawing on situated cognition theory (Smith & Semin, 2004), we contend that ethical perception is not purely an intra-psychic phenomenon but is co-constructed through ongoing interactions with technological tools and institutional signals. This perspective enriches Rest's framework by situating it within the socio-material context of modern accounting practice, thereby illuminating why and how ethical perceptions evolve into SDG-aligned behaviours in today's professional landscape.

٢.٢ Construct Definition and Development of Research Hypotheses

Drawing on the theoretical foundations discussed above, this study conceptualizes a model linking professional and individual factors to ethical perceptions, value judgments, and ultimately, the public interest. The core constructs and the rationale for their hypothesized relationships are outlined below.

٢.٢.1 The Path to Ethical Perceptions

The initial set of hypotheses addresses the determinants of accountants' ethical perception, which represents the critical first step in the moral decision-making sequence (Rest, 1986). Without accurately recognising a situation as ethically relevant, subsequent moral evaluation and behavioural responses cannot proceed effectively. As Rest (1986) contends in his Four-Component Model, moral sensitivity the ability to interpret contextual cues and foresee consequences for stakeholders constitutes the essential foundation of ethical professional conduct.

Professional Values and Ethical Perceptions

An accountant's adherence to the core values of the profession integrity, objectivity, professional competence, confidentiality, and professional behaviour is expected to sharpen awareness of ethical dilemmas. When these values are firmly internalised, they create a cognitive lens through which professional situations are assessed, thereby bringing ethical dimensions into sharper focus. Research consistently shows that organisational ethical culture exerts a significant influence on the conduct of accounting and finance professionals (Ampofo et al., 2011). Practitioners with deeply ingrained professional values are more inclined to recognise the ethical implications inherent in ambiguous contexts and to discern the ethical aspects of seemingly routine professional judgments. This leads to the first hypothesis:

H1: *Adherence to professional values has a positive and significant impact on certified public accountants' perceptions of ethical issues.*

Career Choice Motivations and Ethical Perceptions

The motivations underlying an individual's choice of accounting as a profession can profoundly shape both their professional identity and ethical perspective. Those who are drawn to the field for intrinsic reasons such as a commitment to public service, a pursuit of professional excellence, or a desire to contribute to economic transparency tend to cultivate stronger ethical orientations than those who are primarily motivated by extrinsic factors like financial reward. Nazaruddin et al. (2018) found that the "love of money" significantly affects ethical perceptions among prospective professional accountants,

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with religiosity and gender moderating these associations. Furthermore, a pro-social motivation for entering the profession is likely to heighten vigilance regarding the ethical ramifications of one's work, since individuals who view accounting as a vocation rather than merely a career tend to be more attuned to the profession's wider societal responsibilities.

H2: *The motivation for choosing accounting as a profession has a positive and significant impact on certified public accountants' perceptions of ethical issues.*

Experience of Unethical Behavior and Ethical Perceptions

Direct exposure to unethical conduct in the workplace whether as a witness, victim, or reluctant participant exerts a substantial influence on how professionals assess the ethical climate of their field (Hearn et al., 2023; Sun et al., 2026; Baghel & Agrawal, 2026; Workman-Stark et al., 2026). Rather than numbing ethical sensitivity, such experiences frequently operate as a sensitizing mechanism: they reveal the gap between formal ethical standards and actual organizational practices, thereby sharpening individuals' awareness of the prevalence and consequences of misconduct (Jurkiewicz & Giacalone, 2014; Bryant, 2009). When accountants observe or experience behaviours that deviate from professional norms, their previously held assumptions about the integrity of the profession are challenged, leading to a more realistic and consequently lower assessment of the profession's ethical climate (Kardos et al., 2023). In other words, exposure to unethical behaviour does not necessarily make accountants less ethical; rather, it makes them less likely to overestimate the ethicality of their professional environment. This line of reasoning leads to the third hypothesis, which predicts a negative relationship: greater exposure to unethical behaviour is associated with a lower perceived ethicality of the accounting profession.

H3: *The experience of unethical behaviors has a negative and significant impact on certified public accountants' perception of the profession's ethical climate.*

2.٢.2 From Perception to Value Judgments

The second part of our model examines how ethical perceptions translate into professional judgments and orientations.

Ethical Perceptions and Value Judgments

Once accountants perceive an ethical issue, they must subsequently form a judgment about it. This value judgment, or moral orientation, entails applying their ethical framework to a particular situation to determine what is morally right or wrong. This process corresponds to Rest's (1986) second component, moral judgment, which involves deciding which course of action is morally justified. A clearer and more acute perception of an issue's ethical dimensions provides the essential input for a more informed and robust value judgment. Hunt and Vitell (1986), in their General Theory of Marketing Ethics, argue that ethical judgments emerge from integrating deontological evaluations (assessments of inherent rightness) and teleological evaluations (assessments of consequences), both of which depend on accurately perceiving the ethical dimensions of the situation. Finally, Sonenshein's (2007) Sensemaking-Intuition Model further emphasises that the intuitive judgments professionals make about ethical issues are fundamentally shaped by how they initially construct and understand those issues.

H4: *Certified public accountants' perceptions of ethical issues have a significant impact on their value judgments and orientations within the accounting profession.*

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2.٢.3 From Value Judgments to Public Interest and Sustainable Development



Figure 1: The United Nations 17 Sustainable Development Goals (SDGs)

(United Nations General Assembly, 2015)

Figure 1 displays the 17 Sustainable Development Goals (SDGs) set by the United Nations. The ultimate purpose of professional ethics in accounting is to serve the public interest by ensuring the reliability and transparency of financial information. Accountants' value judgments their commitment to ethical principles in practice are the direct mechanism through which this public good is achieved (Masse et al., 2023).

2.2.3.1 Value Judgments, Public Interest, and the Sustainable Development Goals

By prioritising ethical standards over short-term personal or organisational gains, accountants reinforce trust in markets and, in doing so, advance broader societal objectives (Bag et al., 2024; Li & Meyer, 2026; Ishwara & Mekonnen, 2024; AlHares, 2025). This connection directly ties individual-level judgments to macro-level aspirations such as the United Nations Sustainable Development Goals (SDGs). The accounting profession plays a critical role in delivering the SDG agenda, particularly in achieving economic targets, since accounting supplies the accurate and comprehensive information needed for taxation and performance evaluation (Dobre, 2025). Moreover, the professional mission now extends beyond traditional reporting to include qualitative and quantitative assessments of companies' sustainability plans (Dabbicco et al., 2025; Huy & Phuc, 2025; Garefalakis et al., 2026; Ji, 2026). As independent reporters, accountants uphold professional sovereignty; their work is continuously updated to reflect evolving ethical codes and regulatory standards. Enforced with consistency and transparency, these standards certify and standardise financial information, thereby aligning with the reporting requirements of both investors and regulatory authorities.

Carnegie et al., 2024 make a compelling case for redefining accounting as a multidimensional technical, social, and moral practice centred on serving the public interest "to enable the flourishing of organisations, people and nature." Their analysis highlights significant opportunities for accountants to

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recognise and understand the nature, roles, uses, and impacts of accounting, while noting a general lack of attention to the SDGs despite the declining state of our social and natural environment.

This study specifically targets three SDGs that are particularly pertinent to ethical accounting practice. SDG 4 (Quality Education) is supported by fostering an ethical professional culture and continuously developing accountants' ethical competencies (Nakpodia et al., 2024; Wang et al., 2025). SDG 8 (Decent Work and Economic Growth) is underpinned by transparent and accountable economic systems, which ethical accounting practices help to enable (Kreinin & Aigner, 2022; Kaur et al., 2025). SDG 16 (Peace, Justice and Strong Institutions) is strengthened when accounting actively contributes to curbing corruption and building robust institutional frameworks (Malagueño et al., 2010; Nguyen et al., 2025; Saini et al., 2022). The achievement of these goals hinges fundamentally on the value judgments accountants exercise in their daily professional work.

Notably, the contribution of value-based judgments to the SDGs is increasingly taking place within a technologically evolving professional landscape. Recent scholarship suggests that Industry 4.0 enabling technologies, such as big data analytics and cloud-based platforms, have the potential to enhance transparency and accountability (SDG 16) and to democratise access to continuing ethical education (SDG 4) (Mabkhot et al., 2021; Beltrami et al., 2021; Varma et al., 2021). More recent systematic evidence consolidates these findings, demonstrating that blockchain, the Internet of Things (IoT), and artificial intelligence (AI) collectively act as transformative drivers of SDG advancement, particularly by improving transparency, accountability, and responsible investment frameworks (Khezri & Rezaei, 2026). While the measurement and structural modelling of these technological factors are outside the empirical scope of the present study, their growing prominence in professional practice underscores the importance of the baseline pathways examined here. Accordingly, the model developed in this research offers a conceptual basis for future research to expand upon, by explicitly incorporating technology-related moderators.

Importantly, the translation of value-based judgments into SDG-oriented public service is increasingly mediated by the profession's technological infrastructure. Platforms for sustainability reporting, ESG analytics, and blockchain-based transparency systems provide tangible mechanisms through which accountants can operationalise their ethical commitments (Bebbington & Unerman, 2018; Nakpodia et al., 2024). These technologies do not merely facilitate reporting; they actively shape the cognitive frameworks through which accountants interpret their professional duties. Hence, the pathway linking value judgments to SDG achievement is not solely motivational (as in Rest's 'moral motivation') but also technological and institutional a dimension we have explicitly woven into our theoretical framework.

H5: *Value-based judgments and orientations in the accounting profession positively and significantly influence CPAs' public service orientation in support of the United Nations Sustainable Development Goals, particularly SDGs 4, 8, and 16.*

A key clarification is that the present study concentrates on main effects and mediation relationships; it does not incorporate any moderator variables. While some of our discussion alludes to the potential moderating role of factors such as unethical competition, we did not specify interaction terms nor conduct any moderation analysis. Consequently, any moderating influence of these variables is offered as a direction for future research, rather than treated as an empirical finding of the current investigation.

2.۳ Research Gap and Contribution

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Previous work has investigated professional values, ethical orientation, competitive pressures, and technological challenges in accounting, but largely in isolation. For instance, studies have examined how ethical culture shapes employee behaviour (Ampofo et al., 2011), how personal characteristics affect ethical perceptions (Nazaruddin et al., 2018), and how AI integration introduces new challenges (Fülöp et al., 2025; Köbis et al., 2021). Yet no research has combined these elements into a unified sequential framework that traces the full cognitive pathway from professional values and career motivations, through ethical perceptions and value-based judgments, to a public-service orientation toward the SDGs among CPAs operating in a non-Western, institutionally distinct environment. The current study addresses this gap by empirically testing such a sequential model in the Iranian professional context, thereby contributing to both theoretical insights into the ethical decision-making chain and practical guidance for reinforcing ethical commitment within the accounting profession.

3. Methodology

3.1. Research Design

This study is applied in terms of its objective, as it seeks to provide practical insights into the cognitive and motivational factors that shape ethical perceptions, value-based judgments, and public service orientation among certified public accountants (CPAs) as a foundation for contributing to the Sustainable Development Goals (SDGs).

3.2. Instrument Development

A hybrid questionnaire was developed, combining items adapted from validated scales with researcher-developed items. Since no established scales were available that were specifically tailored to the constructs under investigation in the Iranian accounting context, new items were formulated based on an extensive literature review and the study's conceptual framework. The constructs included: ethical values, commitment values, social values, dynamic international environment, structured career path, opportunistic motivations, experience of unethical behaviours, perception of the profession's ethicality, perception of the workplace's ethicality, self-perception of ethicality, value judgments and orientations in the profession, and serving the public interest toward achieving the SDGs. All items were measured on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The final questionnaire consisted of 24 observed indicators. Table 1 presents the variables, sources, and corresponding measurement items.

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Table 1: Variables, sources, and corresponding measurement items

Thems	Construct	Evidence	Items / indicators
Professional values	*Commitment values*	(Rogošić & Perica, 2023) (Elias, 2006) (Fogarty, 1995)	I am committed to completing my professional duties on time and to adhering to the principles and standards of the accounting profession. Even in challenging circumstances, I remain loyal to the accounting profession and uphold ethical principles and its core values.
	Moral values	(Barrainkua & Espinosa-Pike, 2020) (Ariail et al., 2024) (Espinosa-Pike & Barrainkua, 2020)	Honesty and truthfulness in performing my professional duties, along with impartiality and the avoidance of bias in professional judgments, are fundamental principles for me. Observing fairness in all professional interactions with clients and colleagues, and protecting organizational secrets and confidential information as an ethical obligation, are essential commitments for me.
	Social values		My professional activities serve the public good and societal interests, and I believe that accountants play a significant role in the financial health of society. In professional decision-making, I prioritize the public interest over personal interests, and I value teamwork in achieving shared organizational goals.
Motivations for choosing the	*Opportunistic motives*	(Bhat & Khan, 2023) (Kong et al., 2020)	Suitable career opportunities in accounting and the importance of gaining public recognition and respect due to my professional standing were my primary motivations for

accounting profession		(Auyeung & Sands, 1997)	choosing this profession. Work life balance was influential in my decision to choose the accounting profession, and financial rewards and economic benefits play a significant role in my job satisfaction.
	Structured Career Path	(Ng et al., 2017) (Tetteh et al., 2021) (Tiron-Tudor & Faragalla, 2018)	The accounting profession offers an orderly and predictable career path with numerous opportunities for career advancement and professional growth. Working within a framework of systematic rules and regulations appeals to me, and the accounting career path provides the potential for dynamic and continuous progression.
	Dynamic international work environment	(Phan et al., 2025) (Gray, 1983) (Radebaugh et al., 2006)	Opportunities for interaction with international clients and partners in finance and accounting appeal to me, and familiarity with International Financial Reporting Standards (IFRS) is essential for professional success. Changes in international rules and regulations affect my professional performance, and a work environment with an international dimension is important for my career advancement.
Experience of unethical behavior		(David et al., 1994) (Zakaria et al., 2009) (Çollaku et al., 2023) (Lowe et al., 2023)	I have experienced unethical behaviors in my work environment, including conflicts of interest, and I have observed the manipulation of financial information and dereliction of professional duties by colleagues in the workplace. The extent of my exposure to unethical behaviors in my work environment is considerable, encompassing both conflicts of interest and the manipulation of financial information by colleagues.
Accountants' Ethical Perceptions	*Perception of one's own ethicality*	(Rogošić & Perica, 2023) (Jones & Sin, 2018) (Agarwalla et al., 2017) (Svanberg, 2013)	I consider myself an individual who adheres to ethical principles in my work environment and consistently strives to act ethically in my professional decision-making. I refrain from receiving or paying bribes and any illegal funds, and taking responsibility for preventing unethical behaviors is a priority for me.
	Perception of the ethicality of the work environment	(Domino et al., 2015) (Shafer et al., 2013) (Bates et al., 2025) (Liu, 2020)	The ethical quality of my work environment is reflected in a pervasive organizational culture that consistently upholds integrity and moral standards. Both managerial adherence to ethical principles and colleagues' demonstration of ethical conduct collectively reinforce the ethical climate of the workplace.
	Perception of the ethicality of the profession	(Seifert et al., 2023) (de Jesus et al., 2020) (Hamilton, 2013)	The accounting profession and its operational processes are inherently ethical, being fundamentally founded upon ethical values and principles. Accountants, in general, adhere to ethical principles, and the existence of a mandatory code of ethics is both essential and indispensable to the integrity of the accounting profession.
Value judgment and orientation in the profession		(Payne et al., 2019) (Jeffrey, 2008) (Espinosa-Pike & Barrainkua, 2016) (Saayir et al., 2026) (Tran, 2024)	Receiving fabricated invoices for tax reduction and providing financial information or models to managers in exchange for payments outside established regulations are practices that fundamentally contradict the ethical principles of the accounting profession. Delegating professional responsibilities to assistants without adequate supervision conflicts with professional competencies, while prioritizing personal or client interests in the recording of economic events distorts value orientation in professional judgment.
Serving the public interest in achieving the SDGs		(Dobre, 2025) (Brabete et al., 2024) (Bebbington & Unerman, 2018) (Himawan et al., 2025) (Fagge et al., 2025) (Dabbicco et al., 2025) (Carnegie et al., 2024) (Nakpodia et al., 2024)	My professional activities contribute to the achievement of sustainable development goals by promoting the financial health of society and transparency in reporting, while I recognize and prioritize my role in serving the public interest through professional decision-making. A commitment to the public interest and transparency in financial information provides the necessary foundation for achieving economic sustainability at the macro level.

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3.3. Validation of the Model Using the Delphi Technique

To establish the face and content validity of the researcher-developed items and to answer the second research question (How valid is each component of the professional skills development model?), the Delphi technique was employed. Through a review of the literature and interviews with experts, 24 sub□components were initially identified. Subsequently, a questionnaire comprising these 24 items was administered to a panel of 15 academic experts. All panel members held doctoral degrees, held faculty positions at or above the assistant professor rank, had at least seven years of teaching and research experience, and were thoroughly familiar with the substantive domain of the research.

First Delphi round:

In the first round, the experts evaluated each item in terms of clarity, relevance, and representativeness. They also provided qualitative feedback. To assess the level of agreement among the experts, Kendall's coefficient of

concordance was calculated and is presented in Table 2. The obtained coefficient was 0.569, indicating a moderate level of expert agreement in the first round.

Table ٢: First round of Delphi

Item	Mean	Mode	Standard Deviation (SD)
Q1	٤.١٨	٤	٠.٢٥٨
Q2	4.09	٤	٠.٢٣٦
Q3	4.09	٤	٠.٢٦٩
Q4	٤.١٨	٤	٠.٢١٤
Q5	٤.١٨	٤	٠.٤٢٥
Q6	٣.٦٣	٣	٠.١٢٥
Q7	٤	٤	٠.٢٣٦
Q8	٤	٤	٠.٥٢٨
Q9	٤.١٨	٤	٠.٢٣٦
Q10	٤.١٨	٤	٠.٩٦٨
Q11	٣.٧٢	٣	٠.٥٢٨
Q12	٣.٧٢	٤	٠.٢٥٨
Q13	٣.٧٢	٤	١.٠٢٥
Q14	٤	٤	٠.٢٥٦
Q15	٣.٦٣	٣	٠.١١٢
Q16	٤.٣٦	٤	٠.١٠٨
Q17	٤	٤	١.١٣٩
Q18	٤	٤	٠/٢٥٧
Q19	٣.٧٢	٤	٠/٣٣٩
Q20	٣.٧٢	٤	٠.٦٦٩
Q21	٤	٤	٠.٥٥٨
Q22	٤	٤	٠.٨٨٧
Q23	٣.٧٢	٤	٠.٥٥٨
Q24	٣.٨١	٤	٠.٢٥٨

Table ٣ Kendall's agreement coefficient in the first round of Delphi

Kendall's Coefficient (First Delphi Round)	
Kendall's W (Kendall's coefficient of concordance)	٥٦٩,٠
Chi-square (χ^2) statistic	٢٧٤.٠٤٥
Degrees of freedom (df)	٢٣
Significance level (p-value)	٠.٠٠

(Source: Research findings)

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The results of the first Delphi round are presented in Table ٢. To assess the level of agreement among the experts, Kendall's coefficient of concordance was calculated and is shown in Table ٣. The obtained coefficient was 0.569, indicating a moderate level of expert agreement in the first round.

Second Delphi Round

A second questionnaire, consisting of the same 24 items, was designed and the second Delphi round was conducted. The results of the second Delphi round are summarized in Table ٤.

Table ٤: Second round of Delphi

Item	Mean	Mode	Standard Deviation (SD)
Q1	٤.٢٧	٤	١.٢٩٨
Q2	٣.٨١	٤	٠.٨٨٩
Q3	٤.٢٧	٤	٠.٢٦٩
Q4	٤.٣٦	٤	٠.٥٤١
Q5	٤.٢٧	٤	١.٢٩٨
Q6	٤.٤٥	٤	٠.٨٤٥
Q7	٤.٠٩	٤	٠.٢٣٦
Q8	٤.١٨	٤	٠.٩٢٣
Q9	٤.٢٧	٤	٠.٢٣٦
Q10	٤.٣٦	٤	٠.٩١٢
Q11	٤	٤	٠.٩١٠
Q12	٤	٤	١.٠٢١
Q13	٣.٨١	٤	١.٠٥٩
Q14	٤.٠٩	٤	٠.٢٥٦
Q15	٣.٨١	٤	٠.٨٥٠
Q16	٤.٤٥	٤	٠.١٠٨
Q17	٤.١٨	٤	٠.٢٣٥
Q18	٤.١٨	٤	٠.٢٥٧
Q19	٤	٤	٠.٥٢١
Q20	٤	٤	٠.٥٩٦
Q21	٤.٠٩	٤	٠.٥٥٨
Q22	٤.١٨	٤	٠.٨٨٧
Q23	٣.٩٠	٤	٠.٨٦٣
Q24	٤	٤	٠.٥١٤

Table ٥: Kendall's agreement coefficient in the first round of Delphi

Kendall's Coefficient (First Delphi Round)	
Kendall's W (Kendall's coefficient of concordance)	٠.٥٩٠
Chi-square (χ^2) statistic	٢٨٠.٢٢٥
Degrees of freedom (df)	٢٣
Significance level (p-value)	٠.٠٠

(Source: Research findings)

As can be seen in Table ٥, Kendall's coefficient of concordance was calculated as 0.590, indicating that the level of expert agreement in the second Delphi round is moderate. However, the Kendall's coefficient in the second round is higher than that of the first round.

3.4. Exploratory Factor Analysis

In addition to the Delphi technique, we conducted an Exploratory Factor Analysis (EFA) to further validate the dimensionality of the researcher-developed questionnaire. The EFA served to uncover the underlying factor structure among the 24 observed indicators and to confirm that the items aligned empirically with the theoretical constructs. We employed principal axis factoring with varimax rotation for the extraction and rotation procedures. The detailed results including factor loadings, eigenvalues, and the total variance explained are reported in Section 4.

3.5. Sampling and Data Collection

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The target population consisted of certified public accountants and accounting professionals working in audit firms that serve Tehran Stock Exchange (TSE)-listed companies, as well as members of the Iranian Association of Certified Public Accountants. Since no complete and centralised sampling frame of all such professionals was available nationwide, we applied Cochran's formula for infinite populations to determine the minimum required sample size. To construct a sampling frame, we integrated multiple existing directories, including the TSE-listed companies database and the official membership list of the Iranian Association of Certified Public Accountants.

From this constructed frame, we distributed 350 electronic questionnaires to professionals who were systematically selected from the list (every k-th member after a random start). It is worth noting that, because the sampling frame was not exhaustive and may have omitted certain groups such as sole practitioners not affiliated with major professional bodies the procedure is best described as systematic sampling from an incomplete frame, rather than true simple random sampling. Consequently, the findings are generalisable primarily to professionals listed in these directories, and coverage bias remains a recognised limitation of our sampling design. Following Bentler and Chou's (1987) guideline that a ratio of 5 respondents per parameter is sufficient for normally distributed data, our sample of 276 respondents for 24 items (yielding an 11.5:1 ratio) exceeds this threshold and ensures adequate statistical power.

After screening the collected responses for completeness, consistency, and outliers, we retained 276 valid questionnaires for the final analysis, corresponding to a response rate of approximately 79%. This relatively high rate can be attributed to several factors: (1) the target population comprises professionally registered CPAs who are accustomed to participating in surveys as part of their continuing professional development; (2) the questionnaire was distributed with an endorsement from the researchers' institutional affiliation; (3) two follow-up reminders were sent at two-week intervals; and (4) respondents were offered a summary of the research findings as an incentive. The high response rate strengthens representativeness and alleviates concerns about non-response bias.

The professional homogeneity of our sample characterised by full-time employment, formal organisational membership, and advanced educational qualifications substantially mitigates the potential confounding effects typically linked to organisational-level or tenure-related variables. As Spector and Brannick (2011) argue, the uncritical inclusion of control variables in relatively homogeneous samples can introduce artificial variance and obscure genuine relationships; therefore, our theoretically driven model prioritises the focal constructs without compromising the validity of the structural estimates.

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3.6. Reliability and Construct Validity

We assessed the reliability of the researcher-developed questionnaire using Cronbach's alpha coefficient. The analysis revealed that Cronbach's alpha values for all constructs exceeded the widely accepted 0.70 threshold, indicating satisfactory internal consistency (detailed results are available from the corresponding author upon request). Regarding construct validity, we established the face and content validity of the instrument through a two-round Delphi study with a panel of 15 academic experts (see Section 3.3). Furthermore, we conducted an exploratory factor analysis (EFA) to examine the underlying factor structure of the 24 items. As reported in Section 4.1, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.831, surpassing the recommended 0.70 benchmark, and Bartlett's test of sphericity was significant ($\chi^2 = 2946.138$, $df = 276$, $p < 0.001$). The EFA extracted 12 factors with eigenvalues exceeding 1.0, which collectively accounted for 78.11% of the total variance. All factor

loadings exceeded 0.30, and no substantial cross-loadings were observed. These findings provide empirical support for the construct validity of the instrument within the context of this study. Consequently, the measurement instrument demonstrates acceptable reliability and validity for testing the proposed structural model.

3.7. Justification for Choosing Covariance-Based SEM (AMOS)

Selecting an appropriate structural equation modeling (SEM) technique is a key methodological decision, driven largely by the research objectives and the characteristics of the data. While variance-based partial least squares SEM (PLS-SEM) serves as a powerful non-parametric tool for predictive applications and does not require normally distributed data, covariance-based SEM (CB-SEM) as implemented in AMOS and LISREL is optimised for theory testing under the assumption of multivariate normality.

As shown in Table 6, the Kolmogorov–Smirnov test results confirm that all constructs satisfied the normality assumptions (K-S range: 0.275 to 0.364, $p > 0.05$). Meeting this normality criterion makes CB-SEM the more appropriate choice, since it provides more efficient and unbiased parameter estimates, offers a comprehensive range of global fit indices, and facilitates rigorous model comparison under normal conditions (Hair et al., 2019). Accordingly, we employed AMOS as the primary analytical tool for estimating the measurement model and testing the structural relationships within the proposed framework.

Table 6- Testing the Normality of the Data Distribution

Variable	K-S statistic	p-value	Outcome
Professional values	0.331	0.213	Normal
motivations for choosing accountancy as a job	0.364	0.127	Normal
the experience of immoral behaviors	0.322	0.216	Normal
perceptions of accountants in morality	0.339	0.236	Normal
judgment and orientation in vocation based on values	0.325	0.278	Normal
to do service for public profits in order to realize the goals of permanent development	0.275	0.125	Normal

(Source: Research findings)

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3.8. Ethical Considerations

Prior to data collection, we implemented appropriate ethical protocols to protect the rights and privacy of all participants. Participation in the survey was entirely voluntary, and we applied no coercion direct or indirect to encourage completion of the questionnaire. We explicitly informed respondents that they could withdraw from the study at any time without providing any justification. An informed consent statement appeared at the beginning of the questionnaire, and we interpreted completion of the survey as tacit consent to participate. We designed the questionnaire to be completed anonymously; we did not collect any personally identifiable information such as names, national identification numbers, contact details, or employment-specific identifiers. We treated all data as strictly confidential and used them solely for the purposes of this academic research. Access to the raw data was restricted to the research team, and we will not disclose any individual-level responses in any publication or report. These measures ensured compliance with standard ethical principles for research involving human subjects.

4. Results

4.1. Exploratory Factor Analysis

We employed Exploratory Factor Analysis (EFA) to uncover the latent structure underlying the observed variables. EFA identifies which sets of items in the questionnaire share high inter-correlations and therefore form a latent construct. In a well-designed measurement model, the indicators of each latent variable should correlate strongly among themselves but weakly with indicators of other constructs. If an item does not exhibit these properties and fails to load clearly on any factor, its inclusion warrants reconsideration. EFA also provides useful evidence regarding the validity and reliability of a scale.

For this study, we used principal component analysis (PCA) with varimax rotation. The 24 items were developed based on an extensive literature review and expert interviews. We conducted the EFA procedures using SPSS, as detailed below.

KMO Measure of Sampling Adequacy

Before performing factor extraction, the adequacy of the sample size was verified using the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test of sphericity. Following the extraction criteria recommended by Tabachnick and Fidell (2013), factors with eigenvalues greater than 1 were retained, and items with factor loadings below 0.30 were considered for removal to ensure a clean factor structure..The results are presented in Table ٧.

Table ٧ – KMO and Bartlett's Test

KMO Measure of Sampling Adequacy	Approx. Chi-Square	df	Sig.
0.831	2946.138	276	0.000

A KMO value greater than 0.70 indicates that the sample size is adequate for factor analysis. The obtained KMO of 0.831 exceeds this threshold, confirming the suitability of the data for factor extraction.

Factor Extraction

We next computed the factor loadings. A factor loading represents the correlation between an observed indicator and a latent factor, which typically ranges from –1 to +1. The variance explained by each factor corresponds to the sum of the squared loadings for that factor, which is referred to as its eigenvalue. The first eigenvalue always exceeds 1.0, with subsequent eigenvalues progressively decreasing.

The pre-rotation principal component analysis showed that 12 factors had eigenvalues greater than 1.0, collectively accounting for approximately 78% of the total variance. The component matrix before rotation identified these 12 clusters, suggesting a 12-factor underlying structure for the research model. The factors extracted from the EFA are presented in Table 8 and illustrated in Figure 2.

Table ٨– Factor Identification Using EFA

Extracted Factors	Eigenvalue	Percentage of Variance Explained by the Factor	Cumulative Percentage of Variance Explained
Commitment values	٥,٧٨٨	٢٤,١١٦	٢٤,١١٦
Moral values	٢,٧٦٦	١١,٥٢٦	٣٥,٦٤٢
Social values	١,٥٦٩	٦,٥٣٩	٤٢,١٨١
Opportunistic motives	١,٣٥٢	٥,٦٣٣	٤٧,٨١٤
Structured Career Path	١,٢٩١	٥,٣٨	٥٣,١٩٤
Dynamic international work environment	١,١٠٧	٤,٦١٢	٥٧,٨٠٥

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Experience of unethical behavior	٠,٩٩٥	٤,١٤٥	٦١,٩٥
Perception of one's own ethicality	٠,٩٠١	٣,٧٥٢	٦٥,٧٠٢
Perception of the ethicality of the work environment	٠,٨٥٢	٣,٥٤٩	٦٩,٢٥١
Perception of the ethicality of the profession	٠,٧٦١	٣,١٧	٧٢,٤٢١
Value judgment and orientation in the profession	٠,٧٣٤	٣,٠٥٨	٧٥,٤٧٩
Serving the public interest in achieving the SDGs	٠,٦٣١	٢,٦٣١	٧٨,١١

(Source: Research findings)

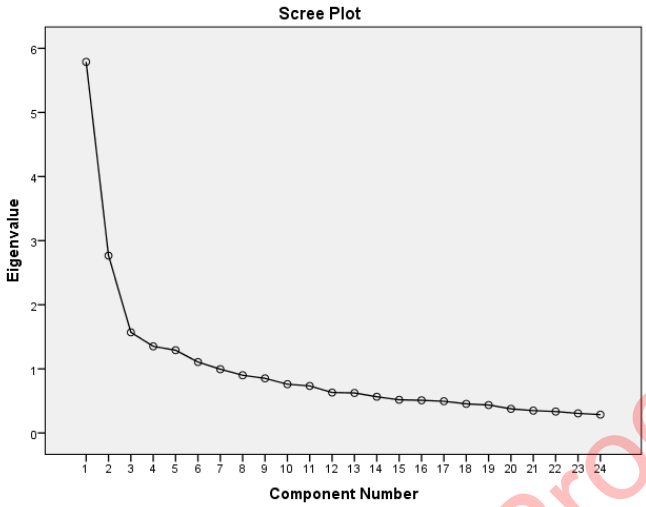


Figure ٢: Eigenvalue diagram of the factor

Item Extraction After Rotation

Item extraction was performed after varimax rotation. The rotated component matrix was used to identify which items loaded onto each factor. Based on the data presented in Table ٩, items with factor loadings greater than 0.3 on a given factor were retained, while items with lower loadings or cross-loadings were discarded.

Table ٩ – Research Constructs and Distribution of Items Before Exploratory Factor Analysis

Dimensions (Factors)	Number of Items	Item Numbers
Commitment values	2	1–2
Moral values	2	3–4
Social values	2	5–6
Opportunistic motives	2	7–8
Structured Career Path	2	9–10
Dynamic international work environment	2	11–12
Experience of unethical behavior	2	13–14
Perception of one's own ethicality	2	15–16
Perception of the ethicality of the work environment	2	17–18
Perception of the ethicality of the profession	2	19–20
Value judgment and orientation in the profession	2	21–22

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Serving the public interest in achieving the SDGs	2	23–24

Final Item Extraction

Item extraction was performed after varimax rotation. The rotated component matrix was used to identify which items loaded onto each factor. Based on the data presented in Table xa, items with factor loadings greater than 0.3 on a given factor were retained, while items with lower loadings or cross-loadings were discarded.

Note: The complete rotated component matrix (Table xa) is provided in the Appendix.

4.٢. Demographic characteristics of the sample

We employed descriptive statistics to examine the demographic characteristics of the respondents. We analysed the frequency distribution of participants by gender, age, educational level, and work experience, and prepared corresponding graphical representations. By gender, 236 respondents (83%) were male, while 48 (17%) were female. Regarding educational background, 40 participants (14%) held a bachelor's degree, 82 (29%) held a master's degree, and 162 (57%) held a doctoral degree. As for employment status, 276 respondents (97%) worked full-time, while the remaining 8 (3%) worked part-time. Turning to professional membership, 273 participants (96%) reported holding affiliations with professional organisations including the Iranian Association of Certified Public Accountants, the Audit Organization of Iran, and other recognised bodies while 11 participants (4%) held no such membership.

4.٣. Descriptive Analysis of Research Variable

To provide a preliminary understanding of the central tendency and dispersion of the core constructs under investigation, descriptive statistical analyses were performed. Specifically, the range, mean, standard deviation, skewness, and kurtosis were computed for each variable. The results are summarized in Table ١٠ below.

Table ١٠- Descriptive statistics of research variables

	Range	Mean	Std. Deviation	Skewness	Kurtosis
Professional values	4	3.78	.905	-.813	1.054
motivations for choosing accountancy as a job	4	3.73	.912	-.216	-.510
the experience of immoral behaviors	4	3.60	.894	-.423	-.003
perceptions of accountants in morality	4	3.89	.722	-.683	1.015
judgment and orientation in vocation based on values	4	3.91	.753	-.646	.912
to do service for public profits in order to realize the goals of permanent development	4	3.83	.753	-.575	.925

(Source: Research findings)

Table 10 reports the mean scores for all constructs, which ranged from 3.60 to 3.91, indicating a moderate to relatively high level of agreement across the measured variables. Specifically, value-based judgment and orientation showed the highest mean (M = 3.91), closely followed by ethical perceptions of accountants (M = 3.89). In contrast, exposure to unethical behaviours recorded the lowest mean (M = 3.60), suggesting that respondents reported relatively limited encounters with misconduct in their professional environment.

Regarding dispersion, standard deviations ranged from 0.722 to 0.912, showing that responses were reasonably concentrated around their respective means without excessive variability. Notably, ethical

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perceptions of accountants had the smallest standard deviation (SD = 0.722), implying greater consensus among participants. Conversely, career motivations for choosing accountancy displayed the highest standard deviation (SD = 0.912), indicating somewhat more heterogeneity in respondents' motivational drivers.

Turning to distributional properties, skewness values for all variables ranged from –0.813 to –0.216, all within the commonly accepted ±2 threshold, suggesting approximately symmetric distributions with a slight negative tilt. This negative skew indicates that most respondents tended to score on the higher end of the scale for most constructs. Kurtosis values ranged from –0.510 to 1.054, also well within the acceptable ±2 range, confirming that the data did not deviate significantly from a normal distribution. Collectively, these findings satisfy the assumptions required for subsequent parametric analyses, including structural equation modelling.

4.3. Pearson Correlation Analysis Among Research Variables

We performed Pearson correlation analysis to assess the direction, strength, and statistical significance of the bivariate relationships among the principal constructs. Since the normality assumption was confirmed by the Kolmogorov–Smirnov test, this parametric method was deemed appropriate. The null hypothesis (H□) assumed no significant correlation between variable pairs, whereas the alternative (H□) predicted a statistically significant relationship. Table 11 presents the correlation matrix.

Table ١١- Pearson correlation matrix of the research constructs

	Professional values	motivations for choosing accountancy as a job	the experience of immoral behaviors	perceptions of accountants in morality	judgment and orientation in vocation based on values	to do service for public profits in order to realize the goals of permanent development
Professional values	1					
motivations for choosing accountancy as a job	.252**	1				
the experience of immoral behaviors	.363**	-.603**	1			
perceptions of accountants in morality	.149**	-.333**	.349**	1		
judgment and orientation in vocation based on values	.170**	-.314**	.289**	.525**	1	
to do service for public profits in order to realize the goals of permanent development	.158**	-.272**	.147**	.372**	.513**	1

(Source: Research findings)

As Table 11 shows, all correlation coefficients among the constructs were statistically significant at the 0.01 level, ranging from moderate to strong. The strongest negative association was between career motivations and exposure to unethical behaviours ($r = –0.603$, $p < 0.01$). From a financial-managerial standpoint, this finding suggests two mechanisms. First, a self-selection effect: individuals with stronger

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intrinsic motivations such as a commitment to professional excellence or public service tend to join organisations with more robust ethical climates, thereby reducing their exposure to misconduct. Second, from a human resource perspective, prior exposure to unethical behaviour may itself weaken an individual's motivation to pursue or remain in the profession, potentially driving ethically sensitive professionals away from the field. Thus, cultivating an ethical organisational culture is not merely a compliance matter; it is a strategic necessity for attracting and retaining high-quality accountants.

The strongest positive correlation emerged between value-based professional judgment and public-service orientation ($r = 0.513$, $p < 0.01$), indicating that value-driven judgment is a key predictor of professionals' commitment to sustainable development goals. Additionally, ethical perceptions of accountants showed a substantial positive correlation with value-based judgment ($r = 0.525$, $p < 0.01$), supporting the sequential model in which ethical perceptions shape professional judgment.

Notably, exposure to unethical behaviours correlated positively with both professional values ($r = 0.363$) and ethical perceptions ($r = 0.349$). At first glance, this appears counterintuitive in light of the negative path coefficient in H3. However, this aligns with the sensitisation hypothesis (Bryant, 2009; Jurkiewicz & Giacalone, 2014): prior exposure to misconduct may sharpen ethical awareness and reinforce the importance of professional values, while simultaneously lowering one's assessment of the profession's actual ethical climate as confirmed by the structural model. Thus, the positive correlations reflect a cognitive-affective contrast effect, rather than a contradiction.

All correlation coefficients remained below the conservative 0.85 threshold, confirming no multicollinearity and providing a sound basis for subsequent structural equation modelling.

The fit indices (CFI = 0.99, RMSEA = 0.025, SRMR = 0.017) indicate excellent model fit. However, these high values may partly reflect the relatively small number of items per construct and the use of a well-behaved dataset with no undisclosed modifications. To avoid overinterpretation, we interpret the parameter estimates cautiously and report effect sizes alongside p-values. All model specifications were theory-driven and grounded in prior empirical work; the final model including path coefficients and error terms is fully presented in the path diagram and captions.

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4.3.1. Convergent Validity and Composite Reliability of Research Constructs

Building on the EFA results, we assessed convergent validity and internal consistency using Average Variance Extracted (AVE) and Composite Reliability (CR). As Table 12 indicates, all constructs surpassed the recommended thresholds: AVE values ranged from 0.516 to 0.600, comfortably above the 0.50 cutoff (Fornell & Larcker, 1981; Hair et al., 2019), thereby confirming adequate convergent validity. CR values, spanning 0.846 to 0.911, consistently exceeded both the 0.70 benchmark and their respective AVEs, signalling strong internal consistency (Hair et al., 2019). Furthermore, Cronbach's alpha for all variables remained above 0.70, providing additional support for the reliability of the measurement instrument. Taken together, these results show that the measurement model achieves satisfactory convergent and discriminant validity (as CR > AVE for each construct), along with robust internal consistency.

Table ١٢: Convergent Validity and Composite Reliability of Research Constructs

Construct	Cronbach's Alpha	AVE	CR

Professional values	0.888	0.518	0.894
Motivations for choosing accountancy as a job	0.857	0.516	0.877
The experience of immoral behaviors	0.873	0.547	0.870
Perceptions of accountants in morality	0.811	0.549	0.911
Judgment and orientation in vocation based on values	0.798	0.600	0.854
To do service for public profits in order to realize the goals of permanent development	0.738	0.578	0.846

(Source: Research findings)

4.4. Structural Equation Modeling

We employed structural equation modelling (SEM) to test the research hypotheses. SEM specifies a causal structure among latent constructs and comprises two primary components: (1) a structural model, which defines the causal relationships among latent variables, and (2) a measurement model, which links latent variables to their observed indicators. We used IBM AMOS software for the analysis, as it enables simultaneous estimation of both measurement and structural paths. Unlike bivariate approaches, which assess only one relationship between an independent and a dependent variable at a time, SEM handles multiple independent and dependent variables concurrently within a unified framework making it particularly well-suited for evaluating multivariate theoretical models. The initial model is shown in Figure 3, while the final estimated model including standardised coefficients and fit indices is presented in Figure 4.

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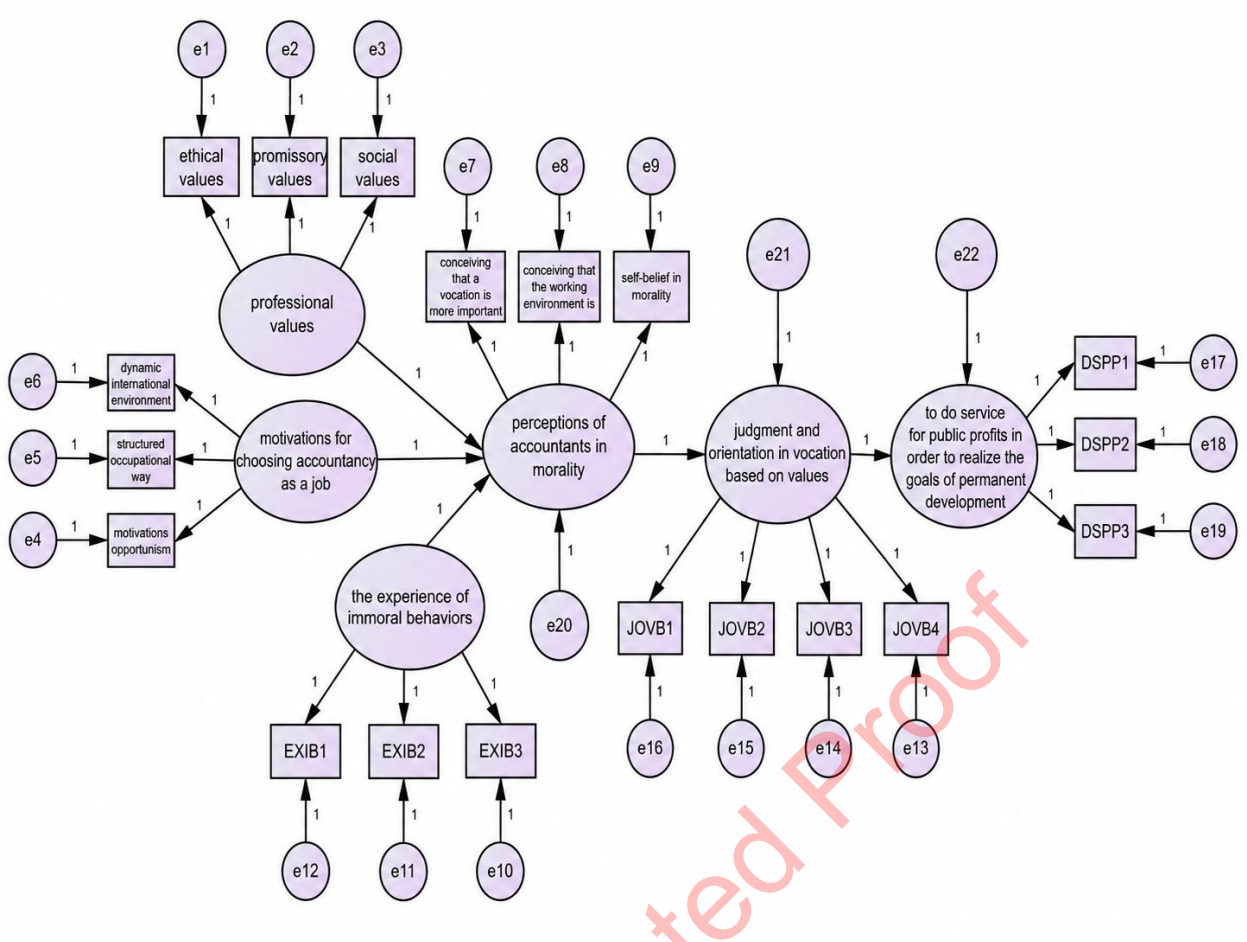


Figure ۳- The initial model in AMOS software

(Source: Research findings)

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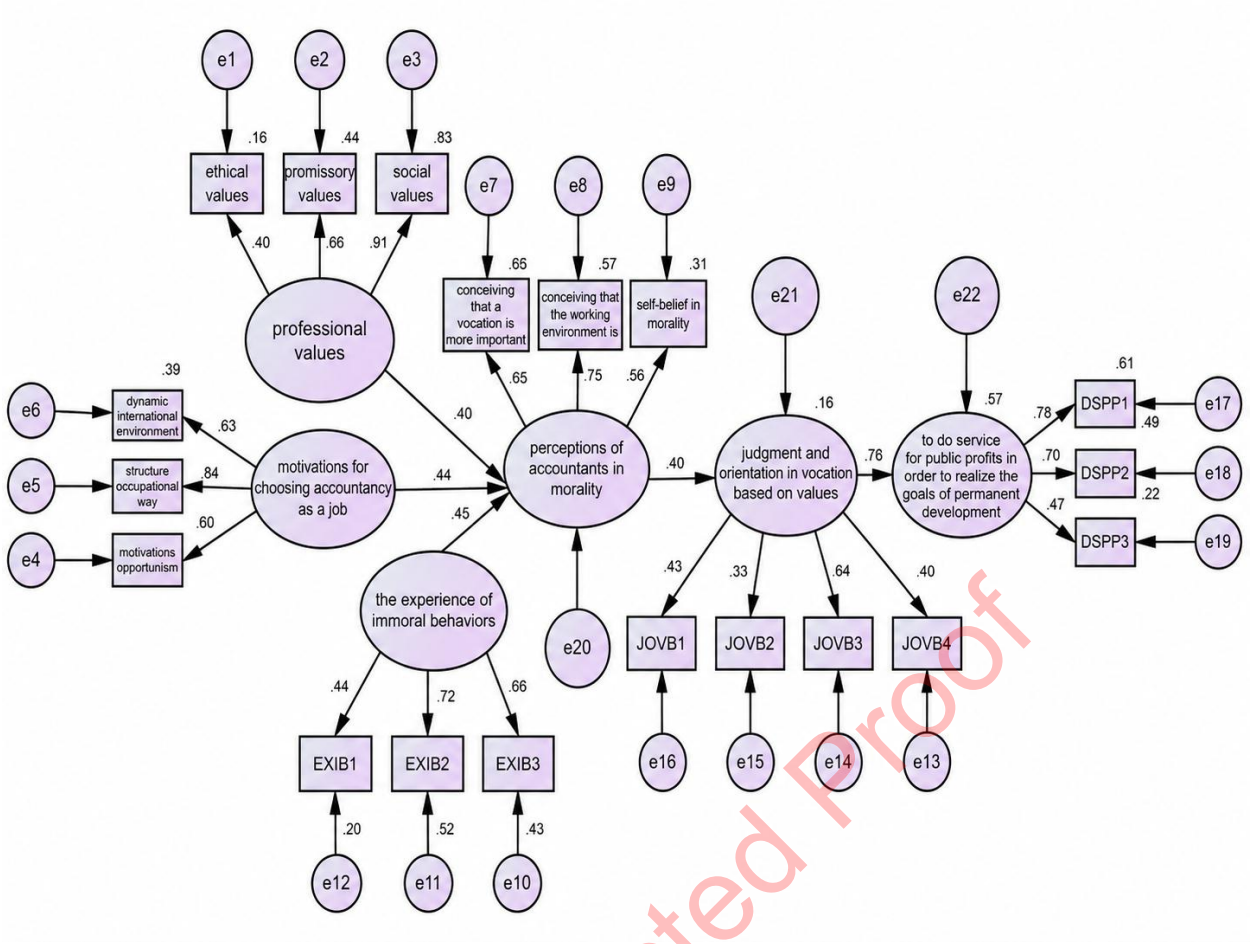


Figure ۴- The structural model is being estimated using AMOS software

(Source: Research findings)

Model Fit Assessment

All factor loadings surpassed the 0.30 threshold, confirming acceptable indicator reliability. To assess the overall adequacy of the proposed model, we computed a comprehensive set of goodness-of-fit indices: the normed chi-square (χ^2/df), RMSEA, NFI, RFI, IFI, CFI, GFI, parsimony-adjusted indices (PRATIO, PNFI, PCFI), and SRMR. Table 13 presents these values alongside their respective acceptable benchmarks.

Table 13 - Goodness-of-fit indices for the structural model

Index	X2/df	RMSEA	NFI	CFI	GFI	IFI	RFI	PRATIO	PNFI	PCFI	SRMR
Acceptable threshold	<۲	<۰/۱	>۰/۹	>۰/۹	>۰/۹	>۰/۹	>۰/۹	>۰/۵	>۰/۵	>۰/۵	<۰/۰۸
Obtained value	۱,۴۱	۰,۰۲۵	۰,۹۹	۰,۹۹	۰,۹۹	۰,۹۲	۰,۹۹	۰,۸۳۶	۰,۵۲	۰,۵۷۸	۰,۰۱۷

(Source: Research findings)

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Table 13 shows that all computed fit indices met or surpassed the recommended thresholds. The RMSEA (0.025) was well below the 0.10 cut-off, indicating a good fit to the data. For the comparative indices, the NFI, RFI, IFI, and CFI were 0.99, 0.99, 0.92, and 0.99, respectively all exceeding the 0.90 benchmark. The parsimony-adjusted indices PNFI (0.520), PCFI (0.578), and PRATIO (0.836) all exceeded the 0.50 minimum. The normed chi-square (χ^2/df) was 1.41, well within the optimal <2 range, while the SRMR (0.017) remained far below the 0.08 cutoff. Collectively, these findings demonstrate an excellent fit for the proposed structural model. Furthermore, all factor loadings were statistically significant, confirming that each observed indicator contributes meaningfully to its latent construct; we discuss these loadings in greater detail alongside the hypothesis tests.

Hypothesis Testing

To examine the hypothesized relationships among the research variables, structural path analysis was conducted. Each hypothesis was tested based on the direction, magnitude, and statistical significance of the corresponding path coefficient (β) and t-value. The results are summarized in Table 14.

Table 14- Hypothesis testing results

Hypothesis	Path	Path coefficient (β)	t-value	Outcome
H1	Professional values → Perceptions of ethical issues	0.40	5.960	Supported
H2	Motivations for choosing accountancy → Perceptions of ethical issues	0.44	5.580	Supported
H3	Experience of unethical behaviors → Perceptions of ethical issues	-0.45	4.192	Supported
H4	Perceptions of ethical issues → Value judgment and orientation	0.40	5.380	Supported
H5	Value judgment and orientation → Serving public interest (SDGs 4, 8, 16)	0.76	9.204	Supported

(Source: Research findings)

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We conducted structural path analysis to test the hypothesised causal relationships. Each hypothesis was evaluated based on its theoretical grounding, the direction of the relationship, and statistical significance. Table 14 summarises the test results; the following subsections offer a conceptual interpretation of each finding.

H1 proposed that adherence to professional values positively influences ethical perceptions. The support for this hypothesis implies that accountants who internalise professional ethical standards develop sharper cognitive awareness of ethical dilemmas in their work environment. This aligns with the ethical sensitivity literature, which views professional values as an interpretive lens that channels attention toward morally relevant cues.

H2 examined how career motivations affect ethical perceptions. The positive and significant relationship suggests that accountants who enter the profession with strong intrinsic drivers such as public service, professional excellence, or intellectual curiosity tend to display greater ethical awareness. By contrast, those primarily motivated by extrinsic rewards may show lower sensitivity, highlighting the role of motivational orientation in ethical cognition.

H3 tested the link between prior exposure to unethical behaviour and current ethical perceptions. The negative coefficient ($\beta = -0.45$, $p < 0.001$) reveals that accountants with direct or indirect experience of misconduct perceive significantly lower ethicality in their professional environment. This supports theoretical accounts that repeated exposure to unethical practices tends to normalise deviance and erode individuals' assessment of the profession's ethical climate, rather than enhancing it.

H4 proposed that ethical perceptions positively shape value-based judgment and professional orientation. Confirmation of this relationship indicates that how accountants perceive their profession's ethical climate directly influences their moral reasoning and value-driven decision-making. In essence, ethical perception acts as a cognitive precursor to value judgment, mediating the influence of prior experiences on professional orientation.

H5 examined the relationship between value-based professional judgment and willingness to serve the public interest, specifically in advancing SDGs 4, 8, and 16. This hypothesis yielded the strongest effect among all tested relationships, suggesting that accountants with robust value-driven judgment are substantially more inclined to prioritise public service over self-interest. This underscores the central role of ethical value orientation as a key psychological driver of pro-social professional behaviour, directly contributing to quality education, decent work and economic growth, and peace, justice, and strong institutions.

In essence, the structural model provides empirical support for a coherent causal chain: professional values and career motivations strengthen ethical perceptions, which in turn reinforce value-based judgment, ultimately fostering public-service orientation toward the SDGs. Conversely, prior exposure to unethical behaviour weakens ethical perceptions though, paradoxically, it may also heighten ethical awareness through a sensitisation mechanism.

5. Discussion and Conclusion

5.1. Unpacking the Causal Mechanisms: From Ethical Perception to Tangible Sustainable Practices

While the preceding section confirms the statistical significance of the hypothesised pathways, the more critical question concerns the precise mechanisms through which abstract ethical perceptions translate into concrete, observable sustainable practices. Drawing on our integrated theoretical framework and empirical results, we identify three interconnected mechanisms that explain this translation process: cognitive sensitisation, motivational amplification, and institutional enactment.

Cognitive sensitisation operates at the perceptual level. When CPAs internalise professional values and sustain intrinsic career motivations, their cognitive schemas become increasingly attuned to ethical cues embedded in routine professional tasks (Rest, 1986; Sonenshein, 2007). This heightened sensitivity actively shapes how accountants construe ambiguous situations such as aggressive revenue recognition, related-party transactions, or management pressure to adjust estimates as ethically charged rather than merely technical. Practically, a CPA with strong ethical perception is more likely to question questionable accounting treatments, request additional evidence, and escalate concerns through proper channels (Zalata et al., 2019; Ni et al., 2026; Valizadeh Larijani, 2025). This behavioural manifestation constitutes the first tangible step toward sustainable reporting, directly reducing the likelihood of material misstatements and enhancing the reliability of financial information a foundational element for SDG 8 (Decent Work and

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Economic Growth) and SDG 16 (Peace, Justice and Strong Institutions) (Malagueño et al., 2010; Carnegie et al., 2024; Shadman et al., 2026).

Motivational amplification explains how ethical perceptions gain behavioural momentum through value-based judgment. Our findings reveal that ethical perceptions significantly predict value-based professional judgment ($\beta = 0.40$, $p < 0.001$), which in turn strongly predicts public-service orientation ($\beta = 0.76$, $p < 0.001$). The magnitude of this chain suggests a motivational multiplier effect: when CPAs perceive an issue as ethically salient, their subsequent judgment carries an affective and moral charge that amplifies the desire to act in alignment with professional ideals (Hunt & Vitell, 1986; Treviño et al., 2014). In practice, value-driven CPAs are more likely to voluntarily participate in sustainability reporting, engage in ESG assurance activities, and advocate for transparent disclosures even when such actions conflict with short-term organisational or client pressures (Dobre, 2025; Bebbington & Unerman, 2018). This mechanism directly addresses the "how" and "why" of sustainable practice adoption: it is not merely about knowing what is right, but about feeling sufficiently motivated to act on that knowledge despite contextual obstacles.

Institutional enactment captures the organisational and technological environment within which ethical perceptions translate into sustainable practices. Drawing on situated cognition theory (Smith & Semin, 2004) and professional identity theory (Ibarra & Barbulescu, 2010; Pratt et al., 2006), we argue that this translation is mediated by institutional affordances specifically, the organisational policies, technological tools, and professional norms that enable or constrain ethical action. For instance, audit firms that provide structured ethical deliberation protocols, pre-audit risk checklists, and transparent documentation platforms create tangible pathways for CPAs to operationalise their value judgments (Beltrami et al., 2021; Köbis et al., 2021; Varma et al., 2021). Conversely, in organisations lacking such institutional support, even ethically perceptive CPAs may be unable to translate their judgments into sustainable practices, resulting in an "ethics-action gap" (Treviño et al., 2014; Bazerman & Tenbrunsel, 2011). This mechanism underscores that sustainable practice is not solely a function of individual cognition but co-emerges from the interplay between personal ethical sensitivity and the institutional infrastructure that channels it into action.

The practical manifestation of these mechanisms among Iranian CPAs is particularly revealing. Operating within an environment shaped by economic sanctions, regulatory transitions, and institutional ambiguity, our sample faces unique challenges in translating ethical perceptions into sustainable practices. However, our findings suggest that those who maintain strong professional values and intrinsic career motivations are better equipped to navigate these challenges, using their ethical perceptions as compass points that guide discretionary judgment in ambiguous situations. For example, when pressured to manipulate valuations to meet regulatory thresholds, ethically perceptive CPAs are more likely to invoke professional standards, document their reasoning, and refuse compromises that undermine reporting quality thereby contributing directly to SDG 16 (reducing corruption) and SDG 8 (promoting economic transparency).

Finally, the technological dimension deserves explicit attention. Our theoretical framework, enhanced with insights from digital ethics (Floridi et al., 2018), suggests that the translation of ethical perceptions into sustainable practices is increasingly mediated by Industry 4.0 technologies including big data analytics, blockchain, and AI-driven audit tools. These technologies not only improve the efficiency of ethical deliberation but also introduce new moral hazards, such as algorithmic opacity and the diffusion of accountability, that can either amplify or undermine the translation process (Köbis et al., 2021; Mabkhot

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et al., 2021). Although our empirical model does not explicitly test these technological moderators, the strong association between value-based judgment and SDG orientation suggests that CPAs who are technologically literate and institutionally supported are better placed to leverage these tools for sustainable outcomes. Future research should explicitly model technological readiness as a moderator to refine our understanding of these translation mechanisms.

In essence, the transition from ethical perception to tangible sustainable practices is neither automatic nor linear. It is a multi-layered process involving cognitive sensitisation (which directs attention to ethical cues), motivational amplification (which converts recognition into commitment), and institutional enactment (which channels commitment into actionable outcomes). By articulating these mechanisms, we move beyond confirming statistical associations to offer a theoretically grounded, practically relevant account of how Iranian CPAs and, by implication, CPAs in similar emerging market contexts can translate their professional values into meaningful contributions to the SDGs. This enriched understanding, we believe, substantially strengthens our study's contribution to both theory and practice.

5.2. Theoretical Contributions

This study offers four distinctive theoretical contributions.

First, it moves beyond a monolithic view of the "ethics gap" by identifying specific antecedents professional values, intrinsic career motivations, and prior exposure to unethical behaviour that underpin the perceptual and evaluative processes driving this gap. In doing so, it demonstrates that the perceived gap is amenable to systematic empirical investigation.

Second, the study bridges normative ethical theory and behavioural ethics research by testing Rest's (1986) four-component model in its entirety within a single SEM framework. Unlike most prior studies that examined moral sensitivity or moral judgment in isolation, our model provides simultaneous empirical support for all four components moral sensitivity (H1–H3), moral judgment (H4), and moral motivation/character (H5) in a unified chain of associations.

Third, the study contributes to the emerging literature on accounting and the SDGs (Carnegie et al., 2024; Dobre, 2025) by offering an empirically quantifiable link between CPAs' value-based judgments and their orientation toward advancing SDGs 4, 8, and 16. The strength of this association suggests that ethical value orientation may be a dominant psychological pathway through which the accounting profession serves the public interest a finding that has not been previously documented.

Fourth, the study extends cross-cultural accounting ethics research by providing robust evidence from a culturally distinct, non-Western context. Most existing research has been conducted in Anglo-American and European settings. By confirming that the proposed relationships hold among Iranian CPAs a professional community shaped by unique institutional pressures, regulatory transitions, and economic conditions the research enhances the generalisability of the theoretical model beyond Western jurisdictions and invites further comparative work.

5.3. Practical and Policy Implications

The following practical implications emerge from our correlational findings and merit testing in future intervention studies.

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For professional accounting bodies (IFAC, national institutes):

Continuing professional education (CPE) should be redesigned to cultivate intrinsic motivations public-service orientation, professional calling, and commitment to transparency rather than focusing exclusively on rule-based compliance. Concrete actions include:

- Mandatory case-based curricula that explicitly trace the societal consequences of accounting work (e.g., how a manipulated valuation affects SDG 8 or SDG 16).
- Mentorship programmes that pair junior CPAs with senior value-driven practitioners.
- Inclusion of SDG literacy modules in ethics CPE, with practical trade-off exercises between financial materiality and sustainability impacts.

For regulators and standard-setters:

The finding that exposure to unethical behaviour is negatively associated with perceptions of the profession's ethical climate implies that technical compliance with IFRS or ISA does not guarantee a healthy ethical environment. Regulators should consider:

- Mandatory annual reporting on ethical climate indicators (e.g., employee surveys on witnessed misconduct).
- Independent ethics audits of large firms every three years, with public summaries.
- Enhanced whistleblower protections including anonymous hotlines and legal safeguards against retaliation specifically for CPAs who report ethical violations.

For accounting firms:

The strong association between value-based judgments and public-service orientation suggests that firms can benefit from explicitly strengthening ethical value orientation. Actionable steps include:

- Structured ethical deliberation protocols (e.g., pre-audit ethical risk checklists, mandatory ethics pauses for high-pressure engagements).
- Sustainability-focused peer reviews integrated into quality control systems.
- Recalibrating incentive systems to reward value-driven professional judgment for example, client retention based on transparent reporting rather than merely rewarding billable hours or technical compliance.

SDG 4 (Quality Education) should be embedded into accounting curricula by requiring students to analyse real-world cases where value judgments affect SDG outcomes, and by using the profession's code of ethics as a living document rather than a static rulebook.

5.4. Limitations and Future Research

We acknowledge several limitations that also point to fruitful directions for future research.

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Cross-sectional design. Because our data are cross-sectional, we cannot infer causality. Longitudinal studies are needed to track how ethical perceptions and value judgments evolve over time and to determine whether the observed associations hold in a temporal sequence.

Although the homogeneity of our professionally certified sample reduces the risk of confounding by firm-level or tenure-related variables, future work should explicitly control for organisational size, professional experience, and institutional affiliation to further mitigate endogeneity concerns. Longitudinal designs with instrumental variable approaches would also strengthen causal inferences regarding the sequential pathways we identify.

Common method bias. Our study relied on single-source, self-reported data. We did not conduct a statistical test for common method bias (e.g., Harman's single-factor test or a marker variable technique). Therefore, some portion of the variance may be method-induced. Future research should employ time-lagged data collection, multi-source ratings (e.g., supervisor-reported ethical behaviour), or post-hoc statistical remedies (Podsakoff et al., 2003).

Sample generalisability. Our sample was drawn from a researcher-constructed frame that may under-represent sole practitioners or CPAs not affiliated with major professional bodies. Moreover, 57% of respondents held doctoral degrees a much higher proportion than in the general CPA population reflecting the inclusion of academics and researchers. Replication studies using stratified random sampling and multi-jurisdictional samples are essential.

Untested moderators. Our model examined only main effects. Two boundary conditions merit particular attention: (a) unethical competition (Molnar & Paolacci, 2024) may erode professional values; (b) the integration of AI into accounting introduces moral hazards through opacity and anonymity (Köbis et al., 2021; Floridi et al., 2018). Future research should develop validated scales for these constructs and test their moderating effects on the value-judgment→SDG-orientation pathway.

Limited SDG focus. We deliberately focused on SDGs 4, 8, and 16. Future work should explore connections to other SDGs such as SDG 9 (Industry, Innovation and Infrastructure) and SDG 12 (Responsible Consumption and Production) through sustainability reporting and ESG assurance.

5.5. Concluding Remarks

Certified public accountants operate at the crossroads of professional ideals and organisational realities. The perceived distance between these two domains the gap between what the profession publicly espouses and what practitioners experience in daily practice has far-reaching implications for the credibility of accounting and for society's capacity to advance the SDGs. Our findings, drawn from 276 Iranian CPAs, indicate that this perceived distance is neither inevitable nor fixed. Professional values and intrinsic career motivations enhance ethical sensitivity; this, in turn, strengthens value-based judgment; and value-based judgment fosters a robust public-service orientation in support of SDGs 4, 8, and 16. Conversely, prior exposure to unethical behaviour is negatively associated with professionals' assessment of the field's ethical climate, effectively widening the divide between professional ideals and everyday practice.

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The notably strong association between value-based judgment and public-service orientation carries an encouraging implication. When CPAs are supported in developing and enacting value-driven professional judgment, they can become agents of positive social change contributing to quality education, decent work and economic growth, and peace, justice, and strong institutions. The challenge, therefore, is not to convince accountants of the importance of ethics (most are already convinced); it is to create the organisational, regulatory, and educational conditions that enable them to act on their ethical commitments consistently. This is the central task for professional bodies, regulators, firms, and educators as the global community moves toward the 2030 deadline for the SDGs. Ethical value orientation is not a professional luxury but a practical necessity a fundamental driver of the public-service mission at the heart of accounting.

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