

A review of factors affecting the professional ethics of auditors

Amir Mohammadi Amirabad
MehrAlborz University

Paper Information	A B S T R A C T
Received: 17 June, 2022	Objectives: The current research aims to present the model of factors affecting the auditor's professional ethics. The current research is "applied" objectively and "systematic review" in terms of the method of gathering research information. In this article, the factors affecting the professional ethics of auditors have been investigated based on a systematic review of available sources in this field. The collection tool is referring to scientific databases such as PubMed, Google Scholar, ScienceDirect and IEEE Xplore. By searching related titles and using keywords, related previous studies were found and reviewed. Based on the findings of the research, this research seeks to reach the model of auditor's professional ethics factors affecting the reduction of tax evasion, which was presented based on the evaluations of the model in the form of 4 areas of causal factors of professional ethics, background factors of professional ethics, structural factors of professional ethics and strategies of professional ethics and its sub-sections.
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Introduction

Professional ethics is one of the important factors that has been considered by planners and responsible managers of public and private organizations. Since today's economic enterprises cannot exist without accounting, accounting is a vital profession in today's advanced economic world. The distinguishing feature of the accounting profession is accepting responsibility towards the public. Society has high expectations from people in this profession and people should trust the quality of complex services provided by the accounting profession. Therefore, the information provided by accountants must be significantly efficient, reliable, true and without bias, and accountants must not only be qualified and professional, but must also have a high degree of honesty and professional integrity as well as professional reputation is one of their most important assets. As a result, accounting ethics is very important for professional accountants and people who rely on accounting services. The Association of Chartered Accountants of America, as one of the important centers for evaluating the work of chartered accountants in the United States, emphasizes that accountants should not only have scientific information and standard skills, but should also provide a clear example of healthy professional ethics in their work environment.

The category of ethics and practicing professional ethics is one of the serious and important topics in the field of accounting and auditing. The meaning of this word is that in addition to personal benefits and motivations which are necessary for human life and in some cases can lead to the improvement of the situation in the society. The first manifestation of a person in the society is the person's morals. This is also important in business, and the ethics of the accounting profession is an important issue that directly affects the honesty and ability of accountants to gain public trust. Especially, the lack of correct and ethical training can lead to fraudulent activities. Therefore, in this research, it is decided to investigate the impact of accounting professional ethics in the improvement and development of new styles of financial leadership. The importance of professional ethics in the audit community is due to the fact that people in the community are very sensitive to this issue and expect the experts in the field of auditing to carry out their responsibilities honestly. For this reason, experts in different disciplines should perform their activities in professional fields in accordance with the existing laws and regulations in an efficient manner. Currently, in the international arena, three important professional ethics monitoring centers are considered as the main source of evaluating the professional activities of accountants and auditors. These three centers include the Association of Certified Public Accountants of America, the Association of Internal Auditors, and the Association of Management Accountants, and their regulations regarding the observance of professional ethics in accounting are more or less similar to each other and are enforced by most private and public accounting and auditing organizations in the world. In other words, in the regulations approved by all three centers above, commitment to professional honesty, responsibility, professional ability, respect for laws and regulations, efficiency, self-confidence, commitment to company profitability, belief in teamwork and confidentiality are recommended and accountants based on these indicators are evaluated by professional ethics in every organization (Greenfield, 2018).

Considering what has been said and considering the importance of ethics and audit areas, the present research deals with the factors affecting the ethics of the auditor's profession.

Theoretical foundations of research

Professional Ethics

Professional ethics means work ethics and business ethics. Professional ethics is an epistemological field with its diverse tendencies, one of the main branches of ethics. Professional ethics is one of the basic issues of all human societies. Every society needs to define the characteristics of professional ethics such as attachment to work, the spirit of cooperation and trust, interaction with each other, etc. Today, many countries have reached the intellectual maturity that neglecting ethical issues and avoiding social responsibilities and obligations leads to the destruction of institutions and organizations, for this reason, many successful institutions and organizations feel the need to develop an ethical strategy and believe that a culture based on ethics should permeate the organization, so they have tried to give a special place to research on professional ethics. Therefore, one of the main concerns of efficient managers at different levels is how to create suitable platforms for human factors working in all professions so that they deal with the issues of society and their profession with a sense of responsibility and full commitment and observe the ethical principles governing their jobs and professions. The characteristics of professional ethics in people are related to the individual field, but when we step from the personal and personal field to the business field, work ethics or professional ethics, such as medical ethics, teacher ethics, engineering ethics, and the like, today professional ethics has a strategic role in institutions and strategic management experts have considered appropriate ethical principles in the organization as prerequisites for effective strategic management. In professional ethics, the organization's moral responsibilities are towards the internal and external environment, and this is different from labor rights, while labor rights also exist in it. Decent and effective ethical principles are prerequisites for effective strategic management, and these principles lead to the creation of an effective institution or organization (Ginsog et al., 2019).

