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Understanding the auditor's ethical behaviour in the professional environment

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Abstract

This thesis fills the literature gap, adds novelties, and sheds light on inconclusive results concerning the field of auditing ethics in four interrelated studies. Chapter two unboxes 40 years of efforts in the auditing ethics field and provides a comprehensive view of previous literature. It combines Bibliometric, Social Network and Content Analysis by analyzing 114 articles published in accounting and top business ethics journals on the Web of Science database (WoS) from 1980–to 2021. The work also clusters the literature according to keywords and scopes, identifying literature gaps and suggesting new avenues for future research. The results show that auditing ethics is an emerging field and identify many research possibilities. For example, most of the former studies are focused on developed countries, while a limited number of research was conducted in developing countries. Moreover, few studies have introduced the perception of ethics among professional auditors. In addition, while the findings reveal auditors' ethical decision-making and moral reasoning as the most discussed topics in the literature, most studies focused on individual factors, and less attention has been paid to organizational factors. Finally, the rapidly changing business environment requires auditing ethics research to move to more practical implications to mitigate previous mistakes and avoid future risks. In light of these findings, we formed the next three interrelated articles. The third Chapter fills the literature gap by offering a novel study of auditors' attitudes toward different kinds of corrupt behaviours in an underexplored context (Palestine). It analyses an original survey of Palestinian auditors using ordinal regression and the Mann-Whitney U Test. The study results indicate that auditors' perception of corruption differs toward different types of corrupt behaviours, with the politician job, private job and bureaucrat job being generally more acceptable than the illicit receiver, illicit giver and deserved giver. Moreover, regarding the determinants of auditors' individual factors, our results indicate that acceptance of corruption is negatively associated with age in most corrupt behaviours included in the survey. Our results also reveal significant differences in the sense that female auditors show a higher attitude toward accepting corruption regarding various types of corruption. On the other hand, we found that the auditor's position and the outside education impact the attitude toward accepting corruption. In light of these results, this study provides helpful information for targeted regulators and professional bodies who aim to reduce corruption.

The fourth Chapter analyses an original survey of auditors using Structural Equation Modelling (PLS-SEM). to examine possible factors affecting Ethical Conflict (EC) and the impact of EC on Turnover Intention (TI). It investigates the moderating role of Ethical

Climate (EtC) and its relationship with EC and job-related outcomes. It also examines the mediating role of EC between Perceived Auditor Ethical Failure (PAEF) and TI and also between Workload (WL) and TI.

Finally, as far as our knowledge goes, the fifth Chapter is the first to apply the Job Demands-Resources (JD-R) framework to investigate the impact of various factors on auditors' work outcomes using the (PLS-SEM) technique. The study's findings support the JD-R framework, with ethical conflict (EC) positively associated with adverse work outcomes, especially turnover intention (TI). Job resources, such as ethical climate (EtC) and career fulfilment (CF), significantly affect job demands and work outcomes, reducing both EC and TI. Interestingly, the study shows a positive association between Empowerment (EM) and EC, which occurs when empowered auditors lack decision-making authority. This result contradicts the JD-R framework and emphasizes the need to examine the nuances of job resources in the audit profession. The study results emphasise the importance of considering both the positive and negative effects of job resources when developing strategies to promote auditor well-being and job performance. The study's results may assist auditing companies in mitigating the potential adverse effects of EM on EC and provide clear decision-making guidelines and training to support auditors' decision-making skills. By doing so, auditing firms can ensure auditors have the necessary resources to manage job demands effectively, leading to positive work outcomes and a more productive and ethical audit profession. Overall, our study highlights the significance of job demands and resources in shaping auditors' work outcomes and provides insights to inform policy and practice in the audit profession.

Resumen

Esta tesis llena el vacío de la literatura, agrega novedades y arroja luz sobre los resultados no concluyentes en el campo de la ética de la auditoría en cinco artículos interrelacionados. El primer artículo (Capítulo dos) revela 40 años de esfuerzos en el campo de la ética de la auditoría y brinda una visión integral de la literatura previa. Combina análisis bibliométrico, de redes sociales y de contenido mediante el análisis de 114 artículos publicados en revistas de contabilidad y de ética empresarial en la base de datos Web of Science (WoS) desde 1980 hasta 2021. El trabajo también agrupa la literatura según palabras clave y alcances, identificando la literatura brechas y sugiriendo nuevas vías para futuras investigaciones. Los resultados muestran que la ética de la auditoría es un campo emergente e identifican muchas posibilidades de investigación. Por ejemplo, la mayor parte de los estudios anteriores se centra en los países desarrollados, mientras que un número limitado de investigaciones se llevó a cabo en los países en desarrollo. Además, pocos estudios han introducido la percepción de la ética entre los auditores profesionales. Además, si bien los hallazgos revelan que la toma de decisiones éticas y el razonamiento moral de los auditores son los temas más discutidos en la literatura, la mayoría de los estudios se centraron en factores individuales y se prestó menos atención a los factores organizacionales. Finalmente, el entorno empresarial que cambia rápidamente requiere que la investigación de la ética de la auditoría avance hacia implicaciones más prácticas para mitigar errores anteriores y evitar riesgos futuros. A la luz de estos hallazgos, formamos los siguientes tres artículos interrelacionados.

El segundo artículo (Capítulo tres) llena el vacío de la literatura al ofrecer un estudio novedoso de las actitudes de los auditores hacia diferentes tipos de comportamientos corruptos en un contexto poco explorado (Palestina). Analiza una encuesta original de auditores palestinos utilizando regresión ordinal y la prueba U de Mann-Whitney. Los resultados del estudio indican que la percepción de corrupción de los auditores difiere hacia diferentes tipos de comportamientos corruptos, siendo el trabajo político, el trabajo privado y el trabajo burocrático generalmente más aceptable que el receptor ilícito, el dador ilícito y el dador merecido. Además, en cuanto a los determinantes de los factores individuales de los auditores, nuestros resultados indican que la aceptación de la corrupción se asocia negativamente con la edad en la mayoría de los comportamientos corruptos incluidos en la encuesta. Nuestros resultados también revelan diferencias significativas en el sentido de que las auditoras muestran una mayor actitud hacia la aceptación de la corrupción con

respecto a varios tipos de corrupción. Por otro lado, encontramos que la posición del auditor y la educación externa impactan la actitud hacia la aceptación de la corrupción. A la luz de estos resultados, este estudio proporciona información útil para los organismos reguladores y profesionales específicos que buscan reducir la corrupción.

El tercer estudio (Capítulo cuatro) analiza una encuesta original de auditores utilizando el Modelado de Ecuaciones Estructurales (PLS-SEM). examinar los posibles factores que afectan el Conflicto Ético (EC) y el impacto de EC en la Intención de Rotación (TI). Investiga el papel moderador del Clima Ético (EtC) y su relación con la EC y los resultados relacionados con el trabajo. También examina el papel mediador de la EC entre el fracaso ético percibido del auditor (PAEF) y TI y también entre la carga de trabajo (WL) y TI.

Finalmente, hasta donde llega nuestro conocimiento, el cuarto estudio (Capítulo cinco) es el primero en aplicar el marco Demandas-Recursos del trabajo (JD-R) para investigar el impacto de varios factores en los resultados del trabajo de los auditores utilizando el (PLS-SEM) técnica. Los hallazgos del estudio respaldan el marco JD-R, con el conflicto ético (EC) asociado positivamente con resultados laborales adversos, especialmente la intención de rotación (TI). Los recursos laborales, como el clima ético (EtC) y la realización profesional (CF), afectan significativamente las demandas laborales y los resultados laborales, reduciendo tanto la EC como la TI. Curiosamente, el estudio muestra una asociación positiva entre Empowerment (EM) y EC, que ocurre cuando los auditores empoderados carecen de autoridad para tomar decisiones. Este resultado contradice el marco JD-R y enfatiza la necesidad de examinar los matices de los recursos laborales en la profesión de auditoría. Los resultados del estudio enfatizan la importancia de considerar tanto los efectos positivos como los negativos de los recursos laborales al desarrollar estrategias para promover el bienestar y el desempeño laboral del auditor. Los resultados del estudio pueden ayudar a las empresas auditoras a mitigar los posibles efectos adversos de EM en EC y proporcionar pautas claras para la toma de decisiones y capacitación para respaldar las habilidades de toma de decisiones de los auditores. Al hacerlo, las firmas de auditoría pueden garantizar que los auditores tengan los recursos necesarios para gestionar las demandas laborales de manera efectiva, lo que genera resultados laborales positivos y una profesión de auditoría más productiva y ética. En general, nuestro estudio destaca la importancia de las demandas laborales y los recursos para dar forma a los resultados del trabajo de los auditores y proporciona información para informar la política y la práctica en la profesión de auditoría.

Resum

Aquesta tesi omple el buit de la literatura, afegeix novetats i il·lumina resultats poc concloents sobre l'àmbit de l'ètica de l'auditoria en cinc articles interrelacionats. El primer article (Capítol dos) desentraïna 40 anys d'esforços del camp de l'ètica de l'auditoria i ofereix una visió exhaustiva de la literatura anterior. Combina bibliomètrica, anàlisi de xarxes socials i anàlisi de contingut mitjançant l'anàlisi de 114 articles publicats a les principals revistes de comptabilitat i ètica empresarial a la base de dades Web of Science (WoS) entre 1980 i 2021. El treball també agrupa la literatura segons paraules clau i àmbits, identificant la literatura buida i suggerint noves vies per a futures investigacions. Els resultats mostren que l'auditoria de l'ètica és un camp emergent i identifiquen moltes possibilitats de recerca. Per exemple, la major part dels estudis anteriors se centren en països desenvolupats, mentre que un nombre limitat d'investigacions es van dur a terme als països en desenvolupament. A més, pocs estudis han introduït la percepció de l'ètica entre els auditors professionals. A més, si bé les troballes revelen la presa de decisions ètiques i el raonament moral dels auditors com els temes més discutits a la literatura, la majoria dels estudis es van centrar en factors individuals i s'ha prestat menys atenció als factors organitzatius. Finalment, l'entorn empresarial que canvia necessita que la investigació de l'ètica de l'auditoria passi a implicacions més pràctiques per mitigar errors i evitar riscos futurs. A la llum d'aquestes troballes, vam formar els següents tres articles interrelacionats. El segon article (Capítol tres) omple el buit de la literatura oferint un nou estudi de les actituds dels auditors cap a diferents tipus de comportament corruptes en un context poc explorat (Palestina). Analitza una enquesta original d'auditors palestins mitjançant la regressió ordinal i la prova U de Mann-Whitney. Els resultats de l'estudi indiquen que la percepció dels auditors de la corrupció difereix cap a diferents tipus de comportaments corruptes, sent la feina de polític, la feina privada i la feina de buròcrata generalment més acceptables que el receptor il·lícit, el donant, il·lícit i el donant merescut. A més, pel que fa als determinants dels factors individuals dels auditors, els nostres resultats indiquen que l'acceptació de la corrupció s'associa negativament amb l'edat en la majoria de comportaments corruptes inclosos a l'enquesta. Els nostres resultats també revelen diferències significatives en el sentit que les auditors femenines mostren una actitud més alta cap a l'acceptació de la corrupció respecte a diversos tipus de corrupció. D'altra banda, vam trobar que la posició de l'auditor i l'educació externa influeixen en l'actitud cap a l'acceptació de la corrupció. A la llum d'aquests resultats, aquest estudi proporciona

informació útil per als reguladors i els cossos professionals que tenen com a objectiu requerir la corrupció.

El tercer estudi (capítol quatre) analitza una enquesta original d'auditors mitjançant el modelatge d'equacions estructurals (PLS-SEM), per examinar els possibles factors que afecten el conflicte ètic (EC) i l'impacte de l'EC en la intenció de rotació (TI). Investiga el paper moderador del Clima Ètic (EtC) i la seva relació amb la CE i els resultats relacionats amb la feina. També examina el paper de mediador de l'EC entre el fracàs ètic de l'auditor percebut (PAEF) i TI i també entre la càrrega de treball (WL) i TI.

Finalment, pel que fa als nostres coneixements, el quart estudi (capítol cinc) és el primer que aplica el marc Job Demands-Resources (JD-R) per investigar l'impacte de diversos factors en els resultats del treball dels auditors mitjançant el (PLS-SEM).) tècnica. Les conclusions de l'estudi donen suport al marc JD-R, amb el conflicte ètic (EC) associat positivament amb resultats laborals adversos, especialment la intenció de rotació (TI). Els recursos laborals, com el clima ètic (EtC) i la realització de la carrera (FC), afecten significativament les demandes laborals i els resultats laborals, reduint tant l'EC com l'IT. Curiosament, l'estudi mostra una associació positiva entre l'empoderament (EM) i l'EC, que es produeix quan els auditors autoritzats no tenen autoritat per prendre decisions. Aquest resultat contradiu el marc JD-R i posa l'accent en la necessitat d'examinar els matisos dels recursos laborals en la professió d'auditoria. Els resultats de l'estudi subratllen la importància de considerar tant els efectes positius com els negatius dels recursos laborals a l'hora de desenvolupar estratègies per promoure el benestar dels auditors i el rendiment laboral. Els resultats de l'estudi poden ajudar les empreses d'auditoria a mitigar els possibles efectes adversos de l'EM sobre l'EC i proporcionar directrius clares per a la presa de decisions i formació per donar suport a les habilitats de presa de decisions dels auditors. D'aquesta manera, les empreses auditores poden garantir que els auditors disposen dels recursos necessaris per gestionar les demandes laborals de manera eficaç, donant lloc a resultats laborals positius i una professió d'auditoria més productiva i ètica. En general, el nostre estudi destaca la importància de les demandes laborals i els recursos en la configuració dels resultats del treball dels auditors i proporciona informació per informar la política i la pràctica en la professió d'auditoria.

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This thesis stands as a testament to the contributions you all have made to my life. I am forever grateful.

Dedication

This PhD Thesis is lovingly dedicated:

To my children, Omar and Yasmine, from whom this letter took the time they deserved. And who have never been a reason for me to stop, yet the reason I continue.

To my loving husband, Aladdin, my mate on the long paths and the troubled moments before the happy ones.

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1. Introduction

1.1. General background

Auditing is a governance mechanism designed to ensure the reliability of financial information. Therefore, the auditing profession's reliability and objectivity advocate the business's discipline and logical functioning. However, the wake of a deluge of high-profile accounting scandals and audit failures have eroded shareholders' trust and led to strong criticism being paid to the profession (Alberti et al., 2022; DeFond and Zhang, 2014). Such failures proved how the efficiency of the financial market is built on the assumption of trust and ethical behaviours of professionals (Amerongen et al., 2022; Soltani, 2014).

The Ethical Code is considered the primary professional guidance, which comprises detailed guidelines that address the critical requirement for ethical behaviour in the accounting profession. These ethical guidelines protect stakeholders' interests and assure the services' quality. It requires auditors to perform their job not only with expertise but also with a mix of integrity, honesty, and objectivity (Espinosa-Pike and Barrainkua, 2020; Clayton and van Staden, 2015; Shafer & Simmons, 2011; Gendron et al., 2006). This, in turn, helps to protect the profession's reputation (Brown et al., 2007). However, such codes were criticized for not being sufficient for individuals to act ethically. Auditors are often involved with financial integrity situations; therefore, their ethics are constantly challenged (Smith et al., 2020; Fiolleau and Kaplan, 2017; Martin, 2007). In fact, it is not easy to solve ethical violations in the auditing environment; both ethical responsibilities between the auditors and the public and the contractual responsibility between clients and auditors should meet when making an ethical judgment (Andiola et al., 2020; Tarr and Mack, 2013). While auditors argue against giving an unbiased opinion, they are subject to deal with various issues on behalf of their clients, which often include some confidential and sensitive information.

Furthermore, globalization, diverse accounting services, and high market uncertainty have brought substantial challenges to the auditing profession. The poor economic conditions, high levels of uncertainty, and broad dynamic changes in the business environment create a perfect condition for the opportunity, pressure, and rationalization to facilitate fraud (IFAC, 2020; ICAEW, 2021). Hence, increasing pressure to provide high-quality audit and assurance services led both government and professional accountants to adopt new guidelines, rules, and continuous training (Sikka, 2009). Still, questions are being raised about the perceived ethical standards and whether the value system of accounting professionals is enough to face economic pressures (Amerongen et al., 2022; Soltani, 2014).

It is suggested that auditors' ethical behaviours are not only based on their opinion and judgment but also on other considerations, including peers' support, managers, and organizational authority (Alberti et al., 2022; Tsui and Gul, 1996). Therefore, it is argued that an organization's ethical climate could be an essential source of information for personnel to access what procedures are "right" or moral in the work environment (Martinov-Bennie and Pflugrath, 2009). Consequently, an ethical climate derives a considerable potential influence on employees' ethical decision processes (Andiola et al., 2020; Shafer and Simmons, 2011).

Consequently, the proceeding discussion provides a rich context for exploring the auditing ethics field. Prior literature review research has studied the accounting ethics field. Nevertheless, so far, the majority of research efforts have been devoted to exploring the accounting ethics field in general (see Bernardi, 2005; Bernardi and Bean, 2007; Uysal, 2010; Bampton and Cowton, 2013). Beyond that, comparatively few prior literature review studies have explored the specific field of accounting ethics. For instance, recently, Mardawi et al. (2022) and Poje and Groff (2022) conducted a bibliometric and content analysis of accounting ethics education literature. However, to our knowledge, no study focused on auditing ethics. Therefore, this thesis fills the literature gap, adds novelties, and sheds light on inconclusive results concerning the field of auditing ethics in five interrelated articles.

The **second chapter** comprehensively views the auditing ethics literature by combining Bibliometric, Social Network and Content Analysis. It clusters the literature according to keywords, scopes, countries, and levels. Therefore, it helps identify literature gaps and suggest new avenues for future research. Hence, building on our results in the first article, we formed four articles that aim to fill the existing gaps and shed light on areas of auditing ethics literature that were ignored by ancestors.

The **third chapter**, titled "Examining the Auditors' Attitude Toward Accepting Corruption Behaviors: evidence from Palestine", aims to cover the country level and fills the literature gaps by offering a novel study of individual auditors' attitudes toward different kinds of corrupt behaviours in an underexplored context (Palestine). The third and fourth articles aim to cover the organizational level. The **fourth chapter**, titled "Auditor Ethical Conflict and Turnover Intention", aims to examine possible factors affecting Ethical Conflict (EC) and the impact of EC on Turnover Intention (TI). Furthermore, it investigates the moderating role of Ethical Climate (EtC) and its relationship with EC and job-related outcomes. Finally, the **fifth chapter**, "Auditors' career fulfilment and turnover intention: En examination of job demand-resources model", investigates how job demands and resources affect auditors' work outcomes with a specific emphasis on using the JD-R framework as a theoretical lens.

1.2. Research problem

Each article in this thesis was developed based on a particular research problem and specific research gaps. Consequently, the primary motivation behind exploring auditing ethics is that prior bibliometric and literature reviews have studied the field of accounting ethics. Nevertheless, while ethics is closely tied to the auditing field, so far, the majority of research efforts have been devoted to exploring the accounting ethics field in general (see Bernardi, 2005; Bernardi and Bean, 2007; Uysal, 2010; Bampton and Cowton, 2013). Beyond that, comparatively few prior literature review studies have explored the specific field of accounting ethics. For instance, recently, Mardawi et al. (2022) and Poje and Groff (2022) conducted a bibliometric and content analysis of accounting ethics education literature. However, to our knowledge, no study focused on auditing ethics. Therefore, it is worth exploring what was ignored by previous literature and opening the black box, which helps enrich the current literature.

Moreover, while existing literature linked the value of the auditing profession and auditors' responsibility in combating corruption (see, for example, Jeppesen, 2019; Kassem and Higson, 2016; Malagueno et al., 2010). However, a careful examination of the prior literature reveals that the perception and role of external auditors regarding corruption were not given enough attention. Nonetheless, auditors are in remarkably good positions to play a part in the fight against corruption (Otalor and Eiya, 2013; Kabir et al., 2016; Hay et al., 2021). Furthermore, our results in **chapter 2** show that the overwhelming majority of previous research was in developed countries. Therefore, **chapter 3** aims to cover the country level and examine auditors' norms and social acceptance of corruption and what defines the differences in auditors' attitudes toward accepting corruption behaviours in an underdeveloped context- Palestine.

Auditors are considered one of the eight pillars of a public integrity system that could fight against corruption (Jeppesen, 2019). This is due to their unique role within firms as public interest representatives and their role in supervising and reporting companies' compliance with established principles and standards. Therefore, auditors are a remarkably important group to study when it comes to attitudes towards corrupt behaviour for several reasons. First, auditors are directly involved in examining and evaluating their client's financial information, making them more likely to encounter corrupt behaviour (Jeppesen, 2019). Second, auditors are often seen as trusted professionals responsible for upholding ethical and legal standards, which makes their attitudes towards corrupt behaviour of particular interest (Kassem & Higson, 2016).

Additionally, auditors are subject to a code of ethics emphasising the importance of integrity and objectivity in their work. This may make them more sensitive to corruption issues and more likely to provide honest responses to questions about corrupt behaviour (Malagueno et al., 2010). Furthermore, given that auditors are often required to navigate complex and ambiguous ethical situations in their work, they may have a more nuanced understanding of different types of corrupt behaviour and their potential consequences than the general population. Finally, the role of auditors is to maintain the integrity and credibility of financial information, which is directly impacted by corrupt behaviour (Kassem and Higson, 2016). Therefore, understanding auditors' perceptions and determinants of corrupt behaviour is vital for improving auditing effectiveness and reducing corruption. However, a careful examination of the prior literature reveals that the perception and role of external auditors regarding corruption were not given enough attention.

Despite the enthusiastic interest in the topic, the main interest was given to measuring corruption levels at the country level (Donchev and Ujhelyi, 2014; Dreher et al., 2007), while little attention was given to how individuals think about corruption and what degree they find it acceptable or not. Taking a group perspective (auditors) is valuable since the acceptance of corruption by individuals, taken as a value orientation, might have potential consequences for society. For instance, policies targeted at reducing levels of corruption might be ineffective if the people have a high level of acceptance of corrupt behaviour. In addition, higher acceptance of corruption among professionals might facilitate engagement in corrupt behaviours, ultimately increasing business costs (Wu, 2009). These economic consequences might pose potential dangers to the country's economy if it becomes exported to other organisations. Nonetheless, to the best of our knowledge, no studies linked the perception and determinants of auditors toward corruption. Thus, there is still a considerable knowledge gap in this area of empirical research.

Chapter 4 covers many research gaps in the auditing field. First, while many previous research highlight the ethical conflict in the auditing context, EC has received little attention from the previous researcher. Moreover, our analysis of the first article shows that a considerable amount of literature focused on job-related outcomes such as turnover intention and job satisfaction (e.g., Cao et al. 2013; Wang and Yang 2016). However, little has encompassed the factors affecting EC and its related consequences on employee outcomes. Lastly, the firm ethical climate is considered the fundamental shared perception of organizational regular procedures and practices with a moral matter. This proposes a possible moderating effect of EtC on EC, including its antecedents and consequences;

nonetheless, as far as our knowledge goes, no previous studies have been addressed to introduce such a relation in public accounting organizations (Shafer et al., 2013).

Chapter 5 addresses the need to understand how auditors cope with the work pressures they face, which has been largely overlooked in previous research. While efforts have been made to explore the reasons for these pressures, there is still a gap in understanding how auditors can effectively interact with their work demands. The organizational context of the auditing profession is influenced by various factors that affect employees' attitudes and outcomes, yet research has not examined how auditors can cope with the unique demands and conflicts they face. The Job Demands-Resources (JD-R) theory offers a useful framework to examine the organizational factors that either foster or impede adverse work outcomes. It highlights that each occupation, including the auditing profession, possesses unique characteristics that result in specific job demands and conflicts. The JD-R model has been widely used in various fields to determine employees' well-being, work identity, and turnover intention. Therefore, this study aims to address the research gap in understanding how the JD-R model can be utilized to investigate how auditors can cope with ethical issues and work demands to generate conflict and contribute to the existing literature on this topic.

1.3. Research objectives

Based on the aforementioned research problems, the **chapter 2** aims to map the knowledge of preceding research, suggest new avenues for future works, and fill the literature gap by applying Bibliometric, Social Network and Content Analysis to analyse 114 articles published in accounting and top business ethics journals on the Web of Science database (WoS) from 1980–to 2021. We developed the next four articles based on the first article's recommendations regarding the literature gaps and novelties. First, the **chapter 3** offers a novel study of individual auditors' attitudes toward corrupt behaviours in an underexplored context (Palestine). This aim is adopted by analysing an original survey of Palestinian auditors using ordinal regression and the Mann-Whitney U Test.

In addition, for the third and fourth studies and responding to previous literature calls for using novel methodologies, we used structural equation modelling SEM for a survey sample of 105 professional auditors. Drawing on Role Theory, **chapter 4** aims to contribute to the previous literature gap in several ways, first by investigating possible factors affecting Ethical Conflict and the negative consequences of experiencing EC. Moreover, it also aims to investigate the moderating role of Ethical Climate and its relation with EC and job-related outcomes according to professional external auditors. Finally, by applying the JD-R framework, **chapter 5** primarily aims to investigate how job demands (Ethical conflict) and

resources (Ethical climate and empowerment) affect auditors' work outcomes (Turnover intention and Career fulfilment).

1.4. Thesis contributions

This thesis makes several significant contributions to the current auditing ethics literature. **Chapter 2** contributes to the current literature gaps in several ways. First, to the best of our knowledge, this is the first literature review study to map the knowledge and explore the auditing ethics literature. Indubitably, exploring the auditing ethics field was predominantly neglected by the earlier studies and has not yet been investigated by other researchers. Second, this study combined three methods (bibliometric, Social Network, and content analysis) to deeply review and understand the state of the arts of auditing ethics literature. Third, our study is expected to be helpful and valuable not only for academicians but also for legislators, policymakers, auditors, and other accounting professionals. For example, concerning ethical climate, our results could benefit auditing firms to promote a culture that encourages conduct and commitment to comply with ethical codes. In addition, our findings could assist legislators and policymakers in forming and amending the auditing profession's regulations and guidelines regarding ethics. Finally, dividing the previous auditing ethics literature into main scopes and summarising empirical work results provides fruitful insights and discussions for future research. It also presents the most influential articles, scholars, journals, countries, theories, data sources, and statistical methods in the field.

Chapter 3 contributes to the current literature by linking the perception and determinants of auditors toward corruption. Therefore, this study aims to fill the literature gap in several ways. First, it provides valuable information for targeted regulators and professional bodies who aim to promote against corruption (Gong and Ma, 2012; Peiffer and Aivarez, 2016). Secondly, there is a lack of research on the perceptions and determinants of auditors towards corruption in general and Palestine in particular, which creates a significant knowledge gap that this study aims to fill. Previous research on corruption has primarily focused on the perceptions of the general public, politicians, and bureaucrats (see, for example, Goutte et al., 2022; Bu et al., 2022; Krause and Méndez, 2009), and little attention has been given to auditors attitudes towards corruption (Jeppesen, 2019). Besides, Palestine is considered politically and economically volatile, and corruption has been identified as a significant concern for the Palestinian public and international organisations (AMAN, 2019). Therefore, conducting a study on corruption attitudes and perceptions among auditors in Palestine can provide valuable insights into the country's corrupt practices and assist policymakers in developing more effective anti-corruption strategies.

Additionally, auditing is considered one of the most critical professions in Palestine due to the country's high levels of foreign aid and investment (AMAN, 2019). Therefore, understanding auditors' attitudes and perceptions towards corruption can significantly impact the country's economic development and the effectiveness of anti-corruption measures. Overall, such reasons present a unique and vital context for studying corruption attitudes and perceptions among auditors, and the findings of this study can have practical implications for the country's policymakers, professional organisations, and other stakeholders.

Chapter 4 contributes to the previous literature gap in several ways, first by investigating possible factors affecting EC and the negative consequences of experiencing EC. Moreover, to the best of our knowledge, this is the first article that investigates the moderating role of EtC and its relation with EC and job-related outcomes according to professional external auditors. The findings of this study are valuable to policymakers and governing parties who seek to improve and expand more guidance concerning the Code of Ethics. Furthermore, it provides fruitful insight for auditing companies to manage better workplace inconsistencies and incongruities or what individuals might perceive as EC. In this vein, this study can help build a conceptual framework surrounding EC and provide prescriptive guidance about decreasing EC through organizational factors that enhance comprehension of work requirements through EtC. Therefore, this research provides valuable information that helps to enhance auditors' outcomes and hence auditing quality.

While the JD-R model has been widely validated across various professions, such as teachers, police officers, dentists, managers, and nurses (Van den Broeck et al., 2013; Bakker and Demerouti, 2014, 2018), auditors confront distinct challenges and pressures that set them apart from other professions. Specifically, auditors must meet public interest expectations, maintain professional standards, and preserve their independence in a constantly evolving business environment. By investigating the JD-R framework among auditors, our study uncovers unique insights into the challenges and demands these professionals face within a complex environment.

Hence, our study contributes significantly to the existing literature by applying the JD-R framework within the unique context of auditors in Palestine, occupation and geographical area that has not been previously explored in the JD-R literature (Galanakis and Tsitouri, 2019; Kwon and Kim, 2019). Furthermore, the context of Palestine introduces additional socio-political and economic factors that can influence auditors' job demands and resources distinctly compared to other settings. These findings enrich the understanding of the JD-R

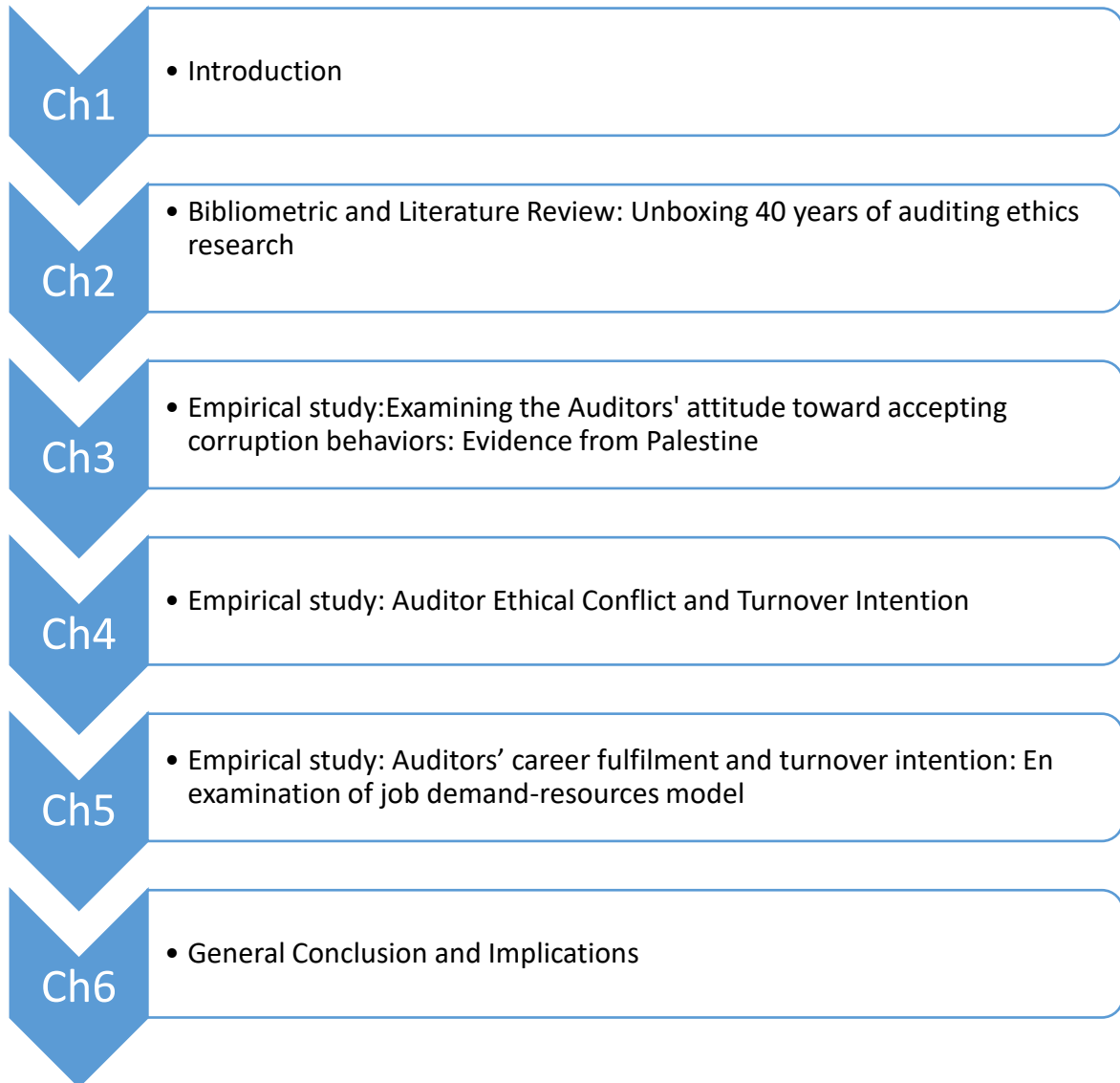
model and highlight the importance of context-specific factors in shaping job demands and resources for auditors.

Chapter 5 contributes to the existing literature in several ways. *First*, it contributes to the previous literature by developing and expanding the investigation on the auditor ethical conflict as demands in the auditing context. *Also*, our study highlights the critical effect of job resources in the auditing organization environment to mitigate adverse outcomes (turnover intention) of job demands (ethical conflict) and promote positive outcomes (career fulfilment). *Third*, it provides a solid conceptualization of the interaction between job demands and resource factors that affect turnover intention and career fulfilment in an auditing context. *Finally*, concerning the practical contribution, investigating factors that influence auditors' behaviours and work outcome is of great importance to the attainment of future performance of the profession. That research is especially relevant when the auditing profession is under intense scrutiny (see Johari et al., 2019; Imhoff, 2003). The study results could be helpful to auditing firms, policymakers, and governing parties. It provides valuable information for auditing firms that seek to attain high levels of ethics and professionalism; managers could draw some effective decisions regarding directing and enhancing the organizational climate.

1.5. Thesis structure

In addressing and outlining the research issues highlighted above, this thesis is structured as follows (see Figure 1); The **first** chapter, the introduction, presents the main thesis problems and summarises the four articles. The **second** is a bibliometric and literature review article regarding unboxing 40 years of auditing ethics research. In comparison, the third, fourth and fifth chapters are empirical articles. The **third** chapter covers the country level and fills the literature gaps by offering a novel study of individual auditors' attitudes toward different kinds of corrupt behaviours. In comparison, the **fourth and fifth** chapters focus on understanding the auditor's ethical behaviour in the professional environment. These chapters include an introduction, literature review and hypothesis development, research design, results and discussions, additional tests and conclusion. Finally, **chapter 6** summarises the main results of Chapters 2, 3,4 and 5 and discusses the general implications and contributions of the results.

Figure 1. Thesis Structure



2. Unboxing 40 Years of Auditing Ethics Research

This chapter published in:

Mardawi, Z., Seguí-Mas, E., & Tormo-Carbó, G. (2023). Wave after wave: Unboxing 40 Years of Auditing Ethics Research. *Meditari Accountancy Research*. DOI: 10.1108/MEDAR-05-2022-1698. (**ESCI, Q1**)

2.1. Introduction

Following the waves of high-profile financial scandals that surfaced from the 2002 and 2008 global crises, many audit failures were shown worldwide (Soltani, 2014). Such scandals damaged the accounting profession's reputation and public trust (AICPA, 2014; IFAC, 2014), highlighting the importance of the profession's ethical principles (Duska, 2005). Among other factors, a greater orientation toward the commercial goals of professional accountants has been considered one of the main causes of financial scandals (Espinosa-Pike and Barrainkua, 2019). Moreover, the new COVID-19 pandemic presents a new economic crisis that the world is grappling with (Albitar et al., 2020), and their turbulences can affect firms' financial performance and consequently lead to financial distresses (KPMG, 2020). At the time of crisis, auditors are admired and presented as ethical leaders who uphold the public interest since they have a wide-ranging role in society. Therefore, their skills and morals could bring constructive change through their work. Once again, inside another new global crisis, it seems reasonable to consider the lessons learned during the last decades to minimize economic damages and rapidly recover the auditing environment activity.

On the other hand, auditors are often involved with financial integrity situations; therefore, their ethical judgments are constantly challenged (Martin, 2007; Fiolleau and Kaplan, 2017). In the auditing ethics field, it is not easy to solve ethical violations in the business environment. Both ethical responsibilities between the auditors and the public and contractual responsibility between clients and auditors should meet when making an ethical judgment (Tarr and Mack, 2013). The Ethical Code is considered the primary professional guidance, which comprises detailed guidelines that address the critical requirement for ethical behaviour in the accounting profession. These ethical guidelines protect stakeholders' interests and assure the services' quality. This, in turn, helps to protect the profession's reputation (Brown et al., 2007). However, such codes were criticized for not being sufficient for individuals to act ethically. Moreover, financial crises affect ethical judgment, leading to an even more complicated process. The poor economic conditions, high levels of uncertainty, and broad dynamic changes in the business environment create a perfect condition for the opportunity, pressure, and rationalization to facilitate fraud (IFAC, 2020; ICAEW, 2021). While auditors argue against giving an unbiased opinion, they are subject to deal with various issues on behalf of their clients, which often include some confidential and sensitive information. Therefore, auditors must perform their job with expertise and a mix of integrity, honesty, and objectivity (Clayton & van Staden, 2015; Shafer & Simmons, 2011; Gendron et al., 2006).

Moreover, the firm ethical climate is considered the fundamental shared perception of organizational regular procedures and practices with a moral matter (Victor and Cullen, 1988). Therefore, it is argued that an organization's ethical climate could be an essential source of information for personnel to access what procedures are "right" or moral in the work environment (Martinov-Bennie and Pflugrath, 2009). Therefore, an ethical climate derives a considerable potential influence on employees' ethical decision processes (Shafer and Simmons, 2011).

Another critical factor affecting professional auditor decision-making is the auditor's ability to make fair and ethical judgements. Growing evidence suggests that moral reasoning affects both sensitivities to ethical issues and auditor decisions and judgments concerning work-related dilemmas (Tsui and Windsor, 2001). On the other hand, auditors' ethical reasoning of a particular dilemma is not only based on their opinion and judgment but also on other considerations, including peers' support, managers, and organizational authority (Tsui and Gul, 1996). In addition, employees' perception and attitudes affect their perception of ethical dilemmas that influence ethical decisions (Zheng and Li, 2010).

Many prior bibliometric and literature reviews have studied the accounting ethics field. Nevertheless, so far, the majority of research efforts have been devoted to exploring the accounting ethics field in general (see Bernardi, 2005; Bernardi and Bean, 2007; Uysal, 2010; Bampton and Cowton, 2013). Beyond that, comparatively few prior literature review studies have explored the specific field of accounting ethics. For instance, recently, Mardawi et al. (2022) and Poje and Groff (2022) conducted a bibliometric and content analysis of accounting ethics education literature. However, to our knowledge, no study focused on auditing ethics.

The field of auditing ethics is not new; our search criteria of literature reveal that this field's studies began in the 1980s. Consequently, each wave of financial crises highlights the importance of the sustainability of auditing ethics research to help the business recover. However, according to the discussion mentioned above, so far, there is an absence of extensive research efforts about the state of the arts of auditing ethics literature. Consequently, it is worth exploring what was ignored by ancestors and unboxing 40 years of efforts in auditing ethics and helping direct the new avenues in the field. Therefore, this study aims to map the knowledge of auditing ethics literature by combining bibliometric, Social Network, and content analysis techniques of 104 research papers published on the WoS database from 1980 to 2021.

The contribution to the knowledge of this review paper provides fruitful insights into the auditing ethics literature by offering several novel insights and presenting deep-rooted discussions for future research. **First**, to the best of our knowledge, this is the first literature review study to map the knowledge and explore the auditing ethics literature. Indubitably, exploring the auditing ethics field was predominantly neglected by the earlier studies and has not yet been investigated by other researchers. In addition to the interest of researchers, the ethics in auditing also attract great attention from legislators and regulators globally. **Second**, similar to the first contribution point, this study combined three methods (bibliometric, Social Network, and content analysis) to deeply review and understand the state of the arts of auditing ethics literature. **Third**, our study is expected to be useful and valuable not only for academicians but also for legislators, policymakers, auditors, and other accounting professionals. For example, concerning ethical climate, our results could benefit auditing firms to promote a culture that encourages conduct and commitment to comply with ethical codes. In addition, our findings could assist legislators and policymakers in forming and amending the auditing profession's regulations and guidelines regarding ethics. Fourth, it also offers new directions and novelties for future investigations by dividing the previous auditing ethics literature into main scopes and summarising empirical work results. Finally, it also presents the most influential articles, scholars, journals, countries, theories, data sources, and statistical methods in the field.

Keeping this in mind, this paper's primary goal is to answer some key questions such as (1) What is the trend, volume and evolution and patterns of the literature in the field?; (2) Which literature on auditing ethics has had a significant impact on the field?; (3) What are the main constructs that have been studied?; (4) What are the main research theories, methodologies and scopes used by the researchers?; (5) What are the possible future research avenues?

This study is structured as follows: First, the Introduction and study objectives. Second, the study's methodology and data collection method, while the third part provides an analysis of bibliometrics, social networks and content analysis. Fourth, a summary of results, future research recommendations, and the study's conclusions and limitations.

2.2. Methodology

2.2.1. Methods

This study adopts a structured literature review applying a hybrid method that combines bibliometric and content analysis techniques (Paul and Criado, 2020; Mustikarini and

Adhariyani, 2021). Content analysis is a research methodology utilized to make conclusions from raw data to present knowledge, novel insights, interpretation of facts and a partial guide to action (Mayring, 2000). Content analysis is a systematic and rule-guided method that can be quantitative or qualitative; it is used to study recorded data to make logic (Duriiau et al., 2007). Evaluating scientific research is critical to examining the efficiency of the publications. Bibliometric analysis is a useful research tool to describe the growth of literature in different science subjects using quantitative data where scalar techniques are commonly used. These techniques depend on direct counts (occurrences) of particular bibliographic objects (Acedo et al., 2006), present the essential features of several representatives (certain scholars, nations, fields, etc.) and research performance as well as its development and evolution over time (Garfield, 1979; Culnan et al., 1990; Uysal, 2010). It is deemed a new methodological lexicon for evaluating the literature in auditing and accounting fields (O'Leary, 2008; McKee, 2010; Uysal, 2010). A critical advantage of bibliometric analysis is its efficient and powerful quantitative method in assessing an ample number of studies. It directs the scholars to the most prominent studies, maps the research field with less subjective bias (Uysal, 2010), and offers more reliable and objective analyses. Given the exponential increase of scholarly articles, bibliometric analysis has substantially enhanced the quality of literature review studies. While it is considered a satisfying approach for scientific objectives, it only indicates a partial contribution to knowledge.

Furthermore, this study used Social Network Analysis (SNA). This method recognizes the social structure as a network connecting interrelated points of keywords, scholars, or research institutions to evaluate relationships and collaborations (Scott, 1991). Using SNA, scholars recognize the associations (co-occurrences) of particular objects, including counting the occasions where citations (co-citation), keywords (co-word), and authors (co-authorship) are stated jointly in publications in a specific research field (Lazega et al., 1995). This approach helps examine the existing framework of the networks among articles (Acedo et al., 2006).

The association between the investigations and other scholars' work is shown in citations. Hence, citation analysis analyses the connections between citations (Yue and Wilson, 2004). When two or more articles, scholars or journals are cited in other documents instantaneously, it is called co-citation (Acedo et al., 2006). The number of times co-citation reflects its strength.

Moreover, Kessler (1963) was the first to introduce bibliographic coupling (clustering method). It occurs when two documents use a reference as a pairing unity between them.

The strength of bibliographic coupling varies based on the number of references the two documents have in common (Egghe and Rousseau, 1990). To identify research areas developed in the field of auditing ethics, we use bibliographic coupling. This technique's advantage is decreasing subjectivity since qualitative data is analyzed quantitatively. Path science mapping will show the structure of field scopes and their development (Zupic & Čater, 2015).

Consequently, integrating bibliometric, SNA and content analysis techniques provided the best way to answer our research questions.

2.2.2. Data collection

Consistent with bibliometric and social networks analysis research (Gordon and Nazari, 2018; Hota et al., 2020; Dwekat et al., 2020a; 2021; Alberti et al., 2020; Mardawi et al., 2022), we based our search on the Web of Science (WoS) database, which consists of various citation indicators in it is the core collection. The first article in this search appeared in 1980. Therefore, we used all indicators from 1980 to 2021. WoS is the world's foremost scientific citation search and systematic knowledge database used in numerous academic articles throughout the previous eras (García-Lillo et al., 2017). Over the previous five decades, WoS has encompassed all the publications and related records from about 34,000 specialized journals, representing the essence of the global scientific sequential information for many research areas (Clarivate, 2020). Therefore, the journals incorporated in the WoS platform are identified as 'top journals' (García-Lillo et al., 2017; Omran et al., 2021; Dwekat et al., 2020b; 2022; Carmona et al., 2022).

With regards to many bibliometric and content analysis research (see, for example, Gordon and Nazari, 2018), we limit our search to only the top (SSCI) auditing, accounting, and business ethics journals (See table 1).

Table 1. Journals

Source Titles	records	% Of 104
JOURNAL OF BUSINESS ETHICS	72	63.158
ACCOUNTING ORGANIZATIONS AND SOCIETY	7	6.140
AUDITING A JOURNAL OF PRACTICE THEORY	6	5.263
ACCOUNTING AUDITING ACCOUNTABILITY JOURNAL	5	4.386
ACCOUNTING REVIEW	4	3.509
BUSINESS ETHICS QUARTERLY	4	3.509
CONTEMPORARY ACCOUNTING RESEARCH	4	3.509
MANAGERIAL AUDITING JOURNAL	2	1.754
ACCOUNTING AND FINANCE	2	1.754
JOURNAL OF ACCOUNTING AND PUBLIC POLICY	2	1.754
REVISTA DE CONTABILIDAD SPANISH ACCOUNTING REVIEW	2	1.754
ACCOUNTING AND BUSINESS RESEARCH	1	0.877
AUSTRALIAN ACCOUNTING REVIEW	1	0.877
BRITISH ACCOUNTING REVIEW	1	0.877
BUSINESS ETHICS A EUROPEAN REVIEW	1	0.877
TOTAL	114	100

Source: Edited by author

To ensure we include all the linked articles in the field of (Ethics and Auditing), we used a keyword consisting of Ethics and audit. The search criteria involved the combined presence of the words (Ethics AND Audit*) in one area or together in the title, abstract, and keywords. After that, we used some 'exclusion criteria' to adjust the results to the study's objective. Since the journal articles are considered the only confirmed knowledge as it has more restricted availability and variability in the peer review (Podsakoff et al., 2005), we, therefore, excluded items such as chapters, books, conference papers, and non-English articles. The outcome of this search provided 1064 articles. Second, as mentioned earlier, consistent with previous accounting and auditing reviews (Gordon and Nazari, 2018), we limit our search to the SSCI auditing, accounting, and top three business ethics journals. The results of this search generate 195 articles. Third, this process was followed by a screening process in which the researchers carefully read the titles and abstracts to check that all the documents matched our analysis goal. When the titles and abstracts provide unclear information for this evaluation, the complete text was analyzed. After this review, we found that 114 articles coincided with the introduced search criterion: the connection between auditing and ethics. The exclusion criteria were five: 1) we exclude the articles focused only on the business ethics topics such as moral reasoning and ethical decision of corporate managers (27 articles); 2) we also exclude the articles that focus on the corporate governance structure and the audit committee of the non-auditing firm (15 articles); 3) the

articles are focused on internal auditing (12 articles); 4) we exclude research papers examine the taxpayers perspective and tax laws (6 articles), and, 5) we eliminate the articles examine the corporate ethics performance and the corporate culture and climate (21 articles). We then applied Bibexcel software to make a bibliometric analysis and VOS-viewer to examine the social networks and our research's visualization instrument.

2.3. Results

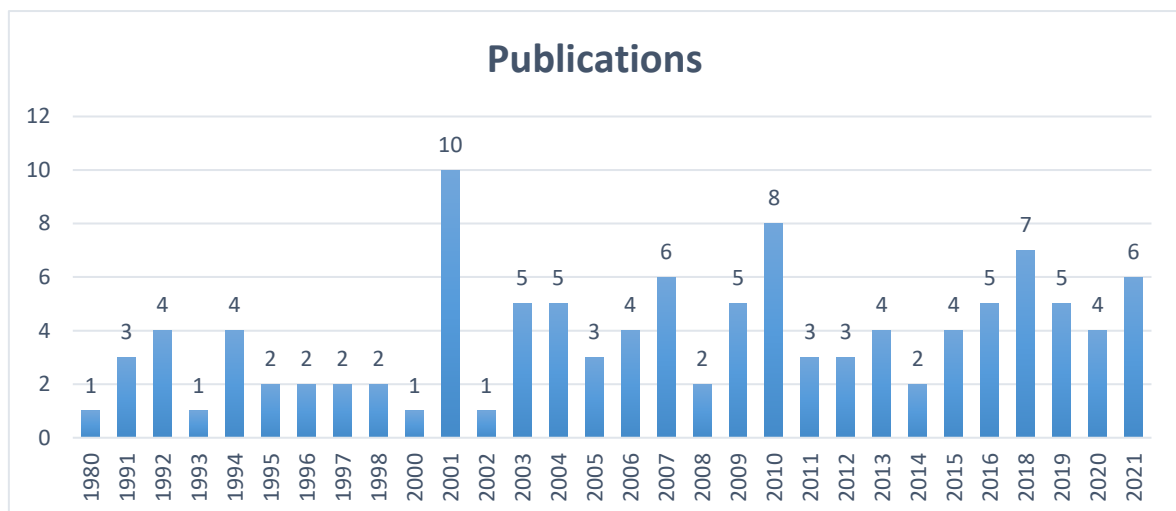
2.3.1. Production: Volume and Evolution

In order to review the structure of the literature in the field of auditing ethics, we develop a descriptive analysis by counting the years of publication and contributing scholars, nations, and Journals.

Distribution Pattern of the Literature

We here provide the evolution of the publications from 1980 to 2021.

Figure 2 Publication trend



Source: Edited by author

The period in this field is relatively wide (1980-2021); generally, there is no clear trend for the publications, and there is a fluctuation during the period. However, we could tie the information flow to some financial events; for example, the Enron case happened in 2001; thus, we could notice that the number of articles started in that period. Also, with the fall of capital markets that happened in 2008, a few years later, the flow of research increased (five articles in 2009 and eight in 2010). On the other hand, only 19% (22 of 114) of articles were published in the first 20 years (1980 and 2000); the most important research phase

can be considered after 2000. Figure 3 can also be divided into two periods: the preliminary period from 1980 to 2000 and the second is the growth period from 2001 to 2021. This reflects that the interest in the link between ethics and auditing increases with an increasing number of published research.

Countries

Nearly 88 % of the scholarly in the field of Auditing ethics are studied in developed nations. Most of the articles are concentrated mainly in the USA, followed by Canada and Australia (see Table 2), indicating this topic's significance and impact. On the other hand, research in underdeveloped countries is still low (12% of our sampled articles). Moreover, we can also notice the primary role of Common Law countries (e.g., USA, UK, Australia, and Canada), mainly the USA, in this field; this result is consistent with previous accounting and business ethics research (McLoed et al ., 2016; Bampton and Cowton, 2013), this could be explained by the Enron- Arthur Andersen and World Com scandals which happened in the US, that put the reputation of the profession into question, leading the American Congress to form the Sarbanes Oxley 2002, that called for serious actions regarding the Code of professional conduct, such as taking into consideration teaching the ethics of accounting and calls for the research in the field of auditing ethics and accounting ethics in order to mitigate further scandals in the future.

It is worth mentioning that few studies in our sampled articles (7 of 114) have introduced a comparison between different groups according to their cultures, region, and country. For instance, Clayton and van Staden (2015) use a sample of Australian and New Zealand professional accountants to investigate the impact of social influence pressure on ethical decision-making. Other scholars focus on USA and Ireland auditors to link perceived ethical intensity and audit quality (Sweeney et al., 2013) and to examine the impact of the company's perceived ethical culture and demographic variables on auditors' ethical evaluation and intention to take decisions (Sweeney et al., 2010). In developing countries, Karacaer et al. (2009) conducted a comparison study to examine the impact of auditors' individual values on their ethical decisions using Turkish and Pakistani professional auditors' samples. Fleming et al. (2010) explore the moral reasoning differences between Chinese and US auditing students and auditors. Similarly, Thorne et al. (2003) compare the moral reasoning of US and Canadian auditors. Finally, Tsui and Windsor (2001) applied CMD theory and Hofstede's culture theory to analyze the impact of cultural differences linked with variations in ethical reasoning.

Table 2. Most Productive Country

Rank	Country	Developed/Developing	Common/Civil law	No
1	USA	Developed	Common	60
2	CANADA	Developed	Common	21
3	AUSTRALIA	Developed	Common	14
4	CHINA	Developing	Civil	7
5	UK	Developed	Common	7
6	SPAIN	Developing	Civil	7

Source: Edited by author

Table 3. The rank of the most cited articles

Rank	Title	Authors	Journal	Publication Year	Total Citations	Average per Year
1	“The effect of organizational culture and ethical orientation on accountants' ethical judgments”	Douglas, Davidson, and Schwartz	JBE	2001	175	7.95
2	“Auditor Independence in a Private Firm and Low Litigation Risk Setting”	Hope, Ole-Kristian, and John Christian	TAR	2010	111	8.54
3	“The Impact of Perceived Ethical Culture of the Firm and Demographic Variables on Auditors' Ethical Evaluation and Intention to Act Decisions”	Sweeney Arnold and Pierce	JBE	2010	107	8.23
4	“The Ethics of Managing Earnings – An Empirical-Investigation”	Merchant and Rockness	JAPP	1994	101	3
5	“Some cross-cultural evidence on ethical reasoning”	Tsui and Windsor	JBE	2001	95	4.32
6	“An Examination of the Layers of Workplace Influences in Ethical Judgments: Whistleblowing Likelihood and Perseverance in Public Accounting”	Taylor and Curtis	JBE	2010	87	6.69
7	“A Synthesis of Fraud-Related Research”	Trompeter, Carpenter, Tina, Naman, Keith, and Richard.	AJPT	2013	81	8.1
8	“A Model of Auditors Ethical Decision-Process”	Lampe and Finn	AJPT	1992	78	2.52
9	“An examination of auditors' reporting intentions when another auditor is offered client employment”	Kaplan and Whitecotton	AJPT	2001	77	3.5
10	“Influencing ethical development: Exposing students to the AICPA Code of Conduct”	Green and Weber	JBE	1997	70	2.69
Total of 114 publications					3234	1.84

Source: Edited by author

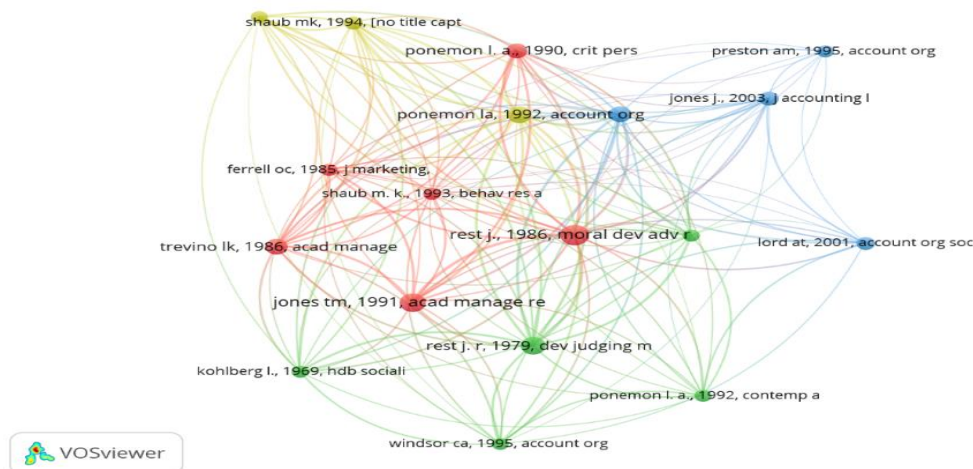
2.3.2 Impact

Table (3) grades the top-cited articles. "The effect of organizational culture and ethical orientation on accountants' ethical judgments" by Douglas et al. (2001), which is published in the Journal of Business Ethics, is the top-cited article (175 times). Its average number of citations per year is 7.95. The overwhelming majority of our sampled articles (112 of 114) are cited at least once, as well as almost 73% (83 of 114) articles are cited more than ten times. It is worth noting that the majority of cited articles are from the Journal of Business Ethics (JBE), The Accounting Review (TAR), Journal of Accounting and Public Policy (JAPP), and Auditing-A **Topics**

Co-citation

Figure 3 identifies four major groups of cited articles in the literature. Most of the clusters are focused on cognitive moral development theory. First, the green cluster is developed by five critical articles cited repeatedly in our sample (Kohlberg, 1969; Rest, 1979; Ponemon, 1992; Windsor and Ashkanasy, 1995). These works focused on cognitive moral development (CMD) theory and the development of Defining Issue Test (DIT) to examine auditors' moral reasoning. Second, the red group comprises six articles on ethical decision-making in organizations, usually cited jointly (Trevino, 1986; Rest, 1986; Jones, 1991; Ponemon and Gabhart, 1990; Shaub et al., 1993). Third, the blue group includes four scholarly articles on auditors' ethical reasoning and commitment (Ponemon, 1992; Preston et al., 2001; Jones et al., 2003). Finally, the yellow cluster is focused on the moral reasoning of auditing students and auditors (Ponemon, 1992; Shuab, 1994).

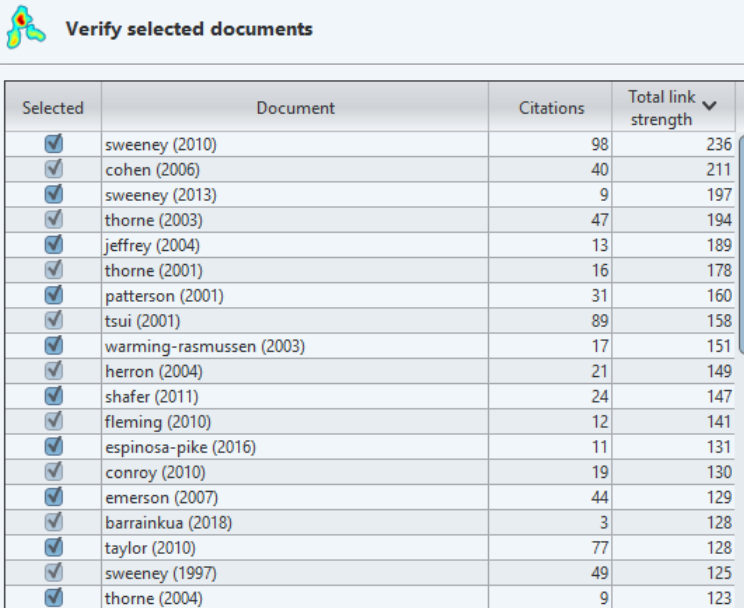
Figure 3. Co-citation (Minimum of 10)



Source: Edited by author

Bibliographic coupling

Figure 4. Bibliographic coupling



Selected	Document	Citations	Total link strength
<input checked="" type="checkbox"/>	sweeney (2010)	98	236
<input checked="" type="checkbox"/>	cohen (2006)	40	211
<input checked="" type="checkbox"/>	sweeney (2013)	9	197
<input checked="" type="checkbox"/>	thorne (2003)	47	194
<input checked="" type="checkbox"/>	jeffrey (2004)	13	189
<input checked="" type="checkbox"/>	thorne (2001)	16	178
<input checked="" type="checkbox"/>	patterson (2001)	31	160
<input checked="" type="checkbox"/>	tsui (2001)	89	158
<input checked="" type="checkbox"/>	warming-rasmussen (2003)	17	151
<input checked="" type="checkbox"/>	herron (2004)	21	149
<input checked="" type="checkbox"/>	shafer (2011)	24	147
<input checked="" type="checkbox"/>	fleming (2010)	12	141
<input checked="" type="checkbox"/>	espinosa-pike (2016)	11	131
<input checked="" type="checkbox"/>	conroy (2010)	19	130
<input checked="" type="checkbox"/>	emerson (2007)	44	129
<input checked="" type="checkbox"/>	barrainkua (2018)	3	128
<input checked="" type="checkbox"/>	taylor (2010)	77	128
<input checked="" type="checkbox"/>	sweeney (1997)	49	125
<input checked="" type="checkbox"/>	thorne (2004)	9	123

Source: Edited by author

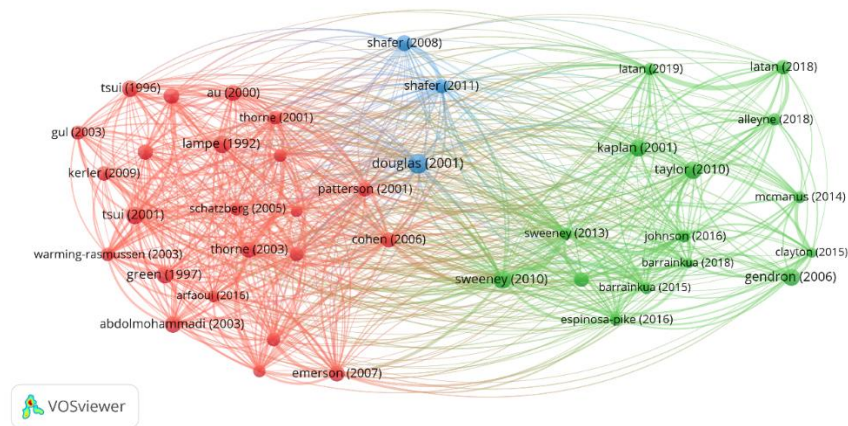
We examined the network of articles referenced to understand better the academic background of the 114 articles in our sample. We explored the network of articles referenced, showing that the greatest set of related papers contained 42 articles (i.e., 36.84% of the sampled articles). Figure 4 represents the articles with the top link strength of bibliographic coupling.

Figure 4 indicates that the four investigations with the highest bibliographic coupling indices are:

- Sweeney, B., Arnold, D., & Pierce, B. (2010). The Impact of Perceived Ethical Culture of the Firm and Demographic Variables on Auditors' Ethical Evaluation and Intention to Act Decisions. *Journal of Business Ethics*, 93(4), 531-551.
- Cohen, J.R., & Bennie, N.M. (2006). The applicability of a contingent factors model to accounting ethics research. *Journal of Business Ethics*, 68(1), 1-18.
- Sweeney, B., Pierce, B., & Arnold, D.F. (2013). The impact of perceived ethical intensity on audit-quality-threatening behaviours. *Accounting and Business Research*, 43(2), 112-137.
- Thorne, L., Massey, D.W., & Magnan, M. (2003). Institutional context and auditors' moral reasoning: A Canada-US comparison. *Journal of Business Ethics*, 43(4), 305-321.

To understand the complete view of the Bibliographic coupling analysis of articles, Figure 5 represents a cluster analysis and network visualization. The figure reveals three main clusters of articles frequently cited jointly: 1) auditor moral reasoning, 2) auditor ethical judgment, and 3) firm ethical climate.

Figure 5. Bibliographic coupling (Minimum of 20)



Source: Edited by author

The green cluster (auditor ethical judgment) includes 15 articles (see Figure 5); most of these articles are focused on the factors (individual) and determinants of auditor ethical judgment. For instance, as shown in figure 5, Sweeney et al. (2010) have the biggest link, examining the impact of ethical culture and demographic variables on auditor ethical judgment. Sweeney et al. (2013) is another study on the green cluster. They investigate the mediating impact of perceived ethical intensity in the association between an audit firm ethical climate and the auditors' ethical judgment.

The red cluster (auditor moral reasoning) is the biggest, consisting of 23 articles—most publications on this cluster link auditor moral reasoning with auditor decision-making, education, and cultural differences. For example, Cohen and Bennie (2006) and Thorne et al. (2003) lead this cluster and examine Jones contingent factors model and the auditor's moral reasoning in an institutional context.

Finally, the blue cluster (firm ethical climate) is the smallest, including only three articles. Shafer and Simmons (2011) lead this cluster, and they analyze the effect of firm ethical culture on the ethical decisions of Chinese tax practitioners. Shafer (2008) study the ethical climate of Chinese auditing firms. In comparison, Douglas et al. (2001) link a firm ethical environment with the auditor's ethical judgment.

Overall, the cluster analysis indicates that most academics in this field examined the auditors' moral reasoning and ethical decision-making.

We examined the network of articles referenced to understand better the academic background of the 114 articles in our sample. Figures 3 and 4 show a network visualization and jointly reveal the three main clusters of frequently cited articles.

Keywords Analysis

Table (4) shows the most repeated keywords with four times or more on auditing and ethics. Moral reasoning is the most studied keyword in the field, with ten times and whistleblowing, auditor independence, and organizational ethical culture nine times. We highlighted the keywords related to our search (Auditing 19 times, ethics with 16 and Auditors/Public accountant 13 times). These keywords also reflect the main areas studied and discussed by scholars.

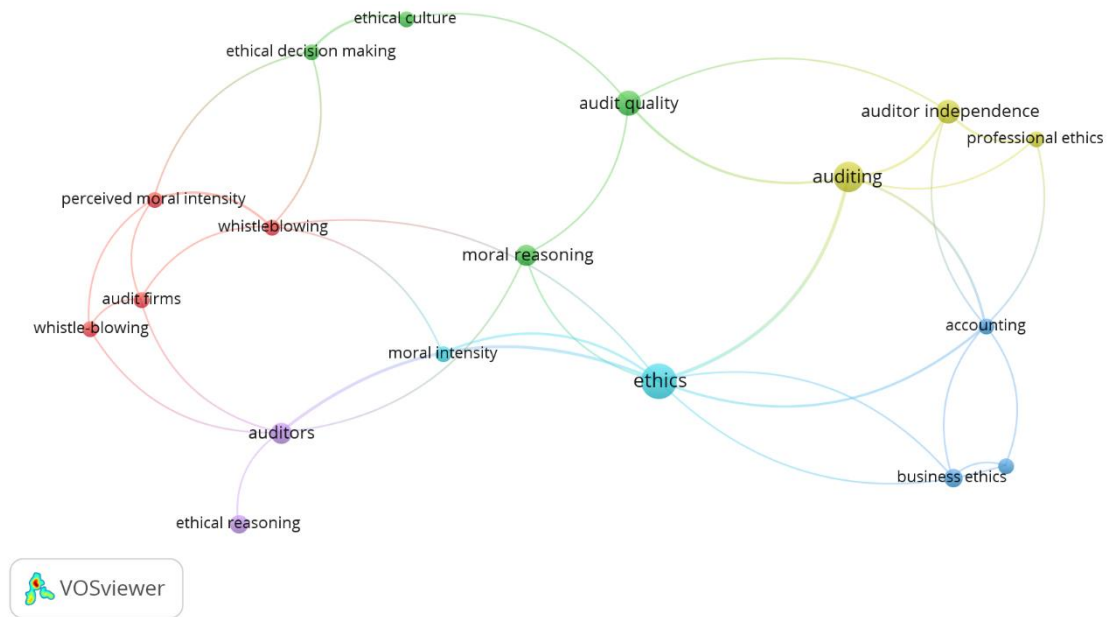
Table 4. Keywords Frequency

Auditing	19
Ethics	16
Auditors/Public accountant	13
Moral reasoning	10
Whistleblowing	9
Auditor Independence	9
Organizational Ethical Culture	9
Code of Professional Conduct	8
Audit Quality	8
Moral Intensity	8
Audit Judgment	7
Audit Firms	5
Business Ethics	5
Ethical Decision Making	5
Public Interest	4
Fraud	4
Cognitive moral development theory	4

Source: Edited by author

Figure 6 shows keyword co-occurrence; each ball symbolizes a keyword, where the volume of each ball is related to the co-occurrence frequencies of keywords. The figure indicates a strong co-occurrence, meaning they are the essence keywords in the audit and ethics literature.

Figure 6. Keywords Co-Occurrence



Source: Edited by author

2.3.3. Content Analysis

Major theoretical lenses

Table 5. Top Theories used

Cognitive moral development theory	30
Stakeholder Theory	6
Virtue ethics Theory	4
Theory of planned behaviour	4
Organizational support theory	3
Agency Theory	3
Social Exchange Theory	3
Social Norm Theory	2

Source: Edited by author

Many theories have been contributed to the literature on the link between auditing and ethics. Table 5 shows the most used theories in the field. Among our sample (75 of 114), articles have used theories as a base for discussion, while 39 articles did not use any. Accounting and auditing ethics are considered emerging fields. Therefore, most of the studies in this area are either survey or exploratory. As shown in table 5, the most used theory is the Cognitive Moral Development theory (CMD) developed by Kohlberg (1969), which has been used in 30 articles. This could be related to the topics in this field of business ethics. The keywords' analysis provides an exclusive result that researchers in this field

focused mainly on auditors' ethical decisions and moral development; therefore, this theory is the most suitable. Moreover, when there is a decision or judgment to take, all aspects of accounting are always surrounded by rules and regulations. Therefore, Kohlberg's approach to ethics concerning CMD could be the most probable. This result is similar to (Uysal, 2010), who replied that most studies in business ethics literature used Kohlberg's CMD.

Among the used theories, stakeholder theory is used by six articles (Bernardi and LaCross, 2010; Rodgers et al., 2009; McNamee and Fleming, 2007; Satava et al., 2006; Garcia-Marza, 2005; Dillard and Yuthas, 2002), noting that all these articles are non-empirical. The use of such theory is not strange in the field of auditing ethics as it represents the core argument for the common objectives of auditing to maintain their responsibilities and obligations and to achieve the highest degrees of performance, complying with professional ethical codes to serve to stakeholders' interest and to preserve the reputation of the auditing profession (Bayou et al., 2011). However, other theories were little used, including stakeholder theory, virtue ethics theory, and theory of planned behaviour.

Data sources

Table 6. Data Collection Methods

Survey	71
Web site or reports Content Analysis	6
Different Databases	5
Interview	5

Source: Edited by author

Table 6 shows the data sources used by our sampled articles. In the empirical accounting ethics research, most researchers used a questionnaire to collect data, while a few used personal interviews (Bampton and Cowton, 2013). Consistent with previous studies, the overwhelming majority (71 of 83) of empirical studies used surveys in our study. On the other hand, other scholars combine surveys and interviews (i.e., Schultz and Hooks, 1998; Hussey and Lan, 2001; Buchheit et al., 2003; Arfaoui et al., 2016; Hazgui and Brivot, 2022). The logical explanation for using such data collection methods is that surveys are quite inexpensive, fast and easy to administer.

Furthermore, analyzing the data could be considered relatively simple compared to examining data gathered from a personal interview. Besides, most surveys depend on close-ended queries, which is similar to the business ethics literature and certainly is a

traditional method in surveys created for self-completion (Bryman and Bell, 2003). In addition, this method is suitable for specific kinds of theory testing because various possible responses are well-defined, such as in the case of CMD theory. However, it is less suitable for exploratory because of the complexity, relative immaturity, and sensitivity of some of the topics engaged (Bampton and Cowton, 2013).

Study Type and Statistical Methods

Table 7 shows that the topic research life cycle seems moderate because almost all works are empirical (74%). Table 8 shows the frequency of the most statistical methods used in the sampled articles in audit and ethics. Most of the sampled articles used Analysis of Variance (ANOVA) and Analysis of Covariance (ANCOVA) with a frequency of 31, while 26 articles used multiple regression analysis, and ten articles used logistic regression (Blay et al., 2019; Espinosa-Pike, and Barrainkua, 2016; Bernardi and LaCross, 2010; Hope and Langli, 2010; Citron and Toffler, 2001) and factor analysis. However, few scholarly articles used SEM (Knechel and Mintchek, 2021; Prajogo et al., 2021; Dalton et al., 2014; Sweeney et al., 2013; DeZoort et al., 2012; Patterson, 2001), PLS-PM (Latan et al., 2019b; McManus and Subramaniam, 2014; Guiral et al., 2010).

Table 7. Study Type

Non-Empirical	30	26%
Empirical	84	74%
Total	114	100%

Source: Edited by author

Table 8. Statistical Methods

ANOVA and ANCOVA	31
Multiple Regression Analysis	26
SEM	11
Logistic Regression	10
Factor Analysis	6
Descriptive	5
T-test	2
Path Analysis	2

Source: Edited by author

Scope analysis

The purpose of our study is to investigate this research field and to map the literature knowledge. To meet this purpose, we divided the sampled articles into empirical and non-empirical studies. Then we classified the empirical studies into main scopes taking into

consideration the results of the bibliographic coupling. Table 9 below shows the main categories in auditing ethics regarding the empirical articles in our sampled articles (84).

Table 9. Auditing ethics topics

Rank	Topic	Number of articles
1	Auditor ethical decision making	44
2	Auditor moral reasoning	11
3	Auditor independence	7
4	Fraud	6
5	Auditing firm ethical environment	5
6	Audit Quality	4
7	Code of professional Conduct	3
8	Underreporting of time	2
9	Other	2
Total		84

Source: Edited by author

• ***auditor's ethical decision making***

The nature of the auditing profession depends on the choice to make a decision that significantly impacts other related parties related to a particular ethical issue (Sweeney et al., 2010; Waldron and Fisher, 2017). As a result, auditors usually face the pressure of conflict of interest and must maintain their independence while performing their job (Gendron et al., 2006). This will continue, particularly because of the fees received from the client and especially when the auditor's opinion does not meet the client's expectations (Schatzberg et al., 2005).

We follow the review by Lehnert et al. (2015) to classify the auditor's ethical decision-making studies. We depend on Rest's (1986) ethical decision-making model as a comprehensive guiding structure for this review because it captures the four-key phase of ethical decision-making. Rest (1986) proposed that a primary framework for ethical decision-making classifies ethical decision-making as a process according to four steps: awareness, judgment, intention and behaviour. Ethical awareness is identifying an ethical action in a situation, while ethical judgment judges whether the decision or action is moral; the intention is making a purpose of ethical action, and ethical behaviour is engaging in ethical actions. Table 10 shows the auditor's ethical decision-making studies classification based on the Rest model. It is worth mentioning that most of the studies on this topic focus on auditor ethical judgment (24 of 44), while relatively few studies concentrate on the other three

phases of the Rest model (i.e., awareness, seven articles; intention, seven articles; and behaviour, five articles).

Auditor's ethical decision-making is a part of the psychological issue called behaviour decision, which mainly focuses on small groups' and individual's judgments and decisions in order to understand how judgments are made, how to improve, and what are the reasons behind these judgments (Douglas et al., 2001). It is suggested that many factors could affect auditors' ethical decision-making. Previous research has covered the ethical decision processes of professional auditors in practice. The general findings of these studies confirmed that an auditor's ethical decision-making is a complex process affected by several external and internal factors. Our study divided the factors affecting auditor ethical decision-making into three groups: Individual, organisation, and moral intensity. According to Table 10, most studies (26 of 44) examine the impact of individual factors (CMD, age, gender, education, experience. Etc) on auditor ethical decision-making. In comparison, 13 articles examine the influence of organizational factors (i.e., ethical climate, organizational culture, auditing firm code of ethics) on auditor decision-making. However, only three studies investigate the impact of auditor moral intensity on ethical decision-making (judgment).

In the following subsections, we will discuss the impact of individual factors, organizational factors and moral intensity on the auditor's ethical decision-making.

Individual factors

One of the most linked topics with auditor ethical decision-making is Cognitive moral development (CMD). CMD studies relate to the ability of individuals to engage in higher levels of moral reasoning. In our study, nine articles examine the association between CMD and auditor ethical decision-making (Kerler & Killough, 2009; Schatzberg et al., 2005; Herron & Gilbertson, 2004; Jeffrey et al., 2004; Warming-Rasmussen & Windsor, 2003; Gul et al., 2003; Au & Wong, 2000; Sweeney & Roberts, 1997; Lampe & Finn, 1992). Six articles relate to ethical judgment, followed by behaviour (2) and awareness (1). However, no study in our sample examines the association between CMD and ethical intention. Most of these studies conclude that a higher level of moral reasoning significantly affects ethical decisions. In addition, some previous studies conclude that auditors' moral reasoning could affect auditors' tendency toward providing independent and fair judgements (Lampe & Finn, 1992; Warming-Rasmussen & Windsor, 2003; Gul et al., 2003). Therefore, auditors' level of moral reasoning could significantly influence their professional duties and responsibility performance. Growing evidence suggests that moral development affects both sensitivity

to ethical issues and auditor judgments concerning work-related dilemmas (Jeffrey et al., 2004).

Several studies (Carrera & Van Der Kolk, 2021; Adeel et al., 2021; Espinosa-Pike, & Barrainkua, 2016; Dalton et al., 2014; Karacaer et al., 2009; Curtis, 2006; Karcher, 1996; Merchant & Rockness, 1994) examine the impact of personal auditor values (i.e., age, gender, and experience) on auditor decision making. Gender on of the most discussed topic in the field. According to Lehnert et al. (2015), the most widespread impact noticed is that women were more moral than men. More recently, Carrera and Van Der Kolk (2021) indicate that woman auditors have greater moral awareness than their man counterparts. Besides, in most studies about gender differences, females are more ethically sensitive than males. Dalton et al. (2014) examine the antecedents and consequences of perceived gender discrimination in the audit profession. Other studies (Karcher, 1996) indicate a positive association between age and auditor ethical decision-making; they argue that older people are more ethical than younger people. Concerning work experience, Espinosa-Pike and Barrainkua (2016) found a positive and significant link between work experience and auditor ethical judgment. A recent study by Carrera and Van Der Kolk (2021) found that more experienced auditors show higher levels of moral awareness. Other studies (i.e., Tsui & Gul, 1996) link the Locus of control and ethical decision-making (behaviour). The locus of control reflects how individuals maintain and address their ability to enact change within their domain or experiences. Barrainkua and Espinosa-Pike (2018) conclude that auditors possess higher ethical judgment than students, while students commit to independence enforcement and public interest and are substantially greater than auditors.

Adeel et al. (2021) examine the association between Islamic Religiosity and Auditors' Judgements. They reveal that auditors with high Islamic Worldview scores prefer exercising more judgement.

On the other hand, Karacaer et al. (2009) conducted a comparison study to examine the impact of auditors' individual values on their ethical decisions using Turkish and Pakistani professional auditors' samples. They found significant variations between the instrumental and terminal values of the auditors; they concluded that moral intensity perceptions affected behavioural intentions and ethical judgments. Blay et al. (2019) conclude that auditor misreporting decreases when the investor is another participant in the experiment rather than computer simulated and when the auditor is required to sign off on the audit. They also found that the social norm sensitivity measures are linked to the ethical judgment that auditor misreporting is immoral. Using SEM, Latan et al. (2018) indicate that all individual-

level antecedents affect the auditors' whistleblowing intentions; besides, they reveal that auditing team norms, perceived organizational support, and moral intensity can moderately enhance the connection between the whistleblowing intentions and the individual-level antecedents. More recently, Latan et al. (2019a) reveal a significant link between the triangle elements and the whistleblowing intention. They found that financial incentives are the auditors' most critical factor affecting the whistleblowing intention in Indonesia.

Organizational factors

Organizational factors are those elements of the company and the corporate environment that can affect moral behaviour. According to Lehnert et al. (2015), organizational factors often relate to the regulations, rules, and implied norms within the corporate environment comprising ethical culture, subjective norms, rewards and sanctions, organizational culture, codes of ethics, organizational size, policies/procedures and competitiveness. Using an ethical code in the business environment may mitigate the decision-making process. However, it could not limit the ethical violations (Green and Weber, 1997). The ethical climate is defined as the fundamental shared perception of organizational regular practices and procedures with ethical content (Victor and Cullen 1988). Therefore, it is argued that an organization's ethical climate could be an essential source of information for employees to assess what actions are "right" or ethical in the work context (Martinov-Bennie & Pflugrath, 2009). Therefore, an ethical climate significantly influences employees' ethical decision processes (Shafer and Simmons, 2011). Thus, it is argued that the most critical research questions regarding the ethical climate focus on the influence of such climates on ethical behaviour (Victor and Cullen 1987). In our sampled articles, 13 investigate the effect of organizational factors on the auditor's ethical decision-making. Seven articles relate to ethical judgment, followed by awareness (3) and intention (2). In contrast, only one study in our sample examines the association between organizational factors and ethical behaviour.

The ethical climate is considered to be composed of some factors. Accounting research has analyzed these factors individually and in various combinations. Several factors are personal, which differ on the individual decision-makers. Frequently, these factors would interact to adjust the results. Different measurements were used to identify auditing firms' ethical decision-making and climate.

Moreover, most of the articles examine the effect of pressure (Johnson et al., 2016; Clayton and van Staden, 2015; Sweeney et al., 2010;), perceived organizational culture (Sweeney et al., 2013), and type of CPA firm on auditor's ethical judgment (Shafer and Simmons,

2011; Sweeney et al., 2010; Martinov-Bennie and Pflugrath, 2009; Shafer,2008). For example, Kaplan and Whitecotton (2001) reveal that individual reporting costs negatively affect the auditors' reporting intentions, while the personal responsibility for reporting is associated positively with the auditors reporting intentions. More recently, Commerford et al. (2019) examined how auditors react to real-earning management and how they deal with the intrinsic uncertainty related to real-earning management. They found that the auditors react to real earning management by reducing management tone assessments, being less likely to keep the client, and being more likely to consider the concern with the audit committee.

On the other hand, three investigations indicate that moral intensity mediates the relationship between a firm ethical environment and an auditor's ethical decision-making (Sweeney et al., 2013; Taylor and Curtis, 2010; Douglas et al., 2001). The mixed results of the studies indicate that the ethical climate with all factors significantly affects the auditor's ethical judgement. Therefore, the top management in auditing firms could make an effort to improve and sustain supportive or positive cultures in their firms.

On the other hand, in our sampled article, some studies examine the determinants and factors related to the firm ethical environment. For example, Beneish and Chatov (1993) and Bernardi and LaCross (2010) studied the auditing firm's code of conduct. Besides, McManus and Subramaniam (2014) investigate the impact of organizational and professional commitment of early career accountants on auditing firms' ethical environment. Bobek et al. (2015) studied the influence of roles and organizational fit on auditors' perceptions of their firms' ethical environment. Finally, Garcia-Falieres and Herrbach (2015) investigate the connections between auditors' professional identification, organizational identification, and emotions at work.

Moral intensity

Moral intensity is another somewhat new concept in the auditor ethical decision-making literature. Only three studies in our sampled articles (Sweeney et al., 2013; Coram et al., 2008; Cohen and Bennie, 2006) link moral intensity with auditor ethical judgment. However, no study links moral intensity with other decision-making variables (Intention, awareness, behaviour). However, Cohen and Bennie (2006) indicate that all moral intensity factors are significantly related to the four phases of ethical decision-making.

• Auditors' Moral reasoning

Moral reasoning is a well-recognized psychological concept that refers to the set of cognitive skills that a person uses to determine moral dilemmas with four chronological components of the moral reasoning process: sensitivity in recognizing the presence of a moral question, ethical evaluation of the situation, intention to act morally regarding that situation and finally the actual ethical behaviour (Tsui and Windsor, 2001; Abdolmohammadi et al., 2003). As shown in table 12, 11 articles discuss auditors' moral reasoning level. It is worth mentioning that there are variances between the models built to investigate this scope, probably because of the lack of a uniform theoretical base. However, the most used theoretical base is Kohlberg's theory, with various adjustments. Also, depending on the CMD theory, all articles use the DIT to measure moral reasoning.

The ethical reasoning of auditors of a particular dilemma is not only based on their opinion and judgement but also on other considerations, including peers' support, managers and organizational authority (Tsui and Gul, 1996). In addition, the perception and attitudes of employees affect their perception of ethical dilemmas, which influence ethical decisions (Thorne et al., 2003; Zheng & Li. 2010). Previous evidence advocates those accountants and auditors in different nations may have diverse ethical awareness and standards (Karacaer et al., 2009). Thorne et al. (2003) suggest that the national institutional framework found in the United States, which has a stronger regulatory and more litigious nature, seems to persuade auditors better to deliberate corresponding to what they recognize is "the ideal" judgment contrasted to the Canadian framework. Thorne et al. (2004) presented some significant implications for realizing the social influence process affecting auditors' moral reasoning. Their results suggest that prescriptive discussion of an ethical dilemma inspires auditors to make every effort to find the best solution to a moral dilemma if represented by the majority view. On the other hand, Thorne and Hartwick (2001) emphasize the importance of the type of discussion between auditors for forecasting and explaining auditors' moral reasoning; the results found that auditors have higher moral reasoning scores after rigid discussion with peers and poorer moral reasoning scores after deliberative discussion with peers.

It is worth noting that all the studies in this area are conducted between 1995-2016, which may indicate that the interest in this research area has dropped in the last five years. Moreover, most of the articles in this scope focus on the impact of auditors/student's individual factors on the level of moral reasoning (Arfaoui et al., 2016; Fleming et al., 2010; Conroy et al., 2010; Thorne et al., 2004; Abdolmohammadi et al., 2003; Allen and Ng, 2001; Thorne and Hartwick, 2001; Green and Weber, 1997; Ponemon,1995). Most focus on demographics such as age, gender, education, experience and position. On the other hand,

few studies examine the influence of group discussion (Thorne & Hartwick, 2001; Thorne et al., 2004) and ethics course intervention (Green & Weber, 1997; Arfaoui et al., 2016) on the level of moral reasoning. In comparison, only two studies examine the impact of organizational factors on the auditor's moral reasoning (Thorne et al., 2003; Tsui & Windsor, 2001).

• ***Other auditing ethics-related literature.***

To summarise the scope analysis results, auditing ethics is an emerging field; the most discussed topics are the auditor's ethical decision-making and moral reasoning. On the other hand, a wide variety of scopes and factors are evolving in the literature, whereas future research may consider developing such areas. Among these topics, the whistleblowing intention is one of the most recent topics discussed among our sampled articles (Latan, Jabbour, and Jabbour, 2019a; Latan, Jabbour and Jabbour, 2019b; Latan, Ringle and Jabbour, 2018; Alleyne, Hudaib and Haniffa, 2018; Alleyne et al., 2017; Soni et al., 2015). In addition, other scholars examine ethical issues affecting audit quality (Blay et al., 2019; Lai, Sasmita, Gul, Foo and Hutchinson, 2018). Besides, Sakawa and Watanabel (2021), Knechel and Mintchik (2021), Verwey and Asare (2022), Chen, Kelly, and Salterio (2013), Schultz and Hooks (1998), and Matsumura and Tucker (1992) shed light on the auditor ability to detect fraud. In addition, Patterson (2001) and Karcher (1996) investigate factors affecting auditor ethical sensitivity. Besides, Barrainkua & Espinosa-Pike (2015) and Buchheit et al. (2003) focus on the underreporting of time. In this vein, future research may consider developing such research areas.

Lai et al. (2018) indicate that auditors with multiple clients are linked to lower earnings quality. They reveal that auditors' signatures on their reports help assess auditor quality at the individual level. According to Buchheit et al. (2003), achieving the initial phases of an auditor career obliges auditors to complete quality audits in an unreasonably short period. Conducting quality audits within inadequate time limits leaves junior auditors to report time honestly and fail versus underreport time and succeed. Barrainkua and Espinosa-Pike (2015) claimed that underreporting of time is influenced by the pressures perceived by auditors linked to the ethical acceptability of underreporting of time, audit budgets, and the impact of superiors and peers on the resolution of moral conflicts. Patterson (2001) concludes that the organizational and regulatory structures affect personal ethical sensitivity negatively.

2.4. Summary of results and discussion

This study provides a comprehensive review of the field of auditing ethics by applying bibliometric, SNA, and content analysis techniques to the Auditing Ethics literature in top scientific journals. In general, the growing literature shows that the interest in auditing ethics research has been increasing, especially since 2001. Besides, most of the most productive journals in the field are high-quality with a high scientific impact, emphasising the increasing awareness of the importance of the research on the topic. Our results also indicate the significant impact of the literature since the overwhelming majority of our sampled articles (112 of 114) were cited at least once, and almost 73% (83 of 114) articles were cited more than ten times. Douglas et al. (2001), Hope, Ole-Kristian and John Christian (2010), Merchant and Rockness (1994), and Sweeney Arnold and Pierce (2010) have the most significant value in the literature since they are the most cited articles in the field (with more than 100 citations).

However, the research in this field is not well distributed; almost 88% of the academic articles are in developed countries and are concentrated mainly in the US, Canada, and Australia. Thus, the most productive institutions and authors are primarily located in the same countries. On the other hand, research in the field is still very limited in developing countries. Therefore, future research may consider focusing on these countries.

Regarding topics of interest in the literature, the most used keywords were moral reasoning, whistleblowing, auditor independence, organizational ethical culture, and Code of Professional Conduct. The results also show that two authors or more study almost 88% of sampled articles: this means that researchers in this field tend to work cooperatively. The co-citation analysis indicates four main groups of cited documents in the literature; these clusters focus mainly on moral reasoning and ethical decision-making. Consistent with our content analysis findings, the bibliographic coupling results indicate three major clusters of articles frequently cited jointly: auditor moral reasoning, auditor ethical judgment, and firm ethical climate.

Accounting and auditing ethics are emerging fields. Therefore, most studies in this area are either exploratory or survey; the theories discussed in the sampled studies were diverse. Most studies discussed the CMD theory; such a result can explain that all accounting aspects are always surrounded by rules and regulations when there is a decision or judgment. Therefore, Kohlberg's approach to ethics about CMD can fit.

More importantly, almost 74 % of our sampled articles are empirical; the overwhelming majority of these studies have used traditional statistical methods (for instance, multiple regression analysis and ANOVA). It could be valuable for future research to use other statistical techniques. One important technique is the SEM; this method is suitable for testing the complex model and exploratory research, which according to our results, is the case in the auditing ethics research field. The SEM could better interpret the literature due to the scarce data and prior information. Moreover, new qualitative statistical methods such as fuzzy-set qualitative comparative analysis are worth considering, especially in debates where many mixed results are mixed (Ragin, 2009). Cowton and Downs (2015) and Dellaportas (2013) call for to use of focus group discussion in business ethics research. The use of focus group discussion is a deep-rooted qualitative technique in the social sciences that could present scope for a considerable influence on developing knowledge and understanding of the business ethics field (Cowton and Downs, 2015).

One critical contribution of this investigation has been identifying the main scopes of auditing ethics literature. Our content analysis results indicate that almost 65% of our empirical sampled articles investigate two main scopes, auditors' ethical decision-making and moral reasoning (see Table 9). A significant number of studies in the scope of auditors' ethical decision-making examine the effect of auditors' individual factors. However, few studies examine the impact of organizational factors (13 articles) and moral intensity (3 articles) on auditor ethical decision-making. Most of these works explore the auditor's ethical judgment (24 articles). In comparison, few studies examine auditor ethical awareness (8 articles), intention (7 articles) and behaviour (5 articles). Moral development is the second most discussed scope through our sample, noting most of the studies investigate the effect of auditors' individual factors such as ethics course intervention, personal auditor characteristics, group discussion, and cultural differences) in auditor moral reasoning, while only two studies examine the effect of organizational factors.

It is worth mentioning that these two scopes (auditing ethical judgment and auditors' moral development) represent almost 65% (55 of 84) of the empirical works. On the other hand, the other scopes represent the remaining 35% of the empirical works that are widely distributed and diverse, emphasizing the need to evolve and develop the available literature patterns. For instance, few scholars examine ethical issues affecting audit quality (Blay, Gooden, Mellon and Stevens, 2019; Lai et al., 2018). Besides, Chen et al. (2013), Schultz and Hooks (1998), and Matsumura and Tucker (1992) shed light on the auditor's ability to detect fraud. Besides, Barrainkua & Espinosa-Pike (2015) and Buchheit et al. (2003) focus on the underreporting of time. Regarding auditor independence, some articles examine

financial directors' or stakeholders' perceptions of auditor independence (Hussey & Lan, 2001; Firth, 1980). Others (Mostafa et al., 2021) analyze religiosity's impact on auditor independence. Gendron et al. (2006) examine the auditor's ethical commitment toward auditor independence. DeZoort et al. (2013) test the auditor's reliability framework depending on lenders' judgement. Moreover, other studies link the auditor's independence with law litigation risk settings (Hope & Langli, 2010) and bankruptcy and going concerns (Citron and Taffler, 2001). Moreover, the whistleblowing intention is one of the most recent topics discussed among our sampled articles. Latan et al. (2019a), Latan et al. (2019b), Latan et al. (2018), and Alleyne et al. (2018) examine the impact of different individual antecedents (such as attitudes toward whistleblowing, perceived behavioural control, independence, commitment, personal responsibility for reporting, and personal cost of reporting) on whistleblowing intention. Therefore, it could be interesting for future research to consider the uncovered ethical patterns.

Nevertheless, certain relations are complex and have not produced a clear understanding of their effect on the auditor's ethical decision-making context, even after years of investigation. For instance, the associations between factors such as locus of control, age, religion, ethical climate, employment, organizational climate, and ethical decision-making still need to be additional examined and demands that we must consider other possible factors that may be a substitute as mediators or moderators of such associations. These factors do not work in a void, and scholars need to examine the direct impacts of these factors.

2.5. Conclusions

Following the waves of high-profile financial scandals that surfaced from the 2002 and 2008 global crises, many cases of audit failures were shown worldwide (Soltani, 2014). Such scandals damaged the accounting profession's reputation and public trust (AICPA, 2014; IFAC, 2014), highlighting the importance of the profession's ethical principles (Duska, 2005). Once again, inside another new global crisis, it seems reasonable to consider the lessons learned during the last decades to minimize economic damages and rapidly recover the activity. The current COVID-19 crisis reflects a recognition of and alertness to potential risks and how accounting and auditing ethics will remain a central priority. Business recovery is crucial; nevertheless, it should be achieved ethically and fulfil the public interest. Consequently, according to the lessons learnt, our societies will need faster and non-reactive responses from accounting and auditing ethics scholars. This time, within the

current stressed business environment, we will need to go beyond the pandemic's profound economic impacts and not analyse the outcomes.

As our search suggests, auditing ethics is an emerging field; our search criteria of the literature reveal that studies in this field began in the 1980s. Therefore, it is worth exploring what was ignored by ancestors and unboxing 40 years of efforts in the field. To the best of our knowledge, this is the first study that comprehensively reviews auditing ethics.

The results of our study signify two major auditing ethics scopes in the literature: auditor ethical decision-making and auditors' moral reasoning. However, research in these areas still needs to be developed. Moreover, while moral development is the second most discussed scope through our sample, most studies investigate the effect of auditors' individual factors. Nonetheless, only two studies examine the effect of organizational factors. Hence, there is a need to spread the research regarding the impact of organizational factors and moral intensity on auditor ethical decisions and behaviours. Such studies are important for organizations and regulators as it could emphasise how audit firms could shape the ethical behaviours of auditors. Also, little attention has been drawn to other auditing ethics topics such as whistleblowing, fraud, personal auditor characteristics, auditor ethical sensitivity, public interest, underreporting of time, conflicts of interest, organizational ethical climate and audit quality. Therefore, future research could pay more attention to these ignored topics.

Furthermore, to improve the theoretical development, forthcoming investigations must continue to critically investigate Rest's ethical decision-making model and identify more antecedents, mediators, and moderators of the interactions between the four stages of ethical decision-making. For instance, the addition of the moral intensity construct by Jones (1991) to the auditor ethical decision-making model has generated vital research, theoretical development, and validation and testing of the link between auditor ethical decision-making and moral intensity. Moreover, previous studies of business ethics have introduced some theories, for example, Ethical Climate Theory and Role Theory. However, few studies have applied such theoretical frameworks based on our results. Future research could use these theories to explain auditors' behaviours and their outcomes.

More importantly, dealing with a rapidly changing business environment highlights the importance of moving towards more practical auditing ethics research to face any possible risk. For example, exposure to COVID-19 brought many challenges to auditors. The speed of digital transformation and the use of technology, such as machine learning automation, in products and services has been unprecedented. In addition to the challenges related to

cybersecurity and fraud, it is essential for auditing to stay on top of responsible automation. This involves attaining and maintaining the knowledge and skill required for the job. In the context of today's world, this means learning how to properly understand threats to the fundamental principles of ethics from technology. Hence, studies of digital environments and artificial intelligence in auditing should be a top priority for researchers and regulating bodies who govern the profession.

Moreover, the rise in stakeholder capitalism and subsequent call for Environmental, Social and Governance (ESG) reporting is leading investors to not only seek more reliable and comparable information in the area of ESG reporting but also obtain assurance on such information (See Prajogo et al., 2021). Where auditors must answer and be prepared for that call. In this vein, it seems essential for future research to investigate the practical implication of risk assessment within a new business environment. Many concerns exist about the auditing skills and ethicality required to operate effectively and ethically in a more digital environment. More precisely, understanding the impact of the changes on all of the entity's internal control system components is vital to the audit work to respond to possible risks of material misstatement arising from fraud. In considering whether changes are needed to the auditor's planned work, and mainly if the auditor relies on the operating effectiveness of controls, it is crucial to consider the impact of the pandemic on controls throughout the period under audit.

On the other hand, future research needs to investigate the professional competencies regarding technology and information systems related to concerns around capabilities and learning for new talent, who might be at a disadvantage reducing to a lack of in-person interaction with more senior colleagues. More importantly, the ethical consequence of using new technologies in auditing is still somewhat ambiguous. Hence it could be crucial to investigate the such effect.

Finally, this study might have some limitations in the search because of the bibliometric technique used. A significant limitation is the possibility of the non-inclusion of one or more critical vital articles in a substantial database, which was not due to a lack of methodology. Another limitation is that our study was restricted to articles published in English, accounting, and some business ethics journals. An additional possible limitation is related to the database used (WoS). Due to its characteristics, some exceptions may be found throughout the results.

On the other hand, database characteristics will be reproduced in the measurements, which can change (Van Raan, 2000). Thus, WoS has been working for decades and has changed

over the years (the number of journals has grown notably). Finally, our study needs judgment in classifying and coding our sampled articles. We have tried to be unbiased and objective; however, the possibility of unintentional subjectivity and bias may be found.

3. Examining the Auditors' Attitude Toward Accepting Corruption Behaviours: Evidence from Palestine

This chapter is Under review:

3. Mardawi, Z., Seguí-Mas, E., & Tormo-Carbó, G. (2023). *Does Corruption Rule the Auditor's Soul? Examining the Auditors' Attitude Toward Accepting Corruption Behaviours. Economics & Politics. Accepted on May 22.2023.* (SSCI, Scopus Q2)

3.1. Introduction

Corruption is unarguably seen as a significant obstacle to corporations, political development, and countries' worldwide economies (Shrestha et al., 2022; D'Agostino et al., 2016; Campante et al., 2009). This is because corruption distorts business incentives for investment enhancement, undermines both public and private institutions, increases business costs and promotes the illegal export of public resources (Truex, 2011; Everett et al., 2007). Consequently, the causes and consequences of corruption have been the subject of many research studies and report on decisions and policymakers since the end of the 90th (Bahoo et al., 2020).

In a general sense, corruption could be recognised as the misuse of entrusted authority for personal benefit. Early theorists consider corruption as a contravention of public interest, in other words, a breach of the formal responsibilities of a public role (Graeff, 2021; Kaufmann and Vicente, 2011; Krause and Mendez, 2009). As a broad term, corruption includes various practices such as bribery, nepotism, embezzlement, fraud, and graft. Hence, the individual's perceptions of specific behaviours are affected by the degree to which a person feels social strain to participate in them. Therefore, what is viewed as corruption will vary across different societies and behaviours (Vallury and Leonard, 2022; Granovetter, 2007).

Although corruption is a significant threat to all economies worldwide, several scholars have claimed that corruption is a particular challenge in underdeveloped countries. In fact, many policy failures in developing countries have been blamed on corruption (Bardhan, 2017; Venard and Hanafi, 2008). However, while developing countries have a greater necessity for economic development, the research on developing countries is still limited compared to the progress made in the literature about this topic in developed countries (Bahoo et al., 2020). Moreover, it is well-recognised that well-established guidelines on the limitation of corruption, active anti-corruption bodies, and intensively underdeveloped countries are often associated with higher corruption scores (Smith, 2008). The Palestinian provide an excellent setting for this study, as corruption has been identified as a significant regional issue (CPI, 2022). Despite efforts to address the issue, corruption remains prevalent, highlighting the importance of exploring individual attitudes towards corruption.

Furthermore, existing literature on corruption primarily explores macro-level determinants (Montinola and Jackman, 2002; Swamy et al., 2001; Broadman and Recanatini, 2001), neglecting individual values and decision-making processes shaping attitudes toward corrupt acts (Bu et al., 2022; Goutte et al., 2022; Tu et al., 2020). While some studies focus on micro-level and individual determinants (Hunady, 2017), they mainly examine general

public perception (Truex, 2011) instead of specific professional groups. To our knowledge, no study has specifically investigated auditors' attitudes toward corruption, leaving a significant gap in the literature.

Auditors are considered one of the eight pillars of a public integrity system that could fight against corruption (Jeppesen, 2019). This is due to their unique role within firms as public interest representatives and their role in supervising and reporting companies' compliance with established principles and standards. Therefore, auditors are a remarkably important group to study when it comes to attitudes towards corrupt behaviour for several reasons. First, auditors are directly involved in examining and evaluating their client's financial information, making them more likely to encounter corrupt behaviour (Jeppesen, 2019). Second, auditors are often seen as trusted professionals responsible for upholding ethical and legal standards, which makes their attitudes towards corrupt behaviour of particular interest (Kassem and Higson, 2016).

Additionally, auditors are subject to a code of ethics that emphasises the importance of integrity and objectivity in their work, which may make them more sensitive to corruption issues and more likely to provide honest responses to questions about corrupt behaviour (Malagueno et al., 2010). Furthermore, given that auditors are often required to navigate complex and ambiguous ethical situations in their work, they may have a more nuanced understanding of different types of corrupt behaviour and their potential consequences than the general population. Finally, the role of auditors is to maintain the integrity and credibility of financial information, which is directly impacted by corrupt behaviour (Kassem and Higson, 2016). Therefore, understanding auditors' perceptions and determinants of corrupt behaviour is vital for improving auditing effectiveness and reducing corruption. However, a careful examination of the prior literature reveals that the perception and role of external auditors regarding corruption were not given enough attention.

Despite the enthusiastic interest in the topic, the main interest was given to measuring corruption levels at the country level (Donchev and Ujhelyi, 2014; Dreher et al., 2007), while little attention was given to how individuals think about corruption and what degree they find it acceptable or not. Taking a group perspective (auditors) is valuable since the acceptance of corruption by individuals, taken as a value orientation, might have potential consequences for society. For instance, policies targeted at reducing levels of corruption might be ineffective if the people have a high level of acceptance of corrupt behaviour. In addition, higher acceptance of corruption among professionals might facilitate engagement in corrupt behaviours, ultimately increasing business costs (Wu, 2009). These economic consequences might pose potential dangers to the country's economy if it becomes

exported to other organisations. Nonetheless, to the best of our knowledge, no studies linked the perception and determinants of auditors toward corruption. Thus, there is still a considerable knowledge gap in this area of empirical research.

Therefore, this study aims to fill the literature gap in several ways. First, it provides valuable information for targeted regulators and professional bodies who aim to promote against corruption (Gong and Ma, 2012; Peiffer and Aivarez, 2016). Moreover, the findings of this study can offer important practical implications for auditors themselves, as understanding their attitudes towards corruption may contribute to enhancing their professional work (Smith & Carpenter, 2021). By examining the factors that influence auditors' perceptions of corruption, our study can help auditors to identify potential areas of vulnerability in their work and develop strategies for addressing these issues more effectively (Nguyen et al., 2019). Furthermore, our findings may contribute to developing targeted training programs that address auditors' specific needs and concerns regarding corruption (Daugherty et al., 2012). Secondly, there is a lack of research on the perceptions and determinants of auditors towards corruption in general and Palestine in particular, which creates a significant knowledge gap that this study aims to fill. Previous research on corruption has primarily focused on the perceptions of the general public, politicians, and bureaucrats (see, for example, Goutte et al., 2022; Bu et al., 2022; Krause and Méndez, 2009), and little attention has been given to auditors attitudes towards corruption (Jeppesen, 2019). Besides, Palestine is considered politically and economically volatile, and corruption has been identified as a significant concern for the Palestinian public and international organisations (AMAN, 2019). Therefore, conducting a study on corruption attitudes and perceptions among auditors in Palestine can provide valuable insights into the country's corrupt practices and assist policymakers in developing more effective anti-corruption strategies. Additionally, auditing is considered one of the most important professions in Palestine due to the country's high levels of foreign aid and investment (AMAN, 2019). Therefore, understanding auditors' attitudes and perceptions towards corruption can significantly impact the country's economic development and the effectiveness of anti-corruption measures. Overall, such reasons present a unique and vital context for studying corruption attitudes and perceptions among auditors, and the findings of this study can have practical implications for the country's policymakers, professional organisations, and other stakeholders.

The remainder of this study is structured as follows: first, literature review and development of a hypothesis. The second is the methodology design. The third section introduces the results. In comparison, the final section includes the discussion and conclusions.

3.2. Literature review and development of hypothesis

3.2.1. Literature review

While corruption is conceived of as a complex social phenomenon that is multifaceted and systemic (Graycar, 2015), the decision frameworks individuals adopt, the choices they consider, and the utilities they attribute to those choices determine the extent to which they engage in corruption. For example, from Johnson & Johnson's statement, it is clear that their decision to engage or not engage in corruption was more of a financial decision than an ethical one. Thus, their actions were justified on a financial basis. However, the majority of previous researchers have tried to investigate the possible causes of corruption using the macro-level determinant (country determinants), such as political competition, the participation of females in government, Protestant norms, histories of British rule, federalism, acquaintance with democracy, limited barriers to market entry, trade openness, merit-based recruitment, and high public salaries (Montinola and Jackman, 2002; Swamy et al., 2001; Broadman and Recanatini, 2001). At the same time, fewer studies focused on the micro-level and individual determinants (Hunady, 2017). The established literature has not paid enough interest to how and what types of individual values shape people's attitudes toward corrupt acts (Bu et al., 2022; Goutte et al., 2022; Tu et al., 2020).

Despite the negative externalities of corruption, individuals engage in it because of its personal benefits. While self-interest is a key motive for an individual to engage in corruption, recent research suggests that corruption might be motivated by many other factors. For example, in a survey study of the general public and government officials, Tavits (2010) found that corruption is socially learned and that most individuals who engage in corrupt behaviours do not recognise the behaviour as wrong. This suggests that individuals' engagement in corrupt behaviours is more complex than a mere choice between ethical and unethical behaviour. Therefore, it must be noted that a reason for change alone does not translate into change (Bicchieri and Ganegoda, 2017). Hence, the first step toward preventing corruption is understanding what motivates individuals to engage in corrupt activities. One approach has been to consider what type of individuals are inherently more likely to partake in unethical behaviours than others (e.g., Aquino and Reed, 2002).

Based on decision theory, Ajzen and Fishbein (1969) argued that an individual's attitude toward a specific behaviour varies based on its subjective utility to the individual. According to them, corrupt behaviour is likely to be perceived as having a high level of subjective utility when it is instrumental to obtaining a goal that is important to the individual. For example, if a person were certain about his or her ability to win a desirable contract by bribing a

government official, he or she would be more likely to develop a favourable attitude toward bribing. In contrast, when the relationship between bribing and winning the contract is uncertain, or if winning the contract is not very important to the individual, the individual would be less likely to develop a favourable attitude towards bribing.

Moreover, According to Truex (2013), corruption norms are perpetuated not because people believe corruption is a desirable outcome but because local social practices consider the behaviours legally and often justified. Holders of public office are caught between two conflicting values systems. (De Sardan, 1999). Western bureaucratic norms highlight community service and impartiality. However, local social norms emphasise gifts and the distribution of spoils to solidarity networks (Werner, 2000).

Previous literature has used two methods to measure corruption in a society: first, public or target-group perception, and second, the incidence of corruptive activities. The first type of measure reflects the feeling of the public or a specific group of respondents concerning the lack of justice' in public dealings. The incidence approach is based on surveys among those who potentially bribe and those to whom bribes are offered. However, the arguments rely on a single "corruption question" from the usually from World Values Survey (WVS), equating corruption with bribe acceptance. As mentioned previously, corruption is multidimensional; norms may differ across different types of corruption, with different consequences. Meanwhile, using specific target groups as the source of corruption perception can yield maximum information about corruption, while some claim that surveys among the general public may be better. However, various respondents may have no experience with corruption. Therefore, their perception may not be very stable over time. The detailed micro-data in this study aims to complement the previous literature by providing insight into the nature of corruption from auditors' experts (see, for example, Vela-Bargues et al., 2022).

3.2.2. Auditors' perceptions on ethics: effect of gender, exposure to a different culture, age, and level of education Gender

Social scientists have begun to explore the determinants of corruption behaviours. They use individual-level data sets where persons are asked to give their opinions on whether "someone accepting a bribe in the course of their duties" is justifiable on a scale of 1-10. Most of the results have shown that gender is significantly linked to corruption acceptance (Brollo and Troiano, 2016; Torgler and Valev, 2010; Swamy et al., 2001) and reported females as significantly less accepting of corruption than males and that females are more likely tend to declare bribery as "never be justified". Pop (2012) also found that males are more tolerant of corrupt acts than females. Moreover, Orces (2008) includes that being male

increases the probability of bribe paying. On the contrary, Shaw (2005) indicates that females in Ukraine have a greater tendency to bribe to join an educational organisation and bribe on exams. Based on the previous discussion, our first hypothesis will be as follows:

H1: *There is a significant difference between male and female auditors regarding the attitude toward accepting corruption behaviours.*

Job position

According to role theory, roles are generated by normative anticipations and are linked to identifiable social positions in organisational contexts (Biddle, 1986). Role theory posits that individuals' behaviours are shaped based on their roles. (Matta et al., 2015). As role models, managers can usually develop standards, set codes of conduct, and uphold them through discipline (O'Higgins and Kelleher, 2005). Based on the theory of cognitive dissonance, this would propose that individuals who occupy positions like managers tend to demonstrate higher ethical standards than those in nonmanagerial occupations. Siu and Lam (2009) support this argument; they concluded that managers usually posit higher ethical perceptions regarding illegal and questionable practices, counterfeiting issues, and customer safety.

Moreover, results from a survey of 347 state-owned enterprises in 34 countries (OECD, 2018) suggested material differences between different experiences between positions regarding witnessing and reporting corruption or irregular practices. The survey concluded that executive management might be more likely to under-report corruption, given their position and responsibility for the company image. Conversely, board members and those in charge of integrity functions reported more often witnessing corruption and other irregular practices. Furthermore, of the survey respondents who witnessed corruption and other irregular practices, 69% reported that non-management employees were involved. However, there seems to be a lack of literature that tie the position and its relationship toward accepting corruption behaviours. Therefore, to our knowledge, this is the first study to investigate the differences in the attitudes toward corruption behaviours between auditors' job positions. Hence, our second hypothesis will be as follows:

H2: *There is a significant difference between the manager and staff auditors regarding the attitude toward accepting corruption behaviours.*

Exposure to a different culture

Previous studies indicate that culture and corruption are interrelated (Banuri and Eckel, 2012). Culture affects organisations and social norms influence the interactions of

individuals within society and impact the type of corrupt behaviour that becomes common (Banuri & Eckel, 2012). All definitions of culture agree that culture is shared among group members; therefore, individuals within the same society may be defined by these shared values (Fernandez, 2008). On the other hand, social norms are informal rules that govern interaction (Abramson et al., 2000). According to the argument from Inglehart (1971), the values of individuals are at least partially shaped by exposure to specific structural characteristics of society. If this is the case, it will imply that exposure to other cultures and social norms might affect the individuals' attitudes toward accepting corruption. While previous studies investigated the features of less corrupt cultures and features linked with more corrupt cultures, to our knowledge, no study linked the relationship between exposure to a different culture and the attitude toward corruption. Hence our third hypothesis will be as follows:

H3: *There is a significant difference between auditors who study in Palestine and outside Palestine regarding accepting corruption behaviours.*

Age

Another justification for the inconsistency in the acceptance of corruption behaviours between individuals could be developed from the desistance theory, which attempts to interpret the stated curvilinear connection between age and the likelihood of engagement in criminal acts, i.e., with getting older, engagement in criminal acts declines (Laub and Samson, 2001). A clarification for this empirical association is that age-related factors probably change. For example, an individual could have more to lose as he gets older if the crime is discovered (Torgler, 2006). Evidence of an inverted U-shape association between respondents' age and their engagement in corruption was found by Mocan (2008) and Hunady (2017). In addition, Torgler and Valev (2006) found that age lowers an individual's acceptance of corruption. Moreover, Orces (2009a; 2009b; 2008) found that age reduces the likelihood of bribe paying. Based on the above discussion, our fourth hypothesis will be as follows:

H4: *There is a significant negative relationship between auditors' age and their attitude toward accepting corruption.*

Level of Education

The education level of a society is another element that has been linked with corruption. An educated society is less expected to be accepting of corrupt behaviours. This is probably because the citizens of such a society are likely to be conscious of their rights and the

government's responsibilities (Gaivoronskaya and Filonenko, 2015). However, from a theoretical perspective, education's influence on corruption participation is uncertain (Wadho, 2014). Education is suggested to reduce illicit behaviour, reduce arrest rates, enhance the social structure, and enhance public responsibility (Heyneman et al., 2008). All these results propose that education attainment ought to lead to less corruption involvement. While the opportunities for educated individuals to engage in corruption are likely to be low, investigating who interacts with paying bribes to police officers (Orces, 2008) finds that education increases the likelihood of bribe paying. Orces (2009a) also include a similar result concerning bribing paying public official. Lastly, the public health care workers (Orces, 2009b) found that education negatively correlates to the probability of bribery. Truex (2011) found a significant negative relationship between education and the acceptance of corruption. On the other hand, Hunday (2017) found that education appears to be positively linked with a higher likelihood of experiencing corruption but negatively associated with accepting corrupt acts. However, Pop (2012) replied that there are no significant differences between individuals with different educational levels in accepting corrupt acts (Pop, 2012). Therefore, our fifth hypothesis will be as follows:

H5: *There is a significant negative relationship between auditors' education level and their attitude toward accepting corruption.*

3.3. Methodology

3.3.1. Sample and data

Our sample is formed of professional external auditors. Data were gathered using a questionnaire-based survey. To ensure that the respondents understood our questionnaire and to prevent any bias in the language selection, we offered two questionnaire links in Arabic and English. It is worth noting that almost all the auditors are familiar with English due to their job responsibilities and the education they receive in universities. However, to avoid misleading questions, we translated the questions to Arabic and conducted a pre-test by examining the draft with three experienced professional academics to evaluate the content validity.

Three primary professional organizations regulate the auditing profession in Palestine, each playing a vital role in maintaining ethical conduct and oversight within the industry. First, the Board of Auditing Profession (BOAP) is the primary authority responsible for organizing the auditing profession, granting licenses, and imposing disciplinary sanctions on auditors who violate regulations. The Palestinian Association of Certified Public Accountants (PACPA) is a financially and administratively independent organization that provides support, training,

and resources for its members and fosters professional development through various specialized committees. Lastly, the Palestinian Accountants & Auditors Syndicate (PAAS) operates as a professional union, addressing the needs and interests of accountants and auditors and promoting the growth and development of the accounting and auditing profession in the region. Together, these organizations contribute to establishing and enforcing ethical standards within the auditing profession in Palestine (Hassan, 2016).

Moreover, an improved version of the instrument was sent to twelve audit firms to gather initial results on the validity and reliability of the survey. The pre-test results revealed that the survey was feasible for collecting the data. Once satisfied with the instrument's feasibility, we sent the questionnaire to all PCPA members (229 auditors). The auditor's contact details were gathered from the Palestinian Institute of Certified Public Accountants (PCPA) directory. Nonetheless, to enhance the response rate, we took a more personal approach by sending WhatsApp messages to all targeted respondents, ensuring the confidentiality and secrecy of the responses. In addition, we provided two months period for completing this survey. As a result, the data were collected between March and May 2020, which limits the non-response bias tasting (Dillman et al., 2014), and at the end of the process, we received 106 responses. Thus, the number of valid questionnaires we obtained is 106 (46.3% response rate).

A rigorous protocol was followed to ensure the accuracy and anonymity of responses collected in this study. Personal data was neither requested nor utilised in the study to ensure the confidentiality and protection of participants' privacy. Furthermore, each individual in the sample was assigned a row code, thereby safeguarding their anonymity. The data was collected using an online survey, which allowed for the efficient administration of the survey while maintaining the confidentiality of the participants. This rigorous protocol was designed to prevent the connection of responses to personal information, thus assuring the respondents' privacy and guaranteeing the accuracy and authenticity of the data collected.

Table 10 shows the sample description; of the 106 questionnaires, 24 (23%) came from Big four audit firms, and the rest 82 came from non-big four audit firms. Most respondents are male (almost 92%), and almost all are Palestinian nationality holders (nearly 98%). Almost 60% of our study respondents have a bachelor's degree, and 31 of 106 auditors studied outside Palestine. On the other hand, most of our respondents are at the top management level (audit partner and manager). Moving to the continuous variables, the average age of our respondents is almost 45 years.

Finally, our study might be subjected to the SD bias. The SD bias arises from respondents' propensity to give more socially acceptable responses than true responses (Arnold and Feldman, 1981). While our survey asked respondents to answer the questionnaire honestly, this may not be enough to avoid SD bias.

Table 10. Sample Profile

Characteristic	Column percentage N=106
Gender	
Male	92.30%
Female	7.70%
Study level	
Bachelor	61.50%
Master	34.60%
Ph.D.	3.90%
Position	
Staff Auditor	12.50%
Senior Auditor	7.70%
Audit Manager	40.40%
Audit partner	39.40%
Country of education	
Palestine	71.00%
Jordan	13.00%
Egypt	10.00%
Iraq	2.00%
France	2.00%
USA	1.00%
India	1.00%
Firm size	
Big 4 audit firm	23%
Otherwise	77%

Frequency of dummy variables

<i>Gender</i>		<i>Country of education</i>	
Female	8	otherwise	30
Male	96	Palestine	74
Total	104	Total	104
Education		Position	
Ba	65	Staff	21
Master	39	Manger	83
Total	104	Total	104

Source: Edited by author

3.3.2. Measures and Scales

Corruption is multidimensional; therefore, opinions may be divided into which types are acceptable, even if there is a common overall level of corruption acceptance in a particular society. To overcome this point, In the corruption section, we asked auditors to give their opinion about a series of thirteen questions used by Truex (2011), which contained short descriptions of various corruption behaviours. The answers were designed on a Likert scale of one to seven, with one being "very uncommon", seven being "very common", and four

being "neutral". In order to eliminate the differences in attitudes, questions were grouped to present identical conditions with minor differences along a specific dimension. For example, the first couple, "Cash versus Gifts", represents a situation where a trader proposes a bribe to a tax collector in order to avoid paying taxes. The bribe was a small amount of money in Q2, while in Q3, it was a small gift. Therefore, any variances in the opinions between the two questions show the distinction between monetary and non-monetary bribes from the respondents.

Likewise, the "Receiver Vs Giver" dimension in Q11 and Q12 offered an identical situation where in Q11, a schoolteacher proposes a small gift to a government employee, while in Q12, the government employee requests a small gift. Any variances between the answers on these behaviours reveal that the respondents differentiate between the Giver and Receiver dimensions. A similar approach was implied along all the other dimensions in the survey. Some queries aimed to measure two corruption dimensions and thus have two counterpoint questions. A shorthand name will be given to each question to be used for future reference.

Three main sections built up the questionnaire, which took around 15 min to answer. The first section of the survey was adapted from Truex's (2011) corruption acceptance survey (CAS) scale, which includes 13 original corruption behaviours and electing respondents' opinions of the level of corruption common in Palestine. The answers were designed on a 7-point Likert scale of one to seven, with one being "very uncommon", seven being "very common", and four being "neutral". The second section of the survey contained a 10-item short form of the Marlow–Crowne SD scale (Strahan and Gerbasi, 1972; Crowne and Marlowe, 1960). This measure was incorporated to control for possible SD bias. Sample items consist of "I never hesitate to go out of my way to help someone in trouble" and "I am always courteous, even to people who are disagreeable". Statements were coded with "0" (False) or "1" (True), and five of these items were reverse scored.

The combined SD values were calculated by summing up the ten items for a probable range of 0-10— where a score of 10 would imply the highest effect of SD in answers, and a score of 0 would suggest full truthfulness. We included the *SD* variable in our study to control for the potential bias that may arise from socially desirable responses. The *SD* variable is a commonly used method to account for how individuals modify their responses to reflect more socially desirable attitudes instead of their actual beliefs. In other words, participants may modify their responses to present themselves in a more positive light, leading to biased results. By adding the SD variable to our regression models, we could account for this potential bias in our results. In addition, the effect of the SD variable was

examined to ensure that the relationship between our independent and dependent variables remained consistent. Doing so ensured that our findings were not solely based on socially desirable responses but reflected participants' attitudes towards corruption. Finally, the final section contained demographic characteristics: gender, age, education, audit firm size, position and country of education. In order to measure the sociodemographic variables in this study, we operationalised each variable as follows: Gender was measured as a dummy variable, with female auditors assigned a value of 1 and male auditors a value of 0. Age was captured as a continuous variable, representing the auditor's age in years. Education was measured using a binary variable, with auditors holding a master's degree or higher assigned a value of 1 and those with lower education levels assigned a value of 0. Audit firm size was operationalised as a dummy variable, with auditors working for Big four audit firms assigned a value of 1 and those working for non-Big four firms assigned a value of 0. Lastly, the country of education was measured as a binary variable, with auditors who obtained their education outside of Palestine assigned a value of 1 and those who received their education in Palestine assigned a value of 0.

3.4. Results

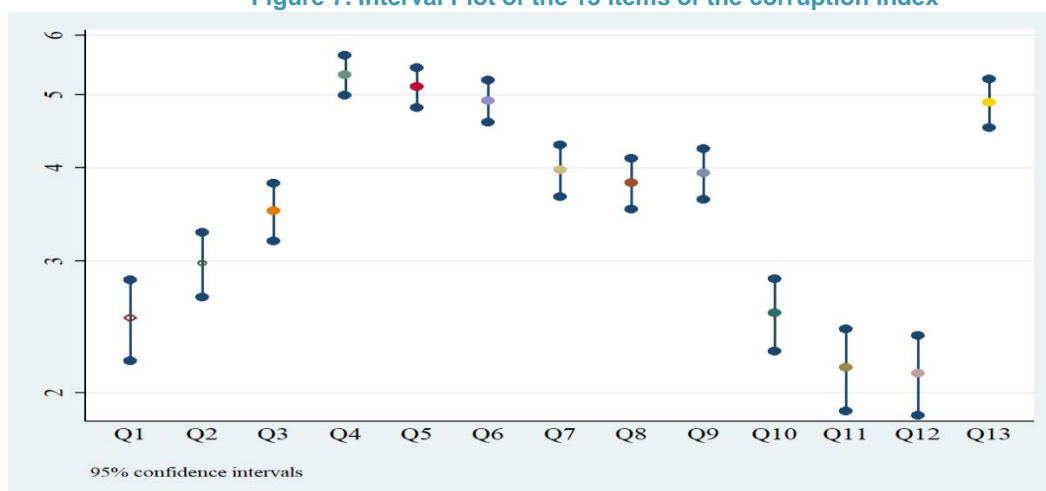
3.4.1. Examining the attitude toward corruption behaviours

Concerning the first research question, how do norms and social acceptance differ through various forms of corruption? Figure 7 illustrates the extent of discrepancy about whether behaviours are acceptable or not. Higher scores imply that the behaviours were considered more common. The confidence intervals offer a visible means of conducting a difference of method hypothesis test. For a certain dimension, when confidence intervals for the two significant behaviours do not correspond, the differences in results are statistically significant at the 5% level. An inspection of the received average score of all behaviours shows that certain behaviours are more common than others, and specific dimensions are more significant than others. The degree of discrepancy over whether behaviours are acceptable is reflected in the confidence intervals for each question.

In general, all questions have a relatively tight confidence interval. However, closer inspection reveals that some questions had a tighter interval, like the Politician job, Private job, and Bureaucrat job scenarios in Q4, Q5, and Q6, which are conditions where there was a common agreement among respondents. On the other hand, situations outside of this standard conception of corruption, such as Illicit giver in Q11 and Illicit receiver in Q12, have

significantly wider confidence intervals, suggesting relative societal discord regarding the ethical acceptability of these behaviours.

Figure 7. Interval Plot of the 13 items of the corruption index



Note: This figure presents the interval plot of the 13 items of corruption from Q1 to Q13; the higher score indicates that the corruption item is very common.

On the first dimension, Petty vs Grand, a comparison between Q1 and Q2 reveals that the scale of corruption does indeed matter (see Table 11). Petty cash corruption is relatively more common than Grand cash. Moreover, for the Gift vs Cash dimension, the bribe gift in Q3 is interestingly more common, and there is a salient difference between Q2 and Q3, which means that there is a distinction between monetary and non-monetary bribes from recipients.

Table 11. Descriptive Statistics

Variable	Obs	Mean	Std. Dev.	Min	Max
Q1 Grand Cash	104	2.519	1.601	1	7
Q2 Petty cash	104	2.981	1.533	1	7
Q3 Petty gift	104	3.5	1.601	1	7
Q4 Politician job	104	5.317	1.674	1	7
Q5 Private job	104	5.125	1.617	1	7
Q6 Bureaucrat job	104	4.913	1.632	1	7
Q7 Public contract	104	3.971	1.61	1	7
Q8 Private contract	104	3.817	1.531	1	7
Q9 Favouritism contract	104	3.933	1.584	1	7
Q10 Deserved giver	104	2.558	1.46	1	6
Q11 Illicit giver	104	2.163	1.401	1	6
Q12 Illicit receiver)	104	2.125	1.334	1	5
Q13 Favouritism Ticket	104	4.885	1.861	1	7

age	104	45.077	13.27	21	66
gender	104	.923	.268	0	1
Education Master	104	.375	.486	0	1
Country of education	104	.712	.455	0	1
Position	104	.798	.403	0	1
SD	104	6.558	1.694	3	10

Source: Edited by author

Table 12. Mann Whitney U Test.

VARIABLES		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Grand cash	Petty cash	Petty gift	Politician job	Private job	Bureaucrat job	Public contract	Private contract	Favouritism contract	Deserved giver	Illicit giver	Illicit receiver	Favouritism ticket
Gender	<i>U test</i>	177	213	221	197	356	361	260	292	186	244	243	257	296
	<i>p value</i>	0.009***	0.033**	0.042**	0.019**	0.727	0.775	0.122	0.250	0.014**	0.077*	0.068*	0.100	0.274
Position	<i>U test</i>	555	662	480	506	652	685	721	672	558	724	837	801	834
	<i>p value</i>	0.008***	0.083*	0.001***	0.002***	0.069*	0.124	0.213	0.100	0.01**	0.215	0.768	0.545	0.757
Country (Education)	<i>U test</i>	790	955	811	1011	1054	1070	810	853	895	1048	1084	1051	1041
	<i>p value</i>	0.017**	0.225	0.029**	0.465	0.678	0.770	0.028**	0.06*	0.116	0.643	0.844	0.651	0.614

*** p<0.01, ** p<0.05, * p<0.1.

Source: Edited by author

Table 13. Compare means of gender, education, country of education and position.

Corruption Dimensions	Gender			Education			country of education			Position		
		M	SD		M	SD		M	SD		M	SD
Q1(Grand Cash)	Female	3.88	1.46	Ba	2.54	1.71	otherwise	1.87	1.04	Staff	3.38	1.77
	Male	2.41	1.57	Master	2.49	1.43	Palestine	2.78	1.71	Manger	2.30	1.49
	Total	2.52	1.60	Total	2.52	1.60	Total	2.52	1.60	Total	2.52	1.60
Q2(Petty cash)	female	4.13	1.64	Ba	2.86	1.51	otherwise	2.67	1.24	Staff	3.57	1.78
	Male	2.89	1.49	Master	3.18	1.57	Palestine	3.11	1.63	Manger	2.83	1.44
	Total	2.98	1.53	Total	2.98	1.53	Total	2.98	1.53	Total	2.98	1.53
Q3 (Petty gift)	female	4.63	1.41	Ba	3.46	1.60	otherwise	2.97	1.50	Staff	4.48	1.29
	Male	3.41	1.59	Master	3.56	1.62	Palestine	3.72	1.60	Manger	3.25	1.58
	Total	3.50	1.60	Total	3.50	1.60	Total	3.50	1.60	Total	3.50	1.60
Q4(Politician job)	female	6.50	1.07	Ba	5.38	1.74	otherwise	5.10	1.83	Staff	6.24	1.18
	Male	5.22	1.68	Master	5.21	1.58	Palestine	5.41	1.61	Manger	5.08	1.71
	Total	5.32	1.67	Total	5.32	1.67	Total	5.32	1.67	Total	5.32	1.67
Q5 (Private job)	female	5.50	1.07	Ba	5.03	1.70	otherwise	5.20	1.67	Staff	5.76	1.00
	Male	5.09	1.65	Master	5.28	1.47	Palestine	5.09	1.61	Manger	4.96	1.71
	Total	5.13	1.62	Total	5.13	1.62	Total	5.13	1.62	Total	5.13	1.62
Q6 (Bureaucrat job)	female	5.13	1.46	Ba	4.97	1.64	otherwise	4.77	1.91	Staff	5.43	1.33
	Male	4.90	1.65	Master	4.82	1.64	Palestine	4.97	1.52	Manger	4.78	1.68
	Total	4.91	1.63	Total	4.91	1.63	Total	4.91	1.63	Total	4.91	1.63
	female	4.75	1.58	Ba	3.95	1.64	otherwise	3.40	1.69	Staff	4.38	1.50

Q7 (Public contract)	Male	3.91	1.60	Master	4.00	1.57	Palestine	4.20	1.53	Manger	3.87	1.63
	Total	3.97	1.61	Total	3.97	1.61	Total	3.97	1.61	Total	3.97	1.61
Q8 (Private contract)	female	4.38	1.51	Ba	3.78	1.45	otherwise	3.33	1.69	Staff	4.33	1.53
	Male	3.77	1.53	Master	3.87	1.67	Palestine	4.01	1.43	Manger	3.69	1.51
	Total	3.82	1.53	Total	3.82	1.53	Total	3.82	1.53	Total	3.82	1.53
Q9 (Favouritism contract)	female	5.25	1.16	Ba	3.97	1.55	otherwise	3.57	1.59	Staff	4.67	1.32
	Male	3.82	1.57	Master	3.87	1.66	Palestine	4.08	1.57	Manger	3.75	1.60
	Total	3.93	1.58	Total	3.93	1.58	Total	3.93	1.58	Total	3.93	1.58
Q10 (Deserved giver)	female	3.50	1.60	Ba	2.43	1.41	otherwise	2.43	1.41	Staff	2.90	1.51
	Male	2.48	1.43	Master	2.77	1.53	Palestine	2.61	1.49	Manger	2.47	1.44
	Total	2.56	1.46	Total	2.56	1.46	Total	2.56	1.46	Total	2.56	1.46
Q11 (Illicit giver)	female	3.13	1.64	Ba	2.00	1.36	otherwise	2.10	1.37	Staff	2.38	1.69
	Male	2.08	1.36	Master	2.44	1.45	Palestine	2.19	1.42	Manger	2.11	1.33
	Total	2.16	1.40	Total	2.16	1.40	Total	2.16	1.40	Total	2.16	1.40
Q12 (Illicit receiver)	female	3.00	1.69	Ba	2.02	1.28	otherwise	2.07	1.34	Staff	2.33	1.49
	Male	2.05	1.28	Master	2.31	1.42	Palestine	2.15	1.34	Manger	2.07	1.30
	Total	2.13	1.33	Total	2.13	1.33	Total	2.13	1.33	Total	2.13	1.33
Q13 (Favouritism Ticket)	female	4.50	1.07	Ba	5.05	1.82	otherwise	4.57	2.31	Staff	5.14	1.35
	Male	4.92	1.91	Master	4.62	1.91	Palestine	5.01	1.64	Manger	4.82	1.97
	Total	4.88	1.86	Total	4.88	1.86	Total	4.88	1.86	Total	4.88	1.86

Source: Edited by author

Table 12 shows the results of a Mann–Whitney U test for 13 items of corruption behaviours (Q1 to Q13) responses. The test results show that there are significant differences, in the sense that female auditors show a higher attitude toward corruption (the females' mean values are higher than males in most of the corruption items, see Table 13) regarding grand cash (U test = 177000, p value= .009), petty cash (U test = 213000, p value= .033), petty gift (U test = 221000, p value= .042), politician job (U test = 197000, p value= .019), and favouritism contract (U test = 186000, p value= .019). Therefore, H1 is partially accepted.

The unbalanced sample of women auditors in our study could be justified as a reflection of the current demographics of the auditing industry in Palestine. As the data from the PCPA shows, the proportion of women auditors in Palestine is relatively low (14 of 180). Therefore, while our study's findings may not be generalisable to the entire population of auditors in Palestine, the results are still relevant to the auditing industry in Palestine and provide a unique perspective on the attitudes of male and female auditors towards corruption.

This result indicates that the female auditors' perception of corruption seems to view bribery and favouritism as more common in Palestine and, therefore, more accepted. It is worth noting that this result is inconsistent with the previous literature that links the female perception of corruption (Brollo and Troiano, 2016; Torgler and Valev, 2010; Swamy et al.,

2001) and reports females as significantly less accepting of corruption than males. Only one study by Shaw (2005) indicates that females in Ukraine posit a greater tendency to bribe to join an educational institution and to bribe on exams; he proposed a justification that the existing discrimination against the education of females in Ukraine makes it difficult for them to succeed in education may lead the females toward paying a bribe to receive adequate treatment. In our case, a possible explanation of our result is that there are some major obstacles that females face within the labour force in Palestine. According to the Palestinian Central Bureau of Statistics (PCBS, 2020), there is a huge gap between the rate of female participation in the labour force and the average daily salaries of males in Palestine.

Moreover, about one-fourth of female employees in the private sector are without an employment contract. These reasons probably compromise the women's perception of acceptable corruption behaviours, especially concerning corruption like politician jobs and favouritism. However, it is hard to argue that our results regarding gender could be generalised to other countries.

Concerning the second hypothesis (H2), Table 12 results show that there are significant differences in the sense that staff auditors show a higher attitude toward corruption (the staff auditors' mean values are higher than managers in all of the corruption items, see Table 4) regarding grand cash (U test = 555000, p value= .008), petty gift (U test = 480000, p value= .001), politician job (U test = 506000, p value= .002), and favouritism contract (U test = 558000, p value= .01). Hence, H2 is partially supported. This seems to support that the attitude of staff auditors toward accepting corruption behaviours (grand cash, petty gift, politician job, and favouritism) are higher than auditor manager. A possible explanation for such results is that auditor managers may be more constrained with the public image and client confidentiality. On the other hand, staff auditors may be more involved with a direct relationship with clients, allowing them to witness more corrupt behaviours. However, our result could not be generalised as further research is needed to investigate such a relationship.

Regarding the third hypothesis (H3), Table 12 results show that there are significant differences in the sense that auditors who studied outside Palestine indicate a lower attitude toward corruption (see Table 13) regarding grand cash (U test = 790000, p value= .017), petty gift (U test = 811000, p value= .029), and public contract (U test = 810000, p value= .028). Thus, H3 is partially supported. Our result is new empirical evidence highlighting the argument that cultural differences are crucial in defining the attitude toward corruption.

Table (13) shows the results of comparing the means of gender and education regarding the sample respondents of the survey. These results are supposed to discover any potential variances between groups of respondents through the corruption dimensions. It is worth noting that females scores rated all the corruption behaviours in the 13 questions as higher than males. However, almost all the results of the corruption dimension for males and females were generally consistent, unless, for Q9 and Q13, females rated favouritism in Q9 as significantly more common, while males rated the behaviour in Q13 as more common. A likely explanation for such variance is that women are less engaged in driving than men in the Palestinian context. Moreover, the police officers in Palestine are all males; therefore, the possibility that males know and interact with the corrupt behaviour regarding traffic tickets is higher.

On the other hand, comparing the education level of respondents did not distinguish between the general perspective of corruption behaviours in the 13 questions, as the BA degree and master's degree gave similar scores for all the questions and dimensions.

To sum up, from the auditors' point of view, there is a considerable variance for different types of corrupt behaviours in Palestine. Favouritism emerged as a more common behaviour among others. It is worth mentioning that this result is consistent with the previous survey conducted in Palestine and the middle east (AMAN, 2019). However, the aggregated survey responses seem to suggest that there is a distinction between public and private behaviour. The results suggest that favouritism is more common in the public sector; nepotism is also relatively higher involved with politicians than bureaucrats. Moreover, although bribes are not common, respondents draw an interesting distinction between gift and cash bribes; the results suggest that gift bribes are a more common behaviour. On the other hand, respondents made no distinction between the giver and receiver of bribes, as the two behaviours are not common.

Our results are similar to the survey results conducted by Chêne (2012) in Palestine, which indicated that relatively few Palestinians experience petty bribery when dealing with public officials. However, she also concluded that Wasta (favouritism) and nepotism represent the most common signs of corruption in Palestine, particularly concerning appointments in public institutions.

The Spearman correlation matrix presented in Table 5 displays the correlations between the dependent variables (Q1-Q13), independent variables (age, gender, education, country of education, and position), and the control variable (SD). As shown in the table, significant positive correlations were found between all dependent variables. This indicates that

auditors' attitudes towards corruption are not isolated but are related. Therefore, any effort to reduce corruption must consider the phenomenon's complexity and various forms.

Moreover, the Spearman correlation matrix provides valuable information regarding the potential multicollinearity between the independent variables used in this study. The correlation matrix analysis indicated that all the correlation between independent variables is below 0.243, which suggests that multicollinearity was not a significant issue in this study. Gujarati (2003) states that no multicollinearity disturbance may impact the results if the correlations are less than 0.80.

We can also notice that age has a significant (at the 1% level) negative correlation with five corruption items (Q1, Q2, Q3, Q8, and Q12). This suggests that individuals are less likely to engage in these forms of corruption as age increases. On the other hand, gender has a significant (1% level) negative correlation only with Q1, implying that males are more likely to offer large amounts of money to officials in exchange for importing goods without paying taxes.

3.4.2. Regression Analysis

In addressing our second research question, we sought to determine whether age (H4) and education (H5) are related to different types of corruption acceptance in Palestine from the auditor's perspective. To achieve this, we utilised ordinal regression analysis to examine the relationships between respondents' age, gender, and education and their attitudes towards specific corrupt behaviours (from Q1 to Q13) while controlling for Social Desirability (SD). Before executing the ordinal regression analysis in this research, a thorough investigation and validation of all pertinent assumptions were performed.

Table (15) introduces all model results (1 to 13) examined by applying ordinal regression analysis. We can notice from the Table that age has a highly significant (at 1 % level) negative relationship with Grand cash, Petty cash, Petty gift, Private job, Bureaucrat job, Illicit giver, and Illicit receiver (Models 1, 2, 3, 5, 11, 12, respectively). Besides, age significantly (at 5% level) negatively affects Private contracts (Model 8). This means that the perception of the older Palestinian auditor is negatively associated with the acceptance of corruption. Thus, our first hypothesis (H4) is partially accepted. This result seems consistent with most of the previous findings in the literature (Truex, 2011; Torgler and Valev, 2006); all found that age is likely to decrease the acceptance of corruption.

Table 14. Spearman's rank correlation coefficients

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
(1) Q1	1																		
(2) Q2	.518*	1																	
(3) Q3	.464*	.744*	1																
(4) Q4	.212	.352*	.373*	1															
(5) Q5	.084	.314*	.367*	.603*	1														
(6) Q6	.174	.263*	.321*	.809*	.678*	1													
(7) Q7	.482*	.512*	.437*	.452*	.317*	.406*	1												
(8) Q8	.417*	.522*	.557*	.361*	.307*	.352*	.754*	1											
(9) Q9	.372*	.413*	.460*	.404*	.422*	.364*	.661*	.602*	1										
(10) Q10	.417*	.392*	.417*	.279*	.135	.244	.572*	.564*	.383*	1									
(11) Q11	.495*	.372*	.354*	.098	.094	.094	.514*	.441*	.370*	.699*	1								
(12) Q12	.498*	.412*	.385*	.147	.060	.155	.461*	.394*	.302*	.670*	.861*	1							
(13) Q13	.166	.307*	.288*	.304*	.253*	.281*	.477*	.447*	.571*	.228	.103	.138	1						
(14) age	-.315*	-.319*	-.367*	-.125	-.213	-.069	-.218	-.269*	-.204	-.153	-.226	-.260*	-.185	1					
(15) gender	-.258*	-.210	-.200	-.232	-.034	-.028	-.152	-.113	-.242	-.174	-.180	-.162	.108	.138	1				
(16) Education	.022	.102	.034	-.087	.053	-.047	.026	.050	-.029	.112	.173	.106	-.117	.162	.075	1			
(17) Country of Education	.235	.112	.215	.072	-.041	.029	.216	.185	.155	.046	.019	.045	.050	-.440*	-.184	-.121	1		
(18) Position	-.263*	-.171	-.318*	-.300*	-.179	-.151	-.123	-.162	.255*	-.122	-.029	-.060	-.031	.485*	0.3042*	0.1910	0.3042*	0.1910	0.3042*
(19) SD	-.048	-.111	-.047	-.116	.045	-.140	-.237	-.144	-.115	-.001	.083	.075	-.209	.243	.057	.136	-.203	.045	1

This Table presents the Spearman's correlation coefficients of all the dependent (the corruption items from Q1 to Q13) and independent variables.

* p<0.01

Source: Edited by author

Table 15. Ordinal regression.

VARIABLES	(1) Q1 Grand cash	(2) Q2 Petty cash	(3) Q3 Petty gift	(4) Q4 Politician job	(5) Q5 Private job	(6) Q6 Bureaucrat job	(7) Q7 Public contract	(8) Q8 Private contract	(9) Q9 Favouritism contract	(10) Q10 Deserved giver	(11) Q11 Illicit giver	(12) Q12 Illicit receiver	(13) Q13 Favouritism ticket
Age	-0.025*** (0.009)	-0.026*** (0.008)	-0.029*** (0.008)	-0.008 (0.008)	-0.023*** (0.008)	-0.006 (0.008)	-0.014* (0.008)	-0.020** (0.008)	-0.014* (0.008)	-0.014* (0.008)	-0.024*** (0.009)	-0.026*** (0.009)	-0.014* (0.008)
Gender (Male)	0.825** (0.385)	0.656* (0.390)	0.671* (0.389)	1.050** (0.470)	0.103 (0.392)	0.101 (0.388)	0.451 (0.382)	0.284 (0.382)	0.885** (0.390)	0.624* (0.386)	0.610* (0.397)	0.606 (0.407)	-0.508 (0.381)
Education	0.172 (0.223)	0.431** (0.218)	0.278 (0.214)	-0.091 (0.219)	0.251 (0.217)	-0.041 (0.214)	0.177 (0.213)	0.173 (0.214)	0.056 (0.212)	0.366* (0.219)	0.498** (0.228)	0.379 (0.231)	-0.136 (0.217)
SD	-0.007 (0.065)	-0.070 (0.063)	0.003 (0.062)	-0.046 (0.064)	0.070 (0.063)	-0.072 (0.063)	-0.163*** (0.063)	-0.069 (0.062)	-0.069 (0.062)	-0.005 (0.063)	0.077 (0.067)	0.084 (0.067)	-0.135** (0.064)
McFadden R ²	0.051	0.055	0.049	0.026	0.021	0.007	0.033	0.026	0.030	0.024	0.051	0.052	0.028

All regressions use ordinal regression, N = 104. The dependent variables are the scores for different questions in the CAS, which range in a seven-point scale from 1 to 7. Higher scores indicate that the corruption item is very common. Standard errors in parentheses, *** p<0.01, ** p<0.05, * p<0.1.

Source: Edited by author

Concerning gender, the Table shows that female auditor is positively associated (at 5% level) with Grand cash, Politician job, and Favouritism contract (Model 1, 4, and 9, respectively). This result is in line with our previous analysis (see Mann–Whitney U test results in Table 13).

On the other hand, the regression results show that education is positively associated (at 5% level) with two corruption items (Petty cash and Illicit giver, Model 2 and 11). This indicates that the auditor with a master's or PhD degree is more likely to view and rationalise accepting a petty bribe and receiving a bribe without asking for it. However, there is no significant influence between the education level and the other corruption behaviours in the survey. Hence, H5 is partially accepted. This supports the discussion of previous literature that education's influence on corruption is still ambiguous (Hunday, 2017; Pop, 2012; Truex, 2011).

3.5. Discussion and Conclusion

In Palestine, the definitions of right and wrong seem to be actively questioned. The principles that emphasise impartiality and an ethic of civic service conflict with traditional norms of gift-giving and favouritism. This study aims to fill the literature gap by offering a novel study of individual auditors' attitudes toward different kinds of corrupt behaviours in an underexplored context (Palestine). Specifically, our study aims to provide an answer to the questions of how auditors' norms and social acceptance differs through various types of corruption in Palestine and what defines the variances of auditors' attitude toward the acceptance of corruption behaviours. Moreover, heeding the calls for taking into consideration the SD bias on topic responses in ethics research (Tormo-Carbo et al., 2019; Lehnert et al., 2015), we include SD bias as a control variable in order to ensure data truthfulness (Strahan and Gerbasi, 1972; Crowne and Marlowe, 1960).

The findings of this article argue that Palestinian Auditors' perception of corruption differs toward different kinds of corruption behaviours—with the politician job, private job and bureaucrat job being generally more acceptable than the illicit receiver, illicit giver and deserved giver, among other findings. Politician, private, and bureaucrat job scenarios are conditions where there was a common agreement amongst respondents. Situations outside of this standard concept of corruption, such as illicit giver and illicit receiver, are situations

where there may be relative societal discord regarding the ethical acceptability of these behaviours.

Concerning determinants of individual factors, our results show significant differences in the sense that female auditors show a higher attitude toward corruption regarding grand cash, petty cash, petty gift, politician job and favouritism contract. This result supports the literature surveyed by Swamy (2001), suggesting that women perceive corruption as more acceptable than men. However, it is considered a surprising result compared to the most available findings in the literature (see, for example, Brollo and Troiano, 2016; Torgler and Valev, 2010; Swamy et al., 2001). A closer inspection of the Palestinian labour force may justify the results. According to PCBS (2020), there is a huge gap between the rate of female and male participation in the labour force and average daily salaries in Palestine. Moreover, about one-fourth of female employees in the private sector are without an employment contract. Hence, these indicators probably compromise women's perception of corruption. Women may feel unfair due to the obstacles facing them when entering the labour force; therefore, they may justify corruption to ensure their entrance into the market. Nevertheless, it is hard to argue that our results regarding gender could be generalised to other countries. Therefore, further research is needed to investigate this relationship and analyse the reasons for different attitudes toward corruption. Nevertheless, it is hard to argue that our results regarding gender could be generalised to other countries. Therefore, further research is needed to investigate this relationship and analyse the reasons for different attitudes toward corruption. Such results could provide important information to policies and bodies that aim to reduce corruption. It may suggest that more promotions and campaigns should target females or increase women's empowerment in the labour force.

Concerning auditors' positions, our result reveals significant differences in the sense that staff auditors show a higher attitude toward corruption regarding grand cash, petty gift, politician job, and favouritism contract. Therefore, our results support role theory and the theory of cognitive dissonance in indicating that the role individuals occupy could shape their behaviours; thus, individuals who occupy positions like managers tend to posit higher ethical standards than others in nonmanagerial occupations. These results are in line with Siu and Lam (2009), who indicate that managers usually posit higher ethical perceptions. Such results suggest that having a well-structured job position within an organisation is indeed relevant, but its effectiveness in implementation should be evaluated in each case. Nonetheless, further future research is needed to investigate this relationship; moreover, another line of research may consider the effect of the nature of a hierarchy and position structure within organisations, and it is likely to affect the attitudes toward corruption.

Regarding outside education, results show significant differences in the sense that auditors who studied outside Palestine indicate a lower attitude toward corruption behaviours, including grand cash, petty gift, and public contract. Such results support our argument that individuals' exposure to civic culture or civic education could shape their attitudes toward acceptance of corrupt acts. In this regard, our result supports the contention that culture is an essential factor that affects attitudes toward behaviours. All definitions of culture agree that culture is shared among group members; therefore, individuals within the same society may be defined by these shared values (Fernandez, 2008). This could emphasise the role of norms and ethical climate in organisations as factors that shape the auditors' attitudes and behaviours in society and, thus, impact the type of corrupt behaviour that becomes common. Within such a context, calls for emphasising the adoption of ethical codes of conduct and high ethical standards within organisations could be a vital factor in reducing societal corruption.

On the other hand, our results indicate that the acceptance of corruption is negatively associated with age in most of the corrupt behaviours included in the survey. This result is consistent with previous findings in the literature (Truex, 2011; Torgler and Valev, 2006). A clarification for this empirical association is that age-related factors probably change. As individuals age, they could lose more (Torgler, 2006). Concerning the education level, there is a significant positive relationship between the acceptance of some types of corrupt acts and the level of education. For example, our results indicate auditors with a master's or PhD degree are more likely to view and rationalise accepting a petty bribe and receiving a bribe without asking for it than auditors with a BA degree. Such a result supports the discussion of previous literature that education's influence on corruption is ambiguous and somewhat mixed (Kaffenberger, 2012).

Nonetheless, future research is needed to investigate such an association. Moreover, the results suggest that further education probably changes how a respondent assesses local norms. Finally, this result suggests that education level may affect the perception of accepting corrupt behaviours. This gives cause for caution as Palestine continues to improve and enhance its education system, more people will have access to education, and patterns of social norms may change and differ the attitudes toward corruption acceptance.

Furthermore, our results suggest that some norms may be more resistant to change, and the casual, social constraints encompassing these behaviours are softer as a result. While there is a significant number of research on the triggers of corruption, we only know little about how patterns of corruption differ through economic development and modernisation. Our analysis in this study is definitely too narrow in scope to answer such doubts; on the

other hand, it suggests a possibly relevant factor. If some norms are more resistant to change than others, and if norms help attain actual behaviours, then forms of corruption incidence over time could reflect the norms' adhesiveness. This suggests that bribery givers and receivers could quickly be controlled, but favouritism could continue to be accepted long after. While our study provides simple speculation, a deeper perception of the patterns of corruption occurrence and differences in social norms over time is substantially needed. If our findings here provide a limited contribution to this more ambitious investigation effort, The findings of this study have important practical implications for policymakers, regulators, professional bodies, and auditors who aim to reduce corruption in Palestine. Firstly, the study highlights the need for targeted anti-corruption campaigns focusing on specific corrupt behaviours deemed more acceptable by auditors. This information can help policymakers and regulators develop more effective anti-corruption strategies targeting more prevalent corrupt behaviour types.

Secondly, the study suggests gender, age, and education are essential factors affecting corruption attitudes. Therefore, policymakers, regulators, and professional bodies may need to consider that women auditors, younger auditors, and auditors with higher education levels may have different attitudes towards corruption than their male counterparts or those with lower education levels. This could be addressed by developing tailored training programs that promote ethical behaviour and discourage corruption.

Auditors can use these insights to self-reflect, seek mentorship or training, and strengthen their ethical decision-making skills (Daugherty et al., 2012; Smith and Carpenter, 2021). Moreover, understanding the varying attitudes towards different corrupt behaviours allows auditors to customise their approach when auditing clients or industries with a higher risk of corruption (Malagueno et al., 2010).

Additionally, the study highlights the importance of organisational culture and the role of the position of auditors in shaping attitudes towards corruption. As a result, policymakers, regulators, and professional bodies may need to emphasise adopting ethical codes of conduct in organisations and promoting high ethical standards.

Finally, policymakers may need to target younger auditors in anti-corruption campaigns to change their attitudes towards corruption and promote ethical behaviour. Overall, these insights contribute to developing a more ethical and accountable auditing profession, benefiting auditors in terms of their professional reputation and helping to reduce corruption and foster trust in the financial reporting process (Jeppesen, 2019).

Besides the strengths of this study, there are some limitations. For example, the nature of the auditors' sample from a single country (Palestine) constrains the potential of generalising results to other countries and contexts. In this term, future research may imply the same method in other social contexts and compare different countries and regions. Moreover, in this study, we identified some individual and contextual factors that may interact in determining the acceptance of corrupt behaviours. However, other relevant characteristics might be able to explain the differences in the acceptance of corrupt acts, and future research is needed in order to identify these characteristics. As our results suggested, the exposure of individuals to other cultures may affect their attitudes toward corrupt behaviours; therefore, the involvement of individuals in civic cultures or the exposure to civic education might be important factors that could shape the acceptance of corruption behaviours. In this regard, future research may consider these aspects in investigating factors affecting the attitudes toward corruption. Finally, another limitation of our study is the unbalanced sample of women auditors, which may impact the generalizability of the study's findings. However, we have addressed this limitation by providing context to the demographics of the auditing industry in Palestine, as reflected in the data from the PCPA. The low representation of women in our study is a characteristic of the auditing industry in Palestine (14 of 180), which suggests the need for further research to explore the attitudes of women auditors towards corruption. While this limitation may impact the generalizability of our findings, the insights obtained from our study are still valuable for the auditing industry in Palestine.

4. Auditor Ethical Conflict and Turnover Intention

This chapter is Under Review:

Tormo-Carbó , Dwekat, Z, Seguí-Mas, E, (2023). Should I stay or should I go? Auditor Ethical Conflict and Turnover Intention. ***Journal of Business Ethics (SSCI, Q1)***. (Under review, round 1, submitted).

4.1. Introduction

Although the auditing profession has attained professional status, there is an ongoing debate about how it maintains this status. Despite the extensive emphasis on the Code of Ethics's importance, research suggests that ethical conflicts may still occur among auditors (Shafer and Wang, 2010). More precisely, the auditors' role highlights the possible EC that auditors face in their jobs. Auditors have to satisfy the needs of their clients as well as the needs of third parties (Amerongen et al., 2022); While some managers may be inclined to pressure auditors to overlook manipulations occurring in financial statements, stakeholders expect an auditor to monitor managers and to discover and report fraud on financial statements (Mills and Bettner, 1992). Moreover, the famous profiles of ethical scandals witnessed over the last decade in accounting firms have led to an increased awareness of what is theoretically coined as an EC (Mulki et al., 2008). Nonetheless, EC has received little attention from scholars in the auditing field (Suddaby et al., 2009). This is particularly alarming, especially when the auditing profession has strong criticisms and is under intense scrutiny (see Johari et al., 2019; Imhoff, 2003; Bazerman et al., 2002).

EC is when individuals feel pressure to take actions that conflict with what they believe to be correct (Shafer and Wang, 2010; Shafer et al., 2002; Dubinsky and Ingram, 1984). According to the role theory, individuals define their roles based on their organisational position. These roles govern their perception of what is right or wrong (Tangirala et al., 2013). Mainly, when it comes to moral issues, autonomy and tendencies based on these roles can strongly manifest in the extent to which they expect themselves to behave ethically (Mai and Hoque, 2022; Lin and Ho, 2009). Accordingly, engaging in actions inconsistent with what they consider ethical will create EC. When such a case, an unpleasant state of emotional stress would rise, leading to adverse work outcomes, such as lower job satisfaction and higher Turnover Intention (TI) (Asnawi, 2022). Nonetheless, a considerable amount of literature focused on direct job outcomes such as TI and job satisfaction (e.g., Ariail et al., 2020; Smith et al., 2020; Lan et al., 2013). There is room for research to encompass factors affecting EC and its related consequences on auditors' outcomes.

Research in business ethics has long discussed that organisations' Ethical Climate (EtC) influences employees' outcomes. Ethical firm climate can be defined as the prevalent perceptions about the company's procedures and practices with ethical content or the predominant perceptions of conventional organisational practices and processes with ethical content (Victor and Cullen, 1988). It has long been agreed that organisations create social contexts that affect their employees (Andiola et al., 2020; Treviño et al., 2006;

McCabe et al., 2001). The collective effect of various organisational members' perceptions of ethics generates a work environment characterised by shared ethical work standards (Davidovitz et al., 2007; Dickson et al., 2001). In such a regard, EtC develops into a mental mechanism through which ethical issues are handled. Hence, it affects decision-making and consequent behaviour in response to ethical dilemmas. In this vein, many previous research has reported that the perceptions of EtC influence organisational members, including the EC, and work-related outcomes such as job satisfaction and TI. While the previous debate proposes a decisive moderating role of EtC on EC, including its antecedents and consequences, nonetheless, as far as our knowledge goes, no previous studies have been addressed to introduce such an effect.

This study has several research goals. A key objective is to investigate possible factors affecting EC and the negative consequences of experiencing EC. We also aim to investigate the moderating role of EtC and its relationship with EC and job-related outcomes according to professional external auditors. More precisely, we first assume that auditors perceive a combination of organisational factors that increase their feelings of stressors that affect their perceptions of EC at work, including Perceived Auditor Ethical Failure (PAEF) and Workload (WL). Accordingly, we expect that the auditors' perceptions of EC increase their feeling of pressure leading to adverse outcomes, namely TI. Furthermore, it is expected that the perceptions of EtC increase the auditor's recognition of the organisational ethics and norms, which will affect auditors' perceptions of ethical dilemmas arising in their work environment. Thus, we examine the moderating effect of EtC on the proposed associations between the organisational factors that affect the auditor's perception of EC and the negative consequences of such perception. For this study, a sample of 105 Palestinian professional auditors was utilised. The data provide a rich context to investigate the study's introduced associations. We believe that auditors' challenges and ethical issues are not restricted to a specific region. In the Palestinian context, auditors face unique challenges, such as political instability, economic challenges, and a complex regulatory environment, which can exacerbate their ethical dilemmas. By examining the Palestinian Institute of Certified Public Accountants, our study aims to contribute to understanding ethical issues in a previously under-researched context, highlighting this study's significance for practitioners and researchers.

To the best of our knowledge, the results add a novelty to Auditing Ethics. Additionally, these results are helpful for auditing companies to manage better workplace discrepancies and incompatibilities or what auditors might perceive to be EC. In this vein, this study can help to build a conceptual framework surrounding EC and provide rigid guidance about

reducing EC through organisational factors that improve understanding of work requirements. Moreover, auditing organisations that want to attain high levels of competency and ethics should be especially interested in retaining their auditors and their commitment to the profession. Therefore, this research provides valuable information that helps to enhance auditors' outcomes and hence auditing quality. Finally, this study could be valuable to policymakers and governing parties seeking to improve and expand guidance concerning the Code of Ethics.

In the next section, we first provide theoretical background; then, we provide a comprehensive literature review and development of hypotheses. We then present our methodology and findings. Finally, we provide the conclusion and discussion of the study's limitations and future research avenues.

4.2. Literature review and development of hypothesis

In this study, we aim to explore the relationships between PAEF, WL, EC, and TI among auditors by integrating role theory and ethical climate theory. Drawing on role theory, we posit that auditors experience ethical conflicts when they encounter incompatible expectations from different roles they occupy (Chen et al., 2020; Jaramillo et al., 2006), particularly when a high workload exacerbates these conflicts (Heo et al., 2021; Christensen et al., 2021). In the context of auditors, such conflicts can arise due to incongruence between their professional values and organisational demands, leading to ethical dilemmas and challenges (Shafer et al., 2002).

Additionally, we incorporate ethical climate theory to examine the moderating role of EtC on the relationships between PAEF, WL, EC, and TI. EtC refers to employees' shared perceptions of the ethical atmosphere within an organisation, which influences their behaviour and decision-making processes (Alberti et al., 2022). A supportive ethical climate can alleviate the negative consequences of ethical conflicts, reduce role stressors, and promote role clarity (Shafer et al., 2013), ultimately affecting auditors' TI (Nouri and Parker, 2020).

4.2.1 Role theory

Role theory suggests employee roles affect workplace behaviour (Chen et al., 2020; Jaramillo et al., 2006). Employees define specific roles in an organisation that set up a notion of their positions and a set of conceptions about what must be done by the position's occupant (Tangirala et al., 2013; Katz and Kahn, 1978). These roles manage employees' ethical perceptions amongst various behaviours competing for their interests at work

(Tangirala et al., 2013). In the context of our study, the central construct we are capturing is the conflict between auditors' roles as professionals who adhere to ethical standards and their roles as employees who need to meet the organisation's goals and expectations.

Rizzo et al. (1970) defined role conflict as the result of the simultaneous occurrence of sets of pressures in which conformity with one must be at the expense of the other. In this study, the role conflict arises from the discrepancy between an employee's values concerning ethical actions (as a professional) and the employer's values regarding ethical actions (as an employee) (King and King, 1990). This definition of ethical conflict (EC) underlines the perceived discrepancy between the organisational ethical values and the ethics of the employees, whether these are individual ethics or the ethical codes and values they have picked up over their life (Espinosa-Pike and Barrainkua, 2020).

Brief et al. (2001) suggest that participating in events inconsistent with an individual's core ethics creates an unpleasant mental discord that they will pursue to decrease. According to Lazarus and Folkman (1984), when demands exceed an individual's ability to meet those pressures, the individual faces a stressor. Such stressors develop a gap between what an individual wants (in this case, adhering to ethical standards as a professional) and what they can do (meeting organisational goals and expectations as an employee), leading to adverse outcomes. When employees see their efforts toward their goals being directed towards undesirable ends, they will feel less energised and start encountering physiological and psychological signs that eventually lead to adverse outcomes (Kammeyer-Mueller et al., 2012).

4.2.2. Perceived Auditor Ethical Failures and Ethical Conflict

Perceived Auditor Ethical Failures (PAEF) can be defined as an auditor's awareness and recognition of ethical failures within their professional environment, such as within their team, company, or colleagues. These ethical failures may include self-interest, failure to maintain objectivity and independence, inappropriate professional judgment, lack of ethical sensitivity, improper leadership and ill culture, failure to withstand advocacy threats, lack of competence, lack of organisational and peer support, and lack of professional body support (Jackling et al., 2007). According to role theory, individuals experience role conflict when faced with incompatible expectations from different roles they occupy (Chen et al., 2020; Jaramillo et al., 2006). In the context of auditors, an awareness of ethical failures within their professional environment may exacerbate role conflicts as they try to navigate the challenges and expectations associated with their job, professional obligations, and ethical responsibilities (Suddaby et al., 2009). Auditors across the globe, including those in Palestine, are exposed to similar pressures, ethical conflicts, and work environments due

to the adoption of International Standards on Auditing (ISA). In this vein, accounting researchers have long recognised that an auditor's behaviour is thought to be affected by the standard Code of Conduct (Alberti et al., 2022; Ariail et al., 2020). These international codes (IESBA and AICPA) set common ethical and professional requirements for different regions (Mardawi et al., 2023). They emphasise that auditors must always complete their duties with maximum integrity, independence, objectivity, and due care to win public trust in the accounting profession (AICPA Code of Professional Conduct, 2014). However, auditors are subject to dealing with various issues on behalf of their clients (Herda and Lavelle, 2012; Gendron et al., 2006). When auditors perceive a high level of ethical failures within their professional environment, they may feel increased pressure to maintain their client's satisfaction, which can present a role stressor (Bamber and Iyer, 2009). This pressure, in turn, can lead to a gap between what auditors wish to do in line with their ethical standards and what they are required to do by their clients or organisation, resulting in ethical conflict. Consequently, we propose that:

H1a: *PAEF have a positive effect on EC*

Additionally, auditors' perception of ethical issues in their work environment increases role conflict, presenting role ambiguity (Suddaby et al., 2009). It is indicated that role stress and ambiguity lead to increased interpersonal conflict and result in negative human consequences, including burnout, low job satisfaction, and work commitment (i.e., Nouri and Parker, 2020; Chi et al., 2013; Singh, 2011; Perrewe et al., 2004; Rizzo et al., 1970). Therefore, it seems that EC is likely to mediate the relationship between PAEF and TI; thus, we suggest that:

H1b: *EC mediates the relation between PAEF and TI*

4.2.3. Workload, Ethical Conflict, and Turnover Intention

According to role theory, individuals experience role conflict when they are faced with incompatible expectations from different roles they occupy. In the context of auditors, a high workload can exacerbate role conflicts as they struggle to balance the demands of their job with their professional obligations and ethical responsibilities (Heo et al., 2021). This struggle can lead to ethical conflict, as auditors may feel torn between meeting job demands (e.g., deadlines and performance targets) and upholding their ethical standards and professional integrity (Barnett and Vaicys, 2000). A high workload creates time pressure, which may lead auditors to cut corners or make compromises in order to meet required deadlines (Ponemon, 1992). Furthermore, when employees perceive that actual work demands exceed their capacity, role pressures become more significant, creating a context

that leads to role stressors and intensified role conflicts (Christensen et al., 2021). This situation often arises in auditing firms, as auditors are required to achieve increasing job demands, particularly during peak seasons, while maintaining the quality and timeliness of their work (Suhardianto and Leung, 2020; Chang et al., 2017; López and Pitman, 2014). Under high workloads, auditors may face resource scarcity, such as insufficient time and cognitive resources, which might impair their ethical decision-making abilities (Tenbrunsel & Messick, 2004). Consequently, auditors may experience ethical conflict when the need to meet job demands is at odds with their professional values and ethical responsibilities. Moreover, a high workload may lead to a heightened perception of performance pressure, causing auditors to prioritise the achievement of job demands over their ethical considerations (Sweeney et al., 2010). This pressure might result in auditors feeling compelled to engage in unethical behaviours (Persellin et al., 2019), such as falsifying reports, overlooking material misstatements, or engaging in earnings management (López and Peters, 2012; Smith et al., 2018), which directly contradicts their professional values and ethical standards (Rennie et al., 2010). Therefore, we propose the following hypothesis:

H2: *WL affects EC positively.*

Previous studies stated that conflicts between individual and organisational ethics are a solid conceptual association of the feeling of exhaustion (Maslach et al., 2001). Participating in actions inconsistent with the employees' ethical beliefs will create an unpleasant mental discord that he will seek to lower (Brief et al., 2001). EC increases when employees' personal values disagree with their organisation; accordingly, unfavourable consequences such as a lack of organisational identification, non-attendance, and TI may arise (Thorne, 2001; Schwepker, 1999;)—the results of previous research support such an argument. Shafer et al. (2002) indicated that higher levels of auditor organisational and professional conflict are correlated with a lower level of organisational commitment, which will be associated with higher TI. Furthermore, Gertsson *et al.* (2017) indicate that auditor professional conflict and job fulfilment are critical factors that affect the audit assistants to leave their audit profession. In addition, other scholars indicate that a higher auditor conflict is associated with lower job satisfaction and higher TI (Nouri and Parker, 2020; Chi et al., 2013; Bamber and Iyer, 2002; El-Rajabi, 2007; Aranya and Ferris, 1984). Therefore, in the same manner, we suggest that.

H3a: *Auditors' perception of EC has a positive effect on their TI*

Previous studies found that feeling of stress as a result of WL contributes to employees' feeling of burnout, leading to increased TI and decreased performance (Nouri and Parker,

2020; Chi et al., 2013; Sweeney and Summers, 2002; Fogarty *et al.*, 2000), dysfunctional behaviours and lower audit quality (Smith *et al.*, 2018; 2020; Herda and Lavelle, 2012, López and Peters, 2012). Hence, based on the previous hypothesised discussion, WL leads to EC, and EC leads to TI; therefore, EC is expected to mediate the relationship between WL and TI. Thus, we propose the following hypothesis:

H3b: *Auditor's perception of EC mediates the relation between WL and TI*

4.2.4. Ethical climate theory

Ethical work climate can be defined as the prevalent perceptions about the organisation's procedures and practices with ethical content (Victor and Cullen, 1988). The collective impact of multiple organisational members' ethical perceptions generates a work context characterised by common ethical standards (Davidovitz et al., 2007; Dickson et al., 2001). The original formulation of EtC represents an explanatory map of ethical decision-making and acts in an organisation based on philosophical and sociological concepts (Shafer et al., 2013). It is suggested that when behaviours in an organisation are observed to be ethical, these observations of EtC affect the behaviours of organisational members and their mindsets toward their jobs and the organisation (Brown and Treviño, 2006; Cullen et al., 2003).

4.2.5. The Moderating Role of Ethical climate

The impact of PAEF on EC may vary depending on the extent to which the organisation implements and enforces ethical codes and policies. For example, in organisations with a formal, written code of ethics and strict enforcement of ethical policies, these factors may mitigate the positive relationship between PAEF and EC. This is because the presence and enforcement of ethical guidelines provide auditors with a clear framework for managing ethical issues and conflicts that might arise from their professional activities (Ariail et al., 2020; AICPA Code of Professional Conduct, 2014). On the other hand, when organisations lack or inadequately enforce these ethical policies, the positive relationship between PAEF and EC might be exacerbated as auditors struggle to navigate the ethical challenges inherent in their professional roles (Gendron et al., 2006; Jackling et al., 2007; Bamber and Iyer, 2009). However, the degree to which EtC affects the relationship between PAEF and EC might not be uniform across different organisations. Therefore, we propose that:

H4a: *EtC negatively moderates the relationship between PAEF and EC*

Similarly, the impact of WL on EC may vary depending on an organisation's ethical climate, such as top management's communication and support for ethical behaviour (Alberti et al.,

2022). For instance, in organisations where top management actively emphasises ethical conduct and supports employees in making ethical decisions (Suddaby et al., 2009), the positive relationship between WL and EC may be weakened, as such an ethical climate fosters a culture that guides auditors in managing ethical issues and conflicts arising from increased workload (Alberti et al., 2022; Jaramillo et al., 2006; Jung and Jung, 2001). Conversely, when organisations lack prioritisation of ethical behaviour or provide inadequate support, the positive relationship between WL and EC may intensify. Empirical studies have identified associations between EtC and various outcomes, including job satisfaction and TI (Alberti et al., 2022; Brown et al., 2005; Carr et al., 2003). In this context, we propose that EtC moderates the relationship between WL and EC. The rationale for the moderating role of EtC lies in its potential to buffer the negative impact of WL on EC, as employees in organisations with well-established EtC may be more resilient to ethical challenges arising from high WL, leading to a less pronounced negative impact of WL on EC. Based on this reasoning, we propose the following hypothesis:

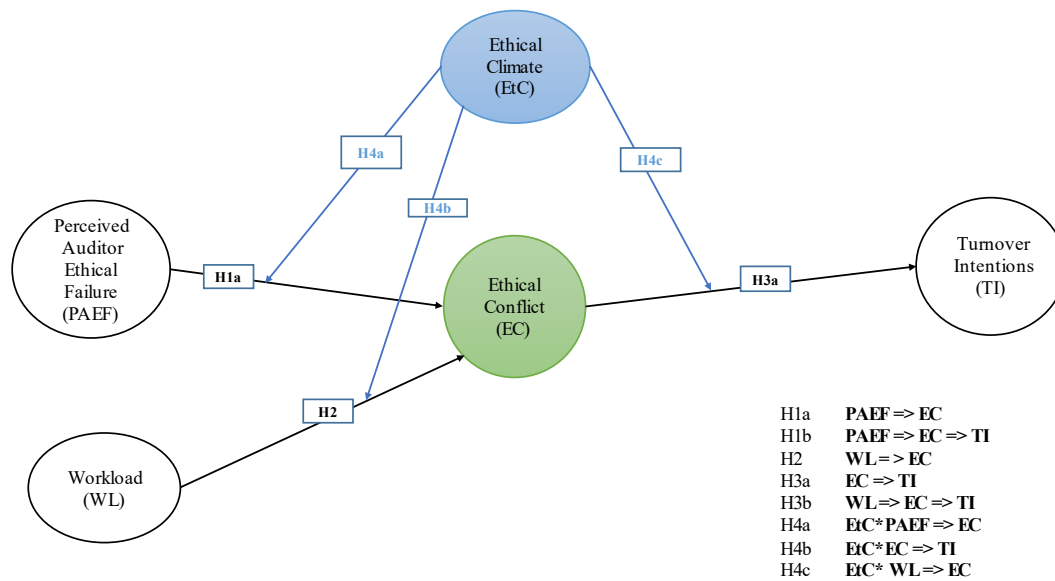
H4b: *EtC negatively moderates the relationship between auditors WL and EC*

Finally, EtC helps guide auditors through ethical dilemmas and lowers role stress (Schwepker and Hartline, 2005). According to role stress theory, lower role stressors contribute to higher job satisfaction and, consequently, lower TI (Herda and Lavelle, 2012; Affleck, 1999; Rizzo et al., 1970). EtC, in this context, plays a crucial role in providing guidance and support to auditors as they navigate ethical challenges, thereby reducing the stress they experience due to EC (Alberti et al., 2022; Mulki et al., 2008). Moreover, EtC is associated with higher auditors' organisational commitment and job satisfaction, resulting in lower TI (Nouri and Parker, 2020; Domino et al., 2015; Schwepker, 2001). The strength of this moderating effect may differ across organisations, depending on factors such as the quality of ethical guidelines and the extent to which management emphasises ethical conduct (Alberti et al., 2022; Shafer, 2009). For instance, in organisations where EtC emphasises proper behaviours and effectively addresses ethical dilemmas, auditors may perceive a reduced impact of EC on their TI (Chi et al., 2013). Conversely, when organisations lack robust ethical guidance or fail to address ethical dilemmas effectively, the positive relationship between auditors' perception of EC and their TI might be intensified (Alberti et al., 2022; Nouri and Parker, 2020) as auditors struggle to resolve ethical conflicts. Given these considerations, we propose the following hypothesis:

H4c: *EtC negatively moderates the relation between auditors' perception of EC and their TI*

The proposed model and hypotheses are shown in Figure 8

Figure 8. Proposed model and hypothesis.



4.3. Methodology

4.3.1. Sample

Our sample is formed of professional external auditors. Data were gathered using a questionnaire-based survey. To ensure that the respondents understand our survey and to prevent any bias in the language selection, we offered two questionnaire links in Arabic and English. It is worth noting that almost all the auditors are familiar with English due to their job responsibilities and the education they receive in universities. However, to avoid misleading questions, we translated the questions to Arabic and conducted a pre-test by examining the draft with three experienced professional academics to evaluate the content validity.

Moreover, an improved version of the instrument was sent to twelve audit companies to gather initial results on the reliability and validity of the survey. The pre-test results revealed that the survey was feasible for collecting the data. Once satisfied with the instrument's feasibility, we sent the questionnaire to all PCPA members (229 auditors). The auditor's contact information was gathered from the Palestinian Institute of Certified Public Accountants (PCPA) directory. Nonetheless, to enhance the response rate, we held to a more personal attitude by sending WhatsApp messages to all targeted respondents, ensuring the confidentiality and secrecy of the responses. In addition, we provided two

months period for completing this survey. The data were collected between March and May 2020, which limits the non-response bias tasting (Dillman et al., 2014), and at the end of the process, we received 106 responses. Thus, the number of valid questionnaires we gained is 106 (46.3% response rate). Table 16 shows the sample description; of the 106 questionnaires, 24 (23%) came from Big four audit firms, and the rest 82 came from non-big four audit firms. Most of the respondents are male (almost 92%), and almost all are Palestinian nationality holders (nearly 98%). Almost 60% of our study respondents have a bachelor's degree, and 31 of 106 auditors studied outside Palestine. On the other hand, most of our respondents are at the top management level (audit partner and manager). Moving to the continuous variables, the average age of our respondents is almost 45 years.

Table 16. Sample Profile

Characteristic		Column percentage N=106	
Gender			
	Male		92.30%
	Female		7.70%
Study level			
	Bachelor's degree		61.50%
	Master's degree		34.60%
	Ph.D.		3.90%
Position			
	Staff Auditor		12.50%
	Senior Auditor		7.70%
	Audit manager		40.40%
	Audit partner		39.40%
Country of education			
	Palestine		71.10%
	Otherwise		28.90%
Firm size			
	Big 4 audit firm		23%
	Otherwise		77%
Frequency of dummy variables			
Gender		Country of education	
Female	8	otherwise	30
Male	96	Palestine	74
Total	104	Total	104
Education		Position	
Ba	65	Staff	21
Master	39	Manger	83
Total	104	Total	104

Source: Edited by author

It is worth mentioning that women auditors in our study accurately reflect the current demographics of the auditing industry in Palestine. According to data from the Palestinian Certified Public Accountants (PCPA), the proportion of women auditors in Palestine is relatively low, with only 14 out of 180 being women. As a result, our study's findings may

not be generalisable to the entire population of auditors in Palestine. However, the results are still relevant to the auditing industry in Palestine.

It is essential to clarify that Palestinian auditors adhere to the International Ethics Standards Board for Accountants (IESBA) Code of Ethics. The IESBA Code shares similarities with the AICPA code and provides a comprehensive set of ethical principles and guidelines that govern the behaviour of auditors worldwide. Using a sample that follows the IESBA Code, our study remains relevant to the global auditing community and allows for meaningful comparisons with other research in the field.

4.3.2. Measures

Ethical Conflict (EC). Rokeach (1968) defines Ethical Conflict as a situation where an individual's expectations for behaviour are incompatible with their beliefs concerning right and wrong. In this study, we adapted the scale developed by Kammeyer-Mueller et al. (2012) to measure EC, using a set of 6 items specifically tailored to the experiences of auditors during their first years on the job. Participants were asked to rate the frequency of potential value conflicts, such as working for clients they do not wish to represent, experiencing conflict between professional standards and personal beliefs, and encountering conflicts between duties to the audit firm/employer and clients. Responses were collected on a 5-point Likert scale (1 = Never, 5 = Frequently).

Turnover Intention (TI). Turnover Intention results from an employee's evaluation of their likelihood to quit and an unmanifested expectation of their continuity within the organisation. In this study, we adapted the scale developed by Colarelli (1984) to measure TI, using a set of 3 items specifically designed to capture employees' thoughts regarding their intentions to leave their current job. First, participants were asked to indicate the degree of occurrence of thoughts, such as frequently thinking of quitting their job, planning to search for a new job during the next 12 months, and intentions to leave their current job next year. Responses were collected on a 5-point Likert scale (1 = Never, 5 = Frequently).

Perceived Auditor Ethical Failure (PAEF). PAEF encompasses factors that contribute to ethical failure among auditors. We adopted the 9-item scale introduced by Jackling et al. (2007) to measure PAEF, focusing on the occurrence of various behaviours in the professional environment (team, company, colleagues, etc.). Respondents were asked to rate each item on a four-point Likert scale (1 = never, 4 = frequently). The specific questions cover self-interest, failure to maintain objectivity and independence, inappropriate professional judgment, lack of ethical sensitivity, improper leadership and ill culture, failure

to withstand advocacy threats, lack of competence, lack of organisational and peer support, and lack of professional body support.

Workload (WL). Workload was assessed by asking auditors the extent to which five items represented "issues that have been challenging" when transitioning "from an accounting student to the auditor." The scale, adapted from Kammeyer-Mueller et al. (2012), uses a 5-point Likert scale (1 = not challenging, 5 = very challenging). The specific questions cover dealing with deadlines and workload, the stress of personal accountability for decisions that affect others, the difficulty of handling pressure from supervisory auditors, achieving billable hours, and conflicts between work demands and family/personal life.

Ethical Climate (EtC). Ethical climate is measured using the scale adapted from Schwepker et al. (2001), which includes five items on a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). The scale evaluates the enforcement and existence of corporate ethical codes, corporate ethical policies, and ethical top management actions. The specific questions assess whether the company has a formal written code of ethics, strictly enforces a code of conduct, has policies regarding ethical behaviour, strictly enforces policies concerning ethical behaviour, and whether top management has made it clear that unethical behaviours will not be tolerated.

Control Variables: we used Gender and Age as control variables. Gender is measured as a dummy variable which equals one if the participant is male and 0 otherwise. Age is measured as a continuous variable.

4.4. Results

To assess the suggested model, we performed a variance-based partial least square, structural equation modelling (PLS-SEM) method for analysing the determinants and consequences of auditor TI, EC and introducing the moderating role of EtC using Smart PLS 3.3.2 software (Ringle et al., 2015). PLS is an effective approach for extremely complex structural models, and due to the reflective indicators, this method is suitable for our study.

4.4.1. Reliability and validity evaluation

Tables 17 and 18 show the results of the model's reliability and convergent validity tests. As shown in Table 18, the Cronbach's alphas (CA) values presented were all well above the recommended value of 0.70 (Cronbach, 1951). Furthermore, we achieved excellent coefficients in TI, PAEF, EtC, as the achieved CA were 0.907, 0.927, and 0.943, respectively.

Table 17. Measurement model reliability and convergent validity – Ethical conflict

Factor	Item	Standardised loadings	t-value (bootstrapped)	CA	CR	AVE
Dependent variable:						
Ethical Conflict (EC)	EC1	.510***	4,294	.810	.863	.517
	EC2	.767***	15,074			
	EC3	.740***	9,617			
	EC4	.815***	25,496			
	EC5	.736***	12,503			
	EC6	.709***	8,938			
Turnover Intentions (TI)	TI1	.914***	45,200	.907	.941	.842
	TI2	.932***	56,374			
	TI3	.906***	33,472			
Predictor variables:						
Perceived Auditor Ethical Failure (PAEF)	PAEF1	.803***	17,207	.927	.940	.636
	PAEF2	.845***	26,250			
	PAEF3	.856***	24,085			
	PAEF4	.853***	26,037			
	PAEF5	.826***	26,868			
	PAEF6	.828***	21,141			
	PAEF7	.778***	14,768			
	PAEF8	.736***	12,324			
	PAEF9	.626***	9,023			
Workload (WL)	WL1	.754***	10,370	.881	.913	.678
	WL2	.892***	17,623			
	WL3	.788***	10,943			
	WL4	.845***	13,424			
	WL5	.833***	12,121			
Moderator variable						
Ethical Climate (EtC)	EtC1	.877***	20,084	.943	.956	.814
	EtC2	.941***	78,248			
	EtC3	.892***	19,290			
	EtC4	.937***	62,447			
	EtC5	.860***	20,691			

Note: CA = Cronbach's alpha; CR = Composite Reliability; AVE = Average Variance Extracted.
 **p < 0.01; *p < 0.05.

Table 18. Measurement model discriminant validity- Ethical conflict

	(F1)	(F2)	(F3)	(F4)	(F5)
(F1) Etc	.902	.442	.295	.279	.499
(F2) EC	-.401	.719	.496	.201	.667
(F3) TI	-.289	.443	.917	.324	.300
(F4) WL	.249	.119	.295	.824	.145
(F5) PAEF	-.465	.604	.277	.113	.798

Note: Diagonal values are AVE square root, values below the diagonal are latent variable correlations, while the values above the diagonal are HTMT ratios.

Concerning Table 17, the composite reliability (CR) indicators imply the mutual Variance of a set of examined variables by analysing a specific paradigm (Fornell and Larcker, 1981). Generally, it is recommended that the least amount of 0.60 CR is acceptable (Bagozzi and Yi, 1988). Once more, the CR attained was fairly above the proposed value, and the least value coefficient was 0.810 in the case of EC. Additionally, the average extracted Variance (AVE) was valued for each construct, in that way confirming AVEs of more than 0.50 (Fornell and Larcker, 1981). In this case, the highest coefficients were those obtained by TI (0.842), and EtC (0.814). The results indicated that all items were significantly associated ($p < 0.01$) with their hypothesised variables and that the extent of each standardised load, except for one item of EC (0.510**), was above 0.60 (Bagozzi and Yi, 1988), this ensures the convergent validity. Consistent with the criteria suggested by Hair et al. (2014), we kept the EC item since the AVE and CR values are adequate and given that the load value is not far from 0.60.

Table 18 provides the Discriminant validity analysis. The shared Variance between constructs couples was lower than the associated AVE (Fornell and Larcker, 1981). The HTMT ratio approach established by (Henseler et al., 2009) has been applied to verify the discriminant validity. All ratios were below 0.85, which indicates a good result (Clark and Watson, 2016). Accordingly, The suggested model provided fair, convergent, reliability and discriminating validity.

4.4.2. Testing for overall measurement and structural model

The results estimations of the structural model are shown in Table 19. As suggested by Hair et al. (2014), bootstrapping (5,000 resamples) was used to propose the Standard errors and t-values that allowed individual sign changes. As a result, the R2 was higher than the cut-off level of 0.10 for our dependent variables (EC and TI). Also, as stated by Falk and Miller (1992), the Q2 blindfolding statistical tests (Geisser, 1974; Stone, 1974) were above zero; for instance, Table 4 indicates that Q2 (EC) is 0.199 for EC and Q2 (TI) is 0.179 for TI. Both are between 0.15 and 0.35, so predictive relevance, according to Hair, Risher, Sarstedt, and Ringle, 2019 is medium. Thus, proving the model's predictive value proposed by Henseler et al. (2009) and Hair et al. (2014). SRMR value is 0.078 below 0.08 (Hu and Bentler, 1998).

4.4.3. Hypotheses testing

The results in Table 19 indicate a highly significant positive correlation between PAEF and EC (H1a; $\beta = 0.437$; $p < 0.01$); thus, H1a is supported. This means that auditing firms with higher ethical failures would have higher EC. Nevertheless, these results are consistent with prior studies (i.e., Espinosa-Pike & Barrainkua, 2016) that revealed that PAEF impacts EC; they indicate that auditors who work in auditing firms with more minor ethical issues would have a lower EC.

One of the most critical contributions of this work is to investigate the mediating effect of EC on the relationship between (PAEF and TI) and (WL and TI). Concerning the indirect effects, we found a positive and significant mediation effect of EC on the relation between PAEF and TI (VAF is 100% above 80%). Therefore, one part of the effect of PAEF and TI was mediated by the variable EC, which supports H1b (H1b; $\beta = 0.197$; $p < 0.05$). This result indicates that auditors who work in auditing firms with higher ethical failure problems would have a higher EC and, thus, have higher TI. This result is in line with H1a (PAEF-EC) and H3a (EC-TI) and is consistent with previous results.

When analysing the model in terms of its ability to predict EC, we obtained an R2 of 42.4%, which is an excellent result according to the suggestions of Chin (1998), given that the model's inputs can explain almost 40 % of the observed variation.

For H2, our results indicate an insignificant positive relationship between WL and EC; thus, H2 is rejected.

Concerning TI, Table 19 supports H3a, which indicates a significant positive relationship between EC and TI (H3a; $\beta = 0.375$; $p < 0.01$). This result means auditors who work in auditing firms with higher EC would have a higher intention to quit their jobs. This result is consistent with previous studies, such as Gertsson et al. (2017), Shaukat et al. (2017), and Schwepker (1999). For example, according to Thorne (2001), EC rises when employees' values disagree with their organisation's values. Therefore, unfavourable consequences such as a lack of organisational identification, absenteeism, and TI. In the same direction, Schwepker (1999) found that EC significantly positively impacts employee TI. Kammeyer-Mueller et al. (2012) explain this relationship, stating that jobs need considerable time and effort investments. Moreover, Gertsson et al. (2017) reveal that EC is a crucial factor affecting auditor assistance to quit their audit work. Therefore, if auditors feel that this effort is vigorously directed toward undesirable sides, dissatisfaction about their jobs will occur. Consequently, if EC reduces auditor career fulfilment thus, the auditor TI rate would be high.

On the other hand, concerning the mediating effect of EC on the association between (WL and TI), we found a positive but insignificant mediation effect when examining the indirect effect of WL through TI. The Variance accounted for (VAF) is 15 %; according to Hair et al. (2014), if the VAF is less than 20%, there is no mediation effect. Thus, H3b is rejected.

Our second primary contribution was testing the moderating effect of auditing firm EtC on our previous three (H1a, H2, and H3a) hypotheses. As shown in table 4, auditing firm EtC negatively moderates the association between PAEF and EC (H4a; $\beta = -0.128$; $p < 0.05$); therefore, H4a is accepted. This result highlights the positive critical role of EtC in auditing firms. For instance, our results above approve the first hypothesis, which indicates a positive link between PAEF and EC; however, auditors who work in auditing firms with a positive EtC would have lower ethical issues and problems (Nguyen et al., 2022), thus lower EC. Therefore, auditing firms with more ethical failure and a good EtC would have a lower EC. Different authors support this result. Ismail and Yuhonis (2018) report that a positive EtC improves auditor ethical behaviour and thus reduces ethical issues and problems. Barnett and Vaicys (2000) indicate that a positive EtC significantly moderates the association between ethical judgment and ethical behaviour. Wimbush and Shepard (1994) and Vardi (2001) conclude that a good EtC is associated with ethical employee behaviour. Others (Adams et al., 2001) indicate that the existence of the Code of Ethics in companies positively affects the perceived employee ethical behaviour.

On the other hand, concerning H4b and H4c, we did not find any moderating impact of EtC on the association between (WL and EC) and (EC and TI); thus, H4b and H4c are not supported.

Table 19 summaries the results of our hypotheses testing:

Table 19. Hypothesis testing

	Hypotheses	Standardised beta	t-value (bootstrapped)	
H1a	PAEF => EC	.437***	4,120	Supported
H1b	PAEF =>EC => TI	.197**	2,549	Supported
H2	WL => EC	.159	1,571	Rejected
H3a	EC => TI	.375***	3,136	Supported
H3b	WL=> EC => TI	.073	1,291	Rejected
H4a	EtC*PAEF => EC	-.128**	2,245	Supported
H4b	EtC* WL => EC	-.029	.416	Rejected
H4c	EtC*EC => TI	.048	.843	Rejected

***p < 0.01; **p < 0.05; *p < 0.10.
R2 (EC) = 0.424; R2 (TI) = 0.243.
Q2 (EC) = 0.199; Q2(TI) = 0.179

Source: Edited by author

4.5. Conclusion and Discussion

4.5.1. Discussion and implications

EC usually occurs when organisations encourage their employees to behave or make decisions that are inconsistent with their beliefs about what is considered right or wrong. Such situations precipitate considerable frustration and other adverse work outcomes, such as increasing the TI. Given the complex nature of auditing professionals and their roles in serving the public interest, growing interest in practices that reduce EC is, therefore, witnessed. In this vein, this study offers empirical evidence about organisational determinants and consequences of auditor EC. Namely, this study examines the associations between PAEF and WL with EC. In addition, it also examines the effect of EC on Auditor TI and, ultimately, the EC's mediation effect on the relationship between PAEF-TI and WL-TI. Furthermore, our study highlights the moderating role of EtC on previous relationships. Contextually, this is achieved by analysing a sample of 106 Palestinian auditors using PLS-SEM.

In conclusion, our findings reveal that PAEF affects EC positively. Besides, we found that auditors with higher EC would have a higher TI rate. Furthermore, we also find that EC mediates the association between PAEF and TI. Finally, for the moderating effect of EtC, our results indicate that EtC negatively moderates both the associations between PAEF and EC.

It is worth mentioning that our study is the first to address the impact of PAEF on EC. Our result suggests that PAEF is undoubtedly an essential factor affecting auditors' EC. For instance, this result indicates that auditor failure to maintain objectivity and independence, inappropriate professional judgment and lack of ethical sensitivity, competence, and professional body support would lead to higher auditor EC. Furthermore, we find that discomfort brought by EC in the auditing environment is associated with an increased tendency for auditors to consider leaving their jobs. Moreover, our results suggest that EC affect the TI positively. Such findings extend the previous proposed results by (Ariail *et al.*, 2019), who indicate that the congruence between professional and auditors' values will positively affect society and auditing outcomes. Hence, EC is associated with the auditing process and is related to auditors' dysfunctional outcomes, such as TI. On the other hand, the findings suggest that addressing the factors that affect the PAEF could potentially help reduce EC and the associated incongruences between auditors' values and professional, ethical conduct, which might, in turn, lower the auditor TI rate. Auditors' TI harms not only the auditing firm but also the auditing quality; according to Chi *et al.* (2013), a higher TI rate would lead to frequent hiring, training, and replacement of professional staff, thus, reducing audit quality.

Scholars have long acknowledged fostering a positive EtC is a sound business practice (Mulki *et al.*, 2008). Being the first to address the moderating role of EtC on the relationships between critical organisational variables and auditors' outcomes, this study offers further empirical evidence supporting the concept that "good ethics" is "good business". Moreover, our results contribute to and extend the previous results on EtC literature in the auditing context. In line with Shafer *et al.* (2013), our findings approve that when behaviours in an organisation are perceived to be ethical, these perceptions of EtC affect the behaviours of organisational members as well as their attitudes toward their jobs and the organisation. Thus, this study supports the belief that there is an association between EtC and auditors' attitudes. According to Nguyen *et al.* (2022), a good firm's ethical culture positively correlates with auditors' ethical decisions and intentions. Therefore, our results suggest that EtC is associated with a lower EC, potentially indicating that auditors working in organisations with a solid ethical climate may be better equipped to behave ethically and address PAEF in the work environment. Furthermore, this study supports the idea that there may be an association between auditors' perception of an ethical work environment (i.e., work in a company that has a formal and written code of conduct and has strictly enforced policies regarding ethical behaviour) and their acceptance of WL, which could potentially result in less TI.

In light of the above discussion, this study provides many frightful implications. While it may be challenging to eliminate EC in the auditing profession due to its complex nature, there may be potential steps that auditing firms can take to address the dysfunctional outcomes for their employees, although further research is needed to establish causality (Shafer *et al.*, 2013; Shafer, 2009; Shafer *et al.*, 2002); however, auditing firms could imply some effective steps to overcome the dysfunctional outcomes for their employees. One potential approach is to foster a culture that promotes conduct and commitment to conform with ethical codes, although further research is needed to confirm the effectiveness of this strategy. On the other hand, the effective EtC essentially needs employees' ethical values to be internalised; therefore, organisations' success in supporting ethical conformity with employees' ethical values can establish an efficient, ethical organisational climate. This appraisal may contribute to the congruency between organisational expectations and auditors' attitudes, potentially leading to positive work outcomes. At the same time, the lack of implementation of ethical guidelines may be associated with the auditor's perception of their job as worthless and create an ineffective life experience, potentially leading to increased TI. Furthermore, organisations may take a proactive approach by adopting procedures that could enhance the auditors' perceptions of EtC. Such perceptions can be improved via different supervision procedures, such as providing open communication channels to lessen the destructive experiences that can arise from individual inclinations. Communication is vital as it helps boundary-spanning auditors evaluate whether organisational ethical norms are congruent with their individual values (Jaramillo *et al.*, 2006; Dubinsky and Ingram, 1984). Additionally, organisations can create a good EtC by integrating such expectations into the reward system.

4.5.2. Limitations and Directions for future research

Although our study sheds light on the determinants and consequences of auditor EC and the moderating role of EtC, it has some potential limitations. First, our study analyses cross-sectional data using a SEM model; therefore, the causality of relations cannot be asserted. According to Hair *et al.* (2014), a SEM model can deal with an unlimited number of statistically equivalent models to produce an equal fit. Consequently, we depend on previous literature and the meaningfulness of the model to explain the hypothesised associations presented to support the asserted model (Mulki *et al.*, 2008). Therefore, it could be beneficial for further investigations to use experimental designs or apply longitudinal data to examine the causal connections between the model variables. In addition, the current research examined auditors from several accounting firms; however, future studies could provide valuable insights into the characteristics and influence of the

EtC by focusing on one or a few accounting firms. For instance, research may compare across functional specialisations within the same organisation, such as auditing, taxation and consulting, while holding the effect of EtC constant. This will provide valuable insights into differences in the EtC over time and assess long-term developments of the EtC or culture in public accounting.

Furthermore, our study uses a sample of a single country, focusing on an organisational form EtC. On the other hand, according to Martin and Cullen (2006), there are three general classifications of antecedents of organisational EtC: the organisational form, external perspective, and managerial and strategic orientations. Nevertheless, Martin and Cullen (2016) conclude that studies on the antecedents of EtC are fragmented and scarce. Furthermore, regarding the institutional or external perspective, future research of auditing companies could assess for possible differences in EtC across cultures and countries. Moreover, future scholars could provide more insight by considering cross-cultural differences in EtC assessments for certain practice areas such as auditing and taxation. Finally, while most auditing ethics research is concentrated in developed countries, our study provides a novel insight by addressing the determinants and consequences of auditor TI, EC, and moderating role of EtC in a developing country. However, a more significant investigation is still needed in underdeveloped countries; therefore, future research could expand in a developing context. Moreover, comparing developed and underdeveloped contexts would add significant value to the existing literature. Finally, another limitation of our study is our sample's potential lack of representativeness, particularly in terms of gender balance. As mentioned earlier, our sample reflects the current demographics of the auditing industry in Palestine, with a relatively low proportion of women auditors. While this accurately represents the population of auditors in the region, it may limit the generalizability of our findings to other contexts with a more balanced gender distribution in the auditing profession.

5. Auditors' career fulfillment and turnover intention: En examination of job demand-resources model

This chapter is Under Review:

Tormo-Carbó, G., Dwekat, Z, Seguí-Mas, E, (2023). It's about resources, not only demands! Looking at auditors' career fulfillment and turnover intention. ***Managerial Auditing Journal***. (Under review, SSCI, Q3).

5.1. Introduction

The auditing profession plays a vital role in ensuring the financial reporting quality of publicly listed firms. Auditors provide investors with trustful information on which to base their decision-making process. Thus, the auditing profession's reliability and objectivity advocate the business's discipline and logical functioning (Bronson et al., 2021; Espinosa-Pike and Barrainkua, 2020). On the one hand, the unfolding of numerous accounting scandals combined with globalisation, the broadening of accounting services and market competition have brought substantial challenges to the profession, and the pressures that face auditing firms have been sharpened. Therefore, auditors now face increasing job demands to perform a high-quality audit with the maximum level of integrity and honesty (Ayoola, 2022).

On the other hand, the role played by auditors is complex in nature; the need to satisfy the social needs of third parties as well as the needs of their clients creates a fertile environment for ethical conflicts (Amerongen et al., 2022; Shafer et al., 2013). Nonetheless, such conflicts are suggested to create unpleasant feelings of exhaustion, leading to adverse job outcomes (Maslach et al., 2001). While some behavioural accounting literature has voiced concerns about how demands could affect professional auditors' attitudes and performance (Ayoola, 2022; Molina-Sánchez et al., 2019), nevertheless, the focus has mainly included the pressures from clients. However, it is important to note that these concerns have mainly been addressed from the client's perspective and not from the organisational point of view and psychological perspective or approach. In this vein, there is a need for further investigation concerning auditing firms' environments and how to mitigate pressures and conflicts of work.

Highlighting more research efforts on reasons for the work pressures of auditors will only tell us more about the problems; however, it will not provide information about work interactions and whether auditors can cope with such demands. Organisational context can be characterised by different factors influencing employees' attitudes and outcomes (Andiola et al., 2020; Treviño et al., 2006). In addition, according to Job Demands-Resources (JD-R) theory (Lesener et al., 2019; Bakker and Demerouti, 2007), each occupation possesses unique characteristics that result in specific job demands and conflicts, including the auditing profession (Molina-Sánchez et al., 2019; Yan and Xie, 2016). These characteristics can be categorised into two groups: job demands and resources. The JD-R model offers a theoretical framework that can be utilised to examine organisational factors that either foster or impede adverse work outcomes (Bakker and Demerouti, 2007). It has been used in many fields to determine employees' well-being, work

identity and TI. Hence, the JD-R model could be utilised to investigate how auditors can cope with the ethical issues they face and generate conflict.

According to previous studies, the results of applying the JD-R model matter only when the interactions between demands and resources have been considered (Lesener et al., 2019). Accordingly, we aim to understand the job demands and resources contributing to auditors' work outcomes. Thus, the primary objective of this study is to investigate how job demands and resources affect auditors' work outcomes, with a specific emphasis on using the JD-R framework as a theoretical lens.

While the JD-R model has been widely validated across various professions, such as teachers, police officers, dentists, managers, and nurses (Van den Broeck et al., 2013; Bakker and Demerouti, 2014, 2018), auditors confront distinct challenges and pressures that set them apart from other professions. Specifically, auditors must meet public interest expectations, maintain professional standards, and preserve their independence in a constantly evolving business environment. By investigating the JD-R framework among auditors, our study uncovers unique insights into the challenges and demands these professionals face within a complex environment.

Hence, our study contributes significantly to the existing literature by applying the JD-R framework within the unique context of auditors in Palestine, occupation and geographical area that has not been previously explored in the JD-R literature (Galanakis and Tsitouri, 2019; Kwon and Kim, 2019). Furthermore, the context of Palestine introduces additional socio-political and economic factors that can influence auditