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The Impact of Ethical Culture on the Willingness of Auditors to Report Auditor Misconduct

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Abstract

The main objective of this research is to examine the impact of ethical culture on auditors' willingness to report misconduct by auditors. This study is applied in terms of its objective and descriptive and survey-based in terms of the nature and method of data collection. The research was conducted among auditors in 2023, with a sample size of 199 individuals selected as the statistical sample. The study's results indicated a positive and significant relationship between auditors' perception of ethical culture and their willingness to report misconduct. Additionally, participation in unprofessional behavior negatively impacts auditors' willingness to report misconduct. Furthermore, accepting unprofessional behavior also negatively and significantly affects auditors' willingness to report misconduct. On the other hand, the results showed a positive and significant relationship between commitment to the public interest and auditors' willingness to report misconduct. Ultimately, the impact of ethical culture on auditors' willingness to report misconduct is directly related to the quality of audit services and their professional credibility. Strengthening ethical culture in auditing organizations contributes to improving professional behaviors and helps maintain transparency and public trust in the financial system. Therefore, attention to ethical culture should be considered a fundamental priority in the management and development of the auditing profession.

Keywords: Auditors' perception of ethical culture, Participation in unprofessional behavior, Acceptance of unprofessional behavior, Commitment to the public interest.

1 | Introduction

Ethical culture in the auditing profession is one of the fundamental cornerstones that impacts the quality of services provided and strengthens public trust in this profession. As independent and credible observers in financial and accounting processes, auditors bear significant responsibilities toward various stakeholders.

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These responsibilities include ensuring the accuracy and reliability of financial information, adhering to accounting principles and standards, and maintaining transparency in financial operations.

In today's world, where economic and financial complexities are rapidly increasing, the presence of a strong ethical culture among auditors is of particular importance. This culture helps auditors make correct moral decisions when facing various challenges and pressures, thereby preventing unethical behavior. Additionally, ethical culture reinforces professional conduct and accountability among auditors, establishing trust and credibility within the financial community [1].

On the other hand, ethical culture in auditing not only influences the individual behavior of auditors but also affects entire auditing organizations and their interactions with clients and other stakeholders. Therefore, promoting and strengthening ethical culture in this profession should be a priority [2]. This thesis examines the various dimensions of moral culture in the auditing profession, its impact on professional behaviors, and strategies for enhancing this culture within auditing organizations. By gaining a deeper understanding of the importance of ethical culture, it is possible to improve the quality of audit services and increase public trust in this profession.

1.1 | Theoretical Foundations

The necessity of every type of expression of opinion and the profession's sustainability is contingent upon the members adhering to ethical principles. In other words, the credibility and reputation of the profession, as well as its acceptance by society, are based on the extent to which members adhere to ethical principles [3].

The professional judgment framework consists of organized stages through which accountants and auditors, equipped with appropriate knowledge, experience, and realism, can express opinions on accounting issues based on relevant facts and conditions within the accounting standards framework. Established experience has shown that specialization in a particular industry significantly affects the quality of audit reporting. Environmental conditions may also influence the professional opinions expressed. Auditors' opinions may be affected by various circumstances [4]. Additionally, the failure of auditors to properly execute the audit procedures can lead to inefficient audit behavior. Inefficient audit behaviors, which stem from auditors' conduct during the audit period, reduce the effectiveness of evidence gathering in audits. These behaviors impact auditing quality and undermine the profession's credibility [5].

So far, interesting composite studies have been conducted in the auditing and accounting profession and the factors influencing them, all of which indicate the interaction and mutual influence between accounting and its environment. The results of these studies show that the development and evolution of accounting are influenced by various factors, one of the most important of which is culture [6]. The context and objective of an ethical culture predict ethical behavior and organizational citizenship behavior. Ethical culture enhances our awareness of our activities and can increase our alertness regarding our mutual commitments to the organization; therefore, it should be given attention. Recent research results indicate that many auditors engage in unethical behaviors that decrease the quality of their work [7], [8]. As independent and professional observers in financial and accounting processes, auditors play a crucial role in maintaining transparency and integrity in financial information. One of their key responsibilities is identifying and reporting financial misconduct or anomalies.

2 | Research Background

Research studies that can be briefly mentioned in this area are as follows:

Outside of Iran, Sun and Hagering [9] in a study titled "professional commitment and locus of control on the willingness to report misconduct through the mediating variable of ethical sensitivity," showed that locus of control does not have a significant effect on reporting misconduct; however, the impact of this variable through the mediating variable of ethical sensitivity on reporting misconduct is significant. Supriadi and Prastyaningse [10], in their research titled "the role of moral reasoning on the effects of incentive schemes

and working relationships on whistleblowing: an audit experimental study" confirmed previous studies and showed that ethical reasoning significantly alters the intention to whistleblow. Furthermore, combining ethical reasoning and work relationships significantly improves the willingness to report misconduct. Wang et al. [11] conducted a study to investigate ethical reasoning regarding implementing professional codes of conduct by Indonesian auditors using Kohlberg's moral development model, reaching significant conclusions.

Supriyadi and Prasetyaningsih [10] evaluated the impact of professional codes of conduct and experience on auditor judgment. The results of this study indicated that the presence of professional behavior standards affects quality. The auditor's decision is effective, but not for students, meaning that experienced professionals' codes of conduct lead to higher quality decision-making. Su'un et al .[12] examined the impact of confidence and doubt on auditors' statements and the perception of professional ethics. Their research results on 125 auditors in two experimental and control groups showed that confidence positively and significantly affects doubt regarding auditors' statements and the understanding of ethics.

Within Iran, Faramarzi et al. [13] examined the main objective of the current research, which is to design and present a model for the development of auditors' ethical behavior using a meta-synthesis method. Farhadi [14] investigated the presentation of an audit model for the indicators of ethical culture in auditors' activities. The results indicate a positive and significant relationship between the existence of ethical culture and the improvement of audit report quality, as well as a negative and significant relationship between the existence of ethical culture and audit time pressure, leading to underreporting of audit time.

This can be used as structural resources in the indicators of the Khorasan Regional Electric Company for further study. Dibakia et al. [15] examined accountants' moral development and willingness to report financial misconduct, emphasizing the interactive personal situation theory. The results of hypothesis testing indicate that the ethical development of accountants has a positive and significant impact on their willingness to report financial misconduct to internal and external authorities. Ahmadzadeh and Yaghoubinejad [16] investigated the effect of auditors' perception of the prevailing ethical culture in institutions on professional values in auditing firms. The research results indicate a positive relationship between auditors' perception of the prevailing ethical culture in institutions and their commitment to the public interest.

Additionally, the results indicate a negative relationship between auditors' perception of the prevailing ethical culture in institutions and acceptance and participation in unprofessional behavior. Furthermore, the results of hypothesis testing showed a positive and significant relationship between auditors' ethical acceptance of unprofessional actions and participation in unprofessional behavior. The research results indicate that auditors' understanding of the prevailing ethical culture in institutions can be influential in reducing acceptance and participation in unprofessional behavior and increasing their commitment to preserving the public interest.

Varasteh et al. [17] examined auditors' willingness to report misconduct based on social cognitive theory. The research findings indicated that the tested personality traits (self-efficacy and external locus of control) positively and significantly impact auditors' reporting of misconduct. Feizabadi and Dehghan [18] investigated the impact of authentic leadership dimensions on reducing auditors' inefficient behaviors through ethical culture in auditing firms.

The results indicate that not only do the dimensions of authentic leadership (relationship transparency, adherence to institutionalized ethics, comprehensive information analysis, and self-awareness) and ethical culture affect inefficient audit behaviors, but the dimensions of authentic leadership also indirectly influence inefficient audit behaviors through the ethical culture of the firm.

Daryaei et al. [19] examined the impact of individual characteristics on reporting fraud and misconduct as ethical behavior. This research indicates that gender has a significant and negative relationship with ethical fraud reporting. In other words, women are less likely than men to report fraud in the auditing profession.

2.1 | Research Hypotheses

Based on the content above, four hypotheses have been formulated as follows:

Hypothesis 1. There is a positive and significant relationship between auditors' perception of ethical culture and their willingness to report misconduct.

Hypothesis 2. A negative and significant relationship exists between participation in unprofessional behavior and auditors' willingness to report misconduct.

Hypothesis 3. There is a negative and significant relationship between acceptance of unprofessional behavior and auditors' willingness to report misconduct.

Hypothesis 4. A positive and significant relationship exists between commitment to the public interest and auditors' willingness to report misconduct.

3 | Research Methodology

Considering the objectives, the present research is an applied study as it aims to solve a specific problem and develop knowledge and awareness in the theoretical development of behavioral research in accounting and auditing. Additionally, this research is descriptive and survey-based, conducted to examine individuals' attitudes and opinions using a questionnaire as the tool. The fraud detection questionnaire consists of 42 questions with six response options: not at all, very little, little, moderate, much, and very much. The ethical culture questionnaire is divided into two sections, containing 30 questions with five response options: very little, little, moderate, much, and very much.

This research focuses on auditors of auditing firms in Tehran, which constitutes the study's population. Therefore, 2,934 individuals in Tehran form the statistical population, and random sampling has been conducted in this research. This study was carried out in 2023. The software SPSS Sample Power is a statistical tool used to calculate sample size in research, allowing the researcher to consider the title of the research, the nature of the research hypothesis (effect relationship hypothesis), and some very important assumptions in statistical research regarding sampling and sample size selection. This software is used to estimate and determine sample size in applied research. The mentioned software is a tool for sampling and quantifying samples globally and is a product of IBM. By selecting a sample size of 199 cases, the results of this research can be generalized to the statistical population.

Considering the research's limitations, the statistical population's dispersion, the conditions governing the research (cost, time, human resources, spatial and geographical conditions, etc.), and the software's initial sample size principle (which suggested a sample size of 199 cases at an alpha level of 0.05 and a power of 0.80), a sample size of 199 cases has been selected for this research. Therefore, the final sample size in this study equals 199 individuals from managers and staff.

Various methods are used to calculate the reliability of the measurement model. The present research examines reliability using factor loading, Cronbach's alpha, and Composite Reliability (CR). Reliability indicators include Cronbach's alpha, and convergent validity using the Average Variance Extracted (AVE); a value greater than 0.5 indicates the convergent validity of the model. Discriminant validity: a relationship (AVE < CR) indicates discriminant validity. The significance of the factor loading coefficients is assessed using t-values; values greater than 1.96 are considered significant. In the structural part, t-values greater than 1.96 are significant. The R^2 criterion indicates the influence of the exogenous variable on the endogenous variable, with values of 0.19, 0.33, and 0.67 representing weak, moderate, and strong effects, respectively. Henseler et al. [20] consider a value of 0.35 and above as an appropriate indicator of the model's predictive power. The GoF criterion is used to assess the overall model fit, which controls the model's measurement and structural parts.

3.1| Research findings

The collected data have been analyzed using SPSS version 24 and Smart PLS version 3. *Tables 1-4* illustrate the characteristics of the participants in this research.

Table 1. Frequency distribution of respondents by age.

Cumulative Abundance Percentage	Percentage	Frequency	Range
17,59	17,59	35	25 to 30
41,21	23,62	47	31 to 35
74,37	33,17	66	36 to 40
90,45	16.08	32	41 to 45
100,00	9,55	19	46 to 50
	100/00	199	Total

Table 2 analysis of the gender of selected respondents in the sample.

Table 2. Frequency distribution of respondents by gender.

Accumulation	Percentage	Abundance	Gender
63.82	63.82	127	Man
100	36.18	72	Woman
	100	199	Total

Table 3 distribution of the highest educational qualification of selected respondents in the sample.

Table 3. Frequency distribution in the sample based on the status of the highest educational qualification of respondents.

Cumulative Abundance Percentage	Percentage	Abundance	Education
37.69	37.69	75	Bachelor's degree
81.41	43.72	87	Master's degree
100	18.59	37	PhD
	100	199	Total

Table 4 and *Fig. 4* the analysis conducted regarding the work experience of selected respondents in the sample.

Table 4. Frequency distribution in the sample based on work experience.

Cumulative Abundance Percentage	Percentage	Abundance	
38.69	38.69	77	Less than 5 years
79.90	41.21	82	6 to 10 years
100.00	20.10	40	More than 10 years
	100/00	199	Total

It also shows the maximum, the highest value of the variable in the statistical population, and the minimum, which is the lowest value of the variable in the statistical population. The results of the descriptive statistics are presented in *Table 5*.

Table 5. Mean and standard deviation of the model variables.

Variance	Standard Deviation	Average	
0.588	0.601	3.784	Commitment to the public interest
0.487	0.652	3.194	Auditors 'willingness to report misconduct by auditors
0.563	0.528	3.302	Auditors 'understanding of legal, ethical culture
0.585	0.568	3.129	Suspicious relationships with people outside the organization
0.464	0.417	2.118	Signs of justification by employees
0.418	0.663	3.323	Accounting signs
0.639	0.528	3.489	Symptoms on the Face of Financial
0.498	0.569	2.935	Individual symptoms
0.502	0.417	3.301	Suspicious signs of employees
0.584	0.457	2.646	Opportunity to cheat
0.583	0.565	3.508	Moral culture
0.411	0.478	2.118	Fraud-prone organizational culture
0.474	0.417	3.891	Financial pressure
0.695	0.598	3.632	Engaging in unprofessional behavior
0.471	0.588	2.582	Neutral cheating position
0.599	0.476	3.456	Accepting unprofessional behavior

Before determining the relationship between the research variables and describing and analyzing the data, the normality of these data must also be assessed. Subsequent analysis processes will be conducted based on whether the data is normal or not. The normality of the data was examined using the skewness and kurtosis coefficients of the variables. The results of these examinations are presented in *Table 6*.

Table 6. Normality test of the variables under investigation.

Status	Skewness	Standard Error	Elongation	Standard Error	
It is normal.	0.488	0.427	-0.528	0.312	Commitment to the public interest
It is normal.	0.562	0.427	-0.308	0.312	Auditors 'willingness to report misconduct by auditors
It is normal.	0.522	0.427	-0.589	0.312	Auditors 'understanding of legal, ethical culture
It is normal.	0.565	0.427	-0.741	0.312	Suspicious relationships with people outside the organization
It is normal.	0.591	0.427	-0.632	0.312	Signs of justification by employees
It is normal.	0.537	0.427	-0.529	0.312	Accounting signs
It is normal.	0.824	0.427	0.787	0.312	Symptoms on the face of financial
It is normal.	0.586	0.427	-0.897	0.312	Individual symptoms
It is normal.	0.484	0.427	-0.741	0.312	Suspicious signs of employees
It is normal.	0.476	0.427	-0.743	0.312	Opportunity to cheat
It is normal.	0.494	0.427	-0.645	0.312	Moral culture

Table 6. Normality test of the variables under investigation.

Status	Skewness	Standard Error	Elongation	Standard Error	
It is normal.	0.585	0.427	-0.639	0.312	Fraud-prone organizational culture
It is normal.	0.654	0.427	-0.582	0.312	Financial pressure
It is normal.	0.598	0.427	-0.464	0.312	Engaging in unprofessional behavior
It is normal.	0.447	0.427	-0.441	0.312	Neutral cheating position
It is normal.	0.329	0.427	-0.532	0.312	Accepting unprofessional behavior

As shown in the above table, all variables' skewness and kurtosis coefficients fall within a safe and acceptable range (between -3 and +3). Therefore, it can be inferred that the data distribution for the variables follows a normal statistical distribution. *Fig. 1* displays the output of the PLS software in confirmatory factor analysis. The results of the confirmatory factor analysis include standardized coefficients and significance coefficients. The factor loading ranges between zero and one. If the factor loading is less than 0.3, it is considered a weak relationship; a factor loading between 0.4 and 0.6 is acceptable, and if it is greater than 0.6, it is considered desirable.

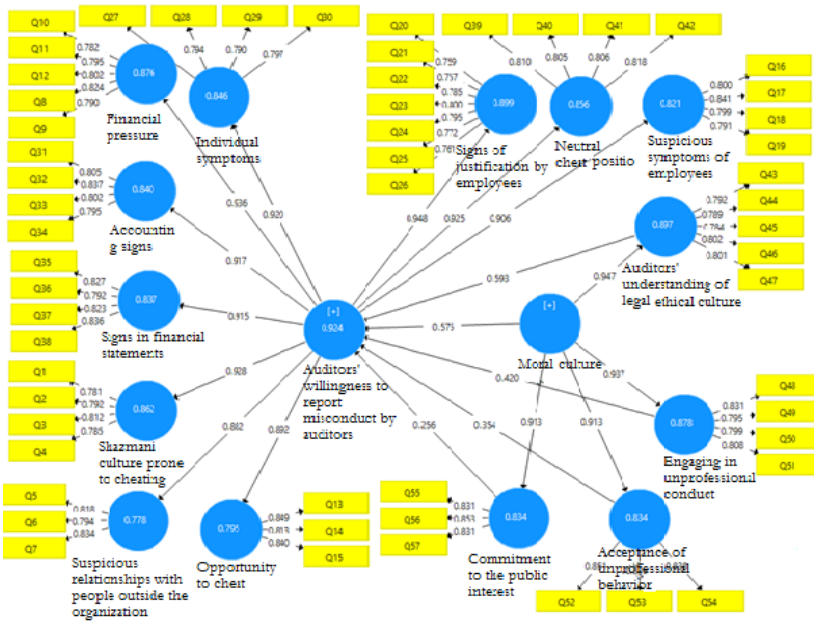

Fig. 1. Factor loadings of the questionnaire.

The confirmatory factor analysis results indicate that the factor loadings of the research variables are higher than 0.4; therefore, the questionnaire possesses validity. Next to each construct, the corresponding number and its validity are indicated. In this case, values higher than 0.7 indicate the CR of the constructs. The extracted AVE values pertain to the constructs, and acceptable values indicate the appropriate validity of the measurement tools. A value higher than 0.5 is considered acceptable, as presented in *Table 7*.

Table 7. Constructs under study.

Average Variance Extracted (AVE)	Composite Reliability	Rho_A	Cronbach's Alpha	
0.503	0.996	0.896	0.889	Commitment to the public interest
0.626	0.975	0.848	0.756	Auditors' willingness to report misconduct by auditors
0.560	0.715	0.872	0.715	Auditors' understanding of legal, ethical culture
0.565	0.756	0.990	0.748	Suspicious relationships with people outside the organization
0.631	0.814	0.741	0.939	Signs of justification by employees
0.656	0.884	0.993	0.712	Accounting signs
0.572	0.779	0.837	0.937	Symptoms on the Face of Financial
0.519	0.976	0.812	0.714	Individual symptoms
0.652	0.882	0.884	0.754	Suspicious signs of employees
0.696	0.973	0.911	0.858	Opportunity to cheat
0.544	0.739	0.935	0.813	Moral culture
0.528	0.871	0.745	0.741	Fraud-prone organizational culture
0.638	0.898	0.802	0.849	Financial pressure
0.544	0.883	0.789	0.747	Engaging in unprofessional behavior
0.656	0.784	0.800	0.989	Neutral cheating position
0.700	0.910	0.859	0.822	Accepting unprofessional behavior

If the CR value for each construct exceeds 0.7, it indicates adequate internal consistency for the measurement models. Additionally, *Tables 8* and *9* present the research variables' reliability and convergent validity values, respectively.

Table 8. Reliability values.

Composite Reliability	
0.996	Commitment to the public interest
0.975	Auditors' willingness to report misconduct by auditors
0.715	Auditors' understanding of legal, ethical culture
0.756	Suspicious relationships with people outside the organization
0.814	Signs of justification by employees
0.884	Accounting signs
0.779	Symbols in financial statements
0.976	Individual symptoms
0.882	Suspicious signs of employees
0.973	Opportunity to cheat
0.739	Moral culture
0.871	Fraud-prone organizational culture
0.898	Financial pressure
0.883	Engaging in unprofessional behavior
0.784	Neutral cheating position
0.910	Accepting unprofessional behavior

Table 9. Convergent validity of research variables.

Average Variance Extracted (AVE)	Composite Reliability	
0.503	0.996	Commitment to the public interest
0.626	0.975	Auditors' willingness to report misconduct by auditors
0.560	0.715	Auditors' understanding of legal, ethical culture
0.565	0.756	Suspicious relationships with people outside the organization
0.631	0.814	Signs of justification by employees
0.656	0.884	Accounting signs
0.572	0.779	Symptoms on the face of financial
0.519	0.976	Individual symptoms
0.652	0.882	Suspicious signs of employees
0.696	0.973	Opportunity to cheat
0.544	0.739	Moral culture
0.528	0.871	Fraud-prone organizational culture
0.638	0.898	Financial pressure
0.544	0.883	Engaging in unprofessional behavior
0.656	0.784	Neutral cheating position
0.700	0.910	Accepting unprofessional behavior

R^2 is a criterion used to connect the measurement and structural parts of structural equation modeling. It indicates the effect that an exogenous variable has on an endogenous variable. This value is zero for exogenous variables and is reported only for the model's endogenous variables. The higher the R^2 value related to the endogenous constructs of a model, the better the model fit. The R^2 values for the latent endogenous variables of the model are presented in *Table 10*. As can be seen, all values are at an acceptable level.

Table 10. R^2 Values related to the endogenous variables of the model.

R Square	
0.834	Commitment to the public interest
0.924	Auditors' willingness to report misconduct by auditors
0.897	Auditors' understanding of legal, ethical culture
0.778	Suspicious relationships with people outside the organization
0.899	Signs of justification by employees
0.84	Accounting signs
0.837	Symptoms on the Face of Financial
0.846	Individual symptoms
0.821	Suspicious signs of employees
0.795	Opportunity to cheat
0.862	Fraud-prone organizational culture
0.876	Financial pressure
0.878	Engaging in unprofessional behavior
0.856	Neutral cheating position
0.834	Accepting unprofessional behavior

After conducting the preliminary tests, the standardized and significance coefficients for the hypothesis tests have been performed, and the results are presented in *Figs. 2* and *3*.

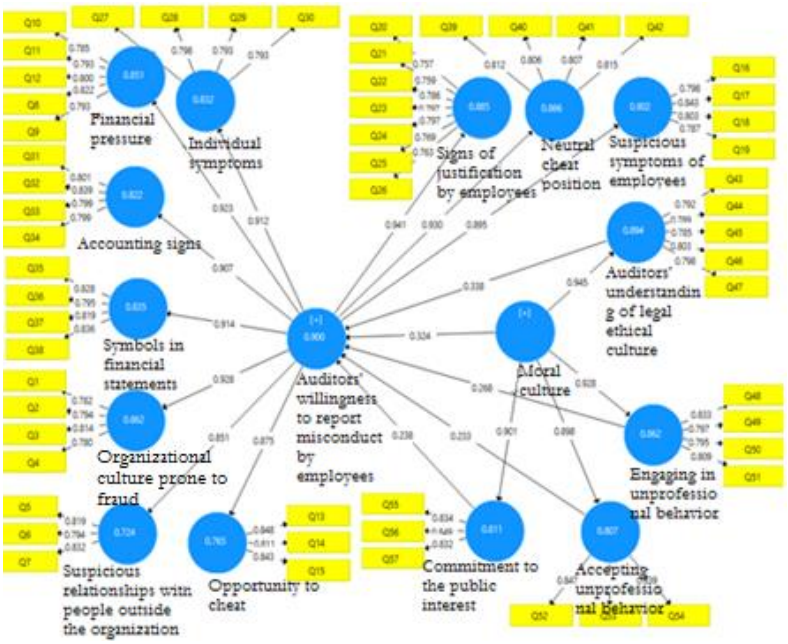

Fig. 2. Standardized coefficients for hypothesis testing.

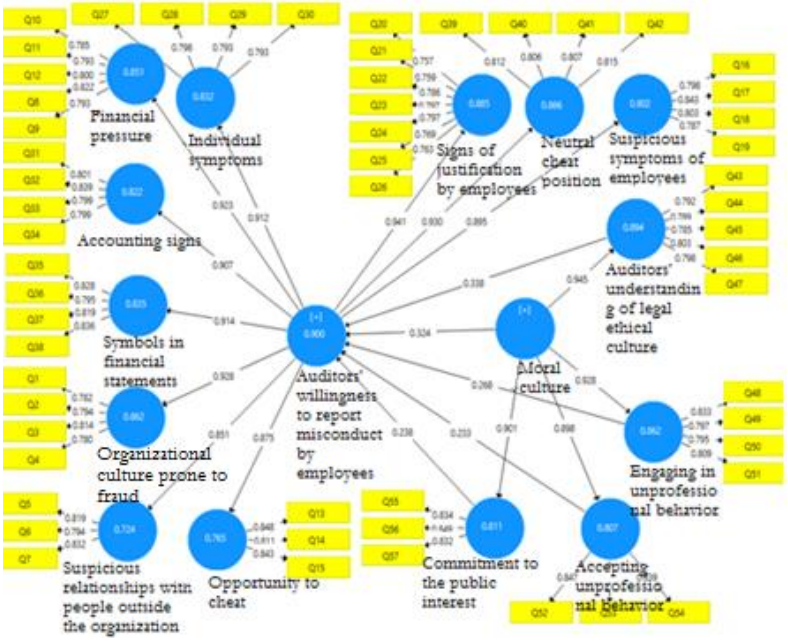

Fig. 3. Significance coefficients for hypothesis testing.

Hypothesis 1. Auditors' perception of ethical culture positively and significantly impacts their willingness to report misconduct. According to *Figs. 2* and *3*, the significance of the relationship is equal to 2.18, which is greater than 1.96; therefore, the relationship is significant. The path coefficient obtained is equal to 0.32.

Hypothesis 2. Participation in unprofessional behavior negatively and significantly impacts auditors' willingness to report misconduct. According to *Figs 2* and *3*, the significance of the relationship is equal to 5.19, which is greater than 1.96; therefore, the relationship is significant. The path coefficient obtained is equal to 0.26.

Hypothesis 3. Accepting unprofessional behavior has a negative and significant impact on auditors' willingness to report misconduct. According to *Figs. 2* and *3*, the significance of the relationship is equal to 6.08, which is greater than 1.96; therefore, the relationship is significant. The path coefficient obtained is equal to 0.23.

Hypothesis 4. Commitment to the public interest has a positive and significant impact on auditors' willingness to report misconduct. According to *Figs. 2* and *3*, the significance of the relationship is equal to 5.66, which is greater than 1.96; therefore, the relationship is significant. The path coefficient obtained is equal to 0.23.

The GoF criterion, developed by Tenenhaus et al. [21] and calculated using the following formula, assesses the overall model fit, which controls the model's measurement and structural parts.

$$\mathrm{GOF} = \sqrt{\overline{\mathrm{Communalities}} \times \overline{R^2}}.$$

$\overline{\mathrm{Communalities}}$ denote the mean of the commonalities of each construct, and $\overline{R^2}$ is the mean of the R^2 values of the endogenous constructs in the model. Wetzels et al. [22] introduced three values, 0.01, 0.25, and 0.36, as indicators of weak, moderate, and strong fit for GOF, respectively. *Table 11* shows the mean commonalities and the mean R^2 values, based on which the GOF value equals 0.64, indicating a strong fit.

Table 11. Mean communalities and mean R^2 values.

Avg-R	Avg-Commonality	R Square	Communality	
0.852	0.485	0.834	0.518	Commitment to the public interest
		0.924	0.412	Auditors' willingness to report misconduct by auditors
		0.897	0.432	Auditors' understanding of legal, ethical culture
		0.778	0.471	Suspicious relationships with people outside the organization
		0.899	0.402	Signs of justification by employees
		0.84	0.464	Accounting signs
		0.837	0.512	Symptoms on the face of financial
		0.846	0.474	Individual symptoms
		0.821	0.503	Suspicious signs of employees
		0.795	0.497	Opportunity to cheat
		-	0.523	Moral culture
		0.862	0.472	Fraud-prone organizational culture
		0.876	0.591	Financial pressure
		0.878	0.473	Engaging in unprofessional behavior
		0.856	0.455	Neutral cheating position
		0.834	0.564	Accepting unprofessional behavior

4 | Conclusion

To this end, in this study, we examined the impact of ethical culture on auditors' willingness to report misconduct by auditors in auditing firms. As mentioned, this research is applied in terms of its objective, descriptive, and survey-based data collection methods. This study analyzed the collected data using two software packages: SPSS version 24 and Smart PLS version 3. After examining the distribution of the data, the conceptual model of the research was fitted, and the study's hypotheses were tested. The output from the PLS software is presented in the confirmatory factor analysis. In the confirmatory factor analysis results, standardized coefficients and significance coefficients are displayed. As mentioned, all four hypotheses were confirmed.

However, the hypotheses differ regarding the degree of impact and priority of influence. The results of the first hypothesis showed that auditors' perception of ethical culture positively and significantly impacts their

willingness to report misconduct. This result indicates that the stronger auditors understand the ethical culture, the greater their willingness to report misconduct. This finding may indicate the importance of ethical culture in creating an environment where auditors feel a greater responsibility to report misconduct. The results of the second hypothesis showed a negative and significant impact of participation in unprofessional behavior on auditors' willingness to report misconduct. This finding indicates that participation in unprofessional behaviors can negatively affect auditors' willingness to report misconduct.

In other words, auditors who engage in unprofessional behaviors may be more reluctant to report misconduct, possibly due to guilt or a need to correct their behaviors. The results of the third hypothesis showed a negative and significant impact of acceptance of unprofessional behavior on auditors' willingness to report misconduct. This result indicates that accepting unprofessional behaviors may make auditors more inclined to report misconduct.

This may mean auditors who accept unprofessional behaviors are more likely to consider correcting and reporting misconduct. The results of the fourth hypothesis showed a positive and significant impact of commitment to the public interest on auditors' willingness to report misconduct. This finding indicates that the greater the auditors' commitment to the public interest, the greater their willingness to report misconduct. This highlights the importance of social responsibility in the auditing profession and can be considered a motivational factor for auditors.

Research on the impact of ethical culture on auditors' willingness to report misconduct can help identify and provide practical recommendations. Here are some practical suggestions for improving ethical culture and increasing auditors' willingness to report misconduct, regular training courses on professional ethics and auditors' responsibilities can enhance their awareness and ability to identify and report misconduct.

Providing real-life examples of misconduct and how to manage them can help auditors become familiar with ethical challenges. Creating an organizational culture where reporting misconduct is encouraged, and employees feel secure can help increase auditors' willingness to report misconduct. Providing legal and institutional support for those who report misconduct can reduce the fear of retaliation.

Research on the impact of ethical culture on auditors' willingness to report misconduct can contribute to a deeper understanding of professional behaviors and existing challenges. In this regard, the following suggestions are offered for future researchers: Researchers could examine the impact of different cultures (national, organizational, and professional) on auditors' willingness to report misconduct.

This could help identify cultural differences and their impact on ethical behaviors. Research in various industries (such as finance, healthcare, and manufacturing) could help identify specific patterns and unique challenges in each industry. Utilizing qualitative research methods (such as in-depth interviews) and quantitative methods (such as surveys) could provide a better understanding of the factors influencing auditors' willingness to report misconduct. Conducting case studies on specific organizations could help identify challenges and successes related to ethical culture and reporting misconduct.

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Data Availability

The data used and analyzed during this study are available from the corresponding author upon reasonable request.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this research.

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