Professional ethics in accounting

Accounting is a vital profession in today's advanced economic world, because the current economic system cannot exist without it. The distinguishing feature of the accounting profession is accepting responsibility towards the public. The society has many expectations from the people of this profession and people should trust the quality of complex services provided by the accounting profession. Therefore, the information provided by accountants should be significantly efficient, reliable, true and impartial, so accountants should not only be qualified and professional, but should also have a high degree of honesty and professional integrity. And professional reputation is one of their most important assets. As a result, accounting ethics is very important for professional accountants and people who rely on accounting services. On the other hand, the ethical challenges of the last decade and the ethical deviations in professional accounting have weakened the trust of the society towards this profession, for this reason, the need to present ethical sciences is felt. Accounting professional ethics is an important issue that directly affects professional integrity and the ability of accountants to gain public trust. In fact, fraudulent activities in the last decade in the field of accounting show the lack of correct and ethical education in accounting. Many researches have been done in relation to teaching moral and value sciences in accounting. The increase in the amount of accounting scandals during the last decade and the laws passed in relation to corporate governance, including the Sarbane-Oxley Act, has increased the importance of ethics in accounting education. Considering the emphasis and focus of religion, including Islam, on moral values and sciences, the need is felt for moral sciences to be part of the accounting education program (Ginsog et al., 2019).

Inefficient auditing practices

Professional ethics is one of the basic issues of all human societies. Currently, unfortunately, in our society, less attention is paid to professional ethics in the work environment. While in the secular West, in the knowledge related to management and organization, there is a branch called professional ethics, but in our religious society, there is not enough attention to ethics in management. Our society needs to define the characteristics of professional ethics such as attachment to work, the spirit of cooperation and trust, interaction with each other, etc., and to make it cultural. Today, many countries in the industrial world have reached such maturity that neglecting moral issues and escaping social responsibilities and obligations leads to the destruction of the company. For this reason, many successful companies have felt the need to develop an ethical strategy, and believed that a culture based on ethics should permeate the organization. Applying professional care means that auditors should perform the audit operations with the care and skill common in the profession in compliance with all auditing standards and professional code of conduct. The certified accountant should act in a way that is compatible with his good reputation and avoid doing actions that cause his profession to be distorted. Success in organizations and audit institutions depends to a large extent on the spirit, effort and motivation of human resources. This is not possible, unless the reason for the behavior and the causes of people's desire to work and the nature of the behavior to guide towards the realization of the goals is determined. Failure of auditors to properly perform audit procedures can be attributed to inefficient audit behaviors. Inefficient audit behaviors, which are caused by auditors' behavior during the audit period, cause a decrease in efficiency in collecting audit evidence. These behaviors affect the quality of the audit and also damage the credibility of profession.

By receiving the fees for providing audit and non-audit services - financial services, the auditor will proceed to provide services for them from his client, however, he is expected to comment impartially on the financial statements. Risks caused by the existence of defects in documents, the confidentiality of the petitions of the beneficiaries and the creation of trust for customers intermittently or continuously in the audit process is very dangerous and its implementation is very complicated and requires a special professional skill and judgment. If the auditor issues his performance report in a correct and honest manner and considers it in the process of his audit operation, it is legally appropriate to avoid any indulgences, negligence and also the fear of losing his reputation and credibility appropriate with the volume of obligations assigned to him as an auditor, he can make a suitable and potential decision as a strategy in order to properly fulfill the responsibility assigned to him, because the management hires the auditor for the purpose that the company's performance records are in accordance with the standards accepted of audit control. At the same time, the auditor is required to consider the welfare and interests of these competing groups in conducting the audit at each stage.

When the auditors perform their tasks in the form of independent audit operations, their claims create or increase public confidence in the society for the beneficiaries and those with rights, and this will create assurance that the task intended for the auditors be specific and have the ability to create trust.

Research background

Mayer et al. (2020) investigated the relationship between individual moral philosophy and tax evasion attitude in a research. He stated that the accounting profession has gone through many scandals in the past years; which has affected the moral character of accountants. Many decisions of accountants and managers are influenced by their personal moral values. Meanwhile, tax evasion as an unethical phenomenon is one of the concerns of the accounting community today. The results of the research showed that individual moral philosophy has an effect on the tax evasion attitude of accountants, so that there is a positive and meaningful relationship between relativism and tax evasion attitude, but there is no significant relationship between idealism and tax evasion attitude. Also, the control variables, including the level of education, gender, and type of employment in the private or public sector, have no effect on the attitude of tax evasion.

Cohen et al. (2019) investigated the relationship between financial corruption and tax evasion in a research. He stated that companies with more corruption may have more tax evasion. In this research, the method of Chen (2006) has been used as the basis for calculating corruption and also the difference between pre-tax profit and taxable profit as a criterion for calculating tax evasion. The findings showed a positive and significant relationship between financial corruption and tax evasion. These findings can be useful for users to explain the relationship between the above variables.

Karimi et al. (2021) investigated the effect of value-added tax on the stability of the public sector economy in Iran (with the approach of promoting tax ethics and culture). The results of the estimation of the research models indicate that value added tax is effective and useful in providing and creating stability in the country's public sector economy by reducing the fluctuations of tax revenues and the fluctuations of the government budget deficit in Iran in providing and creating stability in the economy of the public sector of the country, and this issue, by stabilizing and expanding the activities of the public sector, leads to the realization of greater welfare for the general public and also improves the tax culture and ethics in the country.

In a research, Ahmadi et al. (2021) evaluated tax evasion measurement models from neoclassical economics to behavioral economics: a hierarchical analysis approach in Iran's economy. He stated that tax plays a key role as the most important source of revenue for governments and one of the political tools in development policies. The results show that the instability of preferences, loss aversion, and ambiguity aversion are the main factors affecting tax evasion. Also, the assumption of rational behavior and behavioral consistency have the lowest explanatory power of tax evasion in Iran. Based on the obtained results, in the analysis and measurement of tax evasion in Iran, there is a need to modify the paradigm towards behavioral economics models.

Behshoor and Ahmadi (2020) investigated the relationship between auditor quality and tax evasion. Tax is one of the most basic financial resources of most countries, which is directly or indirectly imposed on the incomes, and the executive power of the government is provided in this way. The problem that exists in determining the amount of tax for natural persons is the existence of accounting standards and tax laws, which causes a difference between declared taxable profit and definite taxable profit. The quality of the auditor can probably reduce some of the differences between declared taxable profit and definite taxable profit and ultimately affect tax evasion. The statistical sample of the research includes 113 companies in the period from 2013 to 2018. The results of simple cross-sectional and cumulative regression indicate that auditor quality has a significant and negative relationship with tax evasion.

Research Methodology

This article is an applied article and a review of a systematic review. This type of article focuses on a question and during the article, it is tried to answer the purpose of the article by providing evidence and analyzing the issue. The final result is extracted from different researches. In fact, a systematic review is a kind of summary of existing literature and writings about a specific scientific position that uses specific methods (reproducible and transparent) to search the literature and critically evaluate each research to find valid and practical evidence and combine them using proper tools.

Research findings

According to the findings of the research, the factors are categorized in the form of 4 areas of causal factors of professional ethics, background factors of professional ethics, structural factors of professional ethics, and strategies and strategies of professional ethics.

Several factors can affect the professional ethics of auditors. Below are some of these factors:

1. Laws and regulations: Auditing laws and regulations, including national or international auditing laws, are one of the main factors that determine auditors' professional ethics. These laws have been developed to maintain auditing standards, validity of financial statements and to protect public and shareholder interests.
2. Principles of auditing: Principles of auditing, including independence, research and development of skills, quality and revision in audit work, professional responsibility and confidentiality, play an important role in forming the professional ethics of auditors. Compliance with these principles obligates auditors to perform audit work with high and ethical standards.
3. Independence: Auditors' independence is another important factor in their professional ethics. Auditors must act independently and impartially in performing audit work and keep away from any inappropriate influence and interference.
4. Public trust: Auditors must take care to maintain their professional ethics to maintain public trust. In general, public trust means that others trust auditors to express their opinions correctly and honestly using auditing skills and standards.
5. Financial and managerial pressures: financial and managerial pressures can negatively affect auditors' professional ethics. For example, the pressure to deliver favorable results in a short time may prompt the auditor to misperform the audit process or to overlook violations.
6. Organizations and work environment: The work environment and organizational culture can affect the professional ethics of auditors. By creating an ethical culture, organizations promote correct behavior patterns and auditors are asked to perform ethically.
7. Teaching and training: Teaching and teaching auditing principles and professional ethics to auditors plays an important role in shaping their professional ethics. Training programs should convey ethical concepts to auditors and prepare them to face difficult ethical situations.
8. Monitoring and evaluation: proper monitoring of the activities of auditors and evaluation of their performance through reviews and inspections is very important in maintaining the professional ethics of auditors. These supervisions can identify weaknesses and take corrective measures to improve auditors' professional ethics.
9. Individual responsibility: The individual responsibility of auditors is also one of the factors affecting their professional ethics. Auditors must be fully aware of their responsibilities and be loyal to their commitment and personal motivation in performing audit work.
10. Ethical relationships and relationships: The ethical relationships and relationships of auditors with employers, high-level managers, colleagues and other shareholders can influence their professional ethics. Respectful, honest and fair behavior in relation to others shows the professional ethics of auditors.
11. Conflict of interest: Conflict of interest can be one of the factors that negatively affect the professional ethics of auditors. For example, the audit of a company in which the auditor has shares or his relatives have shares, can create a conflict of interest and thus affect professional ethics.
12. General culture: The general culture of the society and its valued values can also affect the professional ethics of auditors. The concept of ethics and justice in society may have differences, and auditors must have a correct understanding of ethics and society's values and adjust their performance accordingly.
13. Technical and professional abilities: The technical and professional abilities of auditors can also influence their professional ethics. Auditors who have strong technical abilities and sufficient knowledge in the field of accounting and auditing can make the best decisions when faced with ethical issues and have high ethical performance.

Finally, it should be noted that the professional ethics of auditors is a complex issue and the effect of different factors on it may be different. To maintain professional ethics, auditors must have sufficient knowledge about auditing laws and standards, trust their technical and professional abilities, respect individual responsibility, and use reliable strategic ethical principles in all their communications and decisions.

Discussion and conclusion

Today, personal, social and professional ethics is a topic that has attracted a lot of attention throughout society. The reason for this attention is two obvious signs. The first is the important and meaningful role of ethical behavior in maintaining the competitors of a civil society and the second is the existence of a large number of examples of unethical behavior. The auditing profession, like other professions, needs to gain public trust in order to maintain its position. What the society

expects from the auditing profession is to provide a quality audit report to the society. One of the important and key factors of auditing quality is compliance with ethical principles. The basic pillar of auditing profession is judgment, and in order to reach a correct and appropriate judgment, observing the principle of impartiality is one of its vital components. Impartiality in auditing is one of the dimensions of professional skepticism, and auditing standards have considered professional skepticism in its impartiality dimension. As mentioned in the audit literature, the auditor evaluates the evidence underlying the financial statements in an impartial manner to give an opinion. Therefore, the auditor's moral character in facing the evidence and its evaluation can affect its conclusion.

Considering that the function of auditing in society is to ensure the financial reports of companies and to reflect the real and fair performance of the company. Therefore, different groups benefit from this function. To properly present this function, auditors must have proper professional and ethical qualifications so that the society can be sure of their impartiality. Normative ethics deals with the issue of what is morally right and what is wrong and includes ethical prescriptions and theories such as honesty, avoiding bias and non-disclosure of employer information. The principle of integrity obliges all professional accountants and auditors to be honest and forthright in all their professional and business relationships. Avoiding partiality is to preserve the neutrality of the auditor, and the non-disclosure of the employer's information is based on the principle that the information related to the employer should always be considered confidential and the professional accountant is not allowed to disclose it, unless the employer has given permission or legal or professional requirements require the provision or disclosure of that information. Ethical reports resulting from the occurrence of unethical cases in the organization are considered an internal control mechanism and it is mentioned as a tool to maintain an effective control environment in companies. Therefore, the accounting and auditing profession and legislative bodies have tried to make this one of the main pillars of organizational culture. **Suggestions**

According to the final model that we drew in the current research, we should plan for each of the effective factors and improve them, so in this regard it is suggested:

By reducing the complexity levels of accounting information through optimal control processes at different levels, it is possible to reduce the psychological pressure on employees and promote ethical strategies in the organization.

By creating a special agent in each department to reach an atmosphere of understanding and reduce financial conflicts, Satman's performance can be improved. The duty of the special officer is to coordinate the development of policies and procedures to institutionalize ethical values in the work environment. This person is directly responsible for solving ethical problems by interpreting policies and procedures.

The CEO of the organization must have the characteristics of responsibility and support in internal affairs, so that if the CEO is not fully supportive of the program, the employees will notice, and this obvious hypocrisy may create such pessimism that the situation of the organization will be worse than if there was no formal ethical program. Therefore, the CEO should make an effort to compile and implement the plan, and more importantly, he should constantly be concerned about leading the organization with the ethical secretary and accept it if there is a mistake.

Establishing an ethics committee at the level of the board of directors is to reduce ethical conflicts in executive duties and monitor the progress and implementation of the ethics management program.

Designing ethical tools: ethical tools include codes of ethics, codes of conduct, policies and procedures, methods of solving ethical problems and training.

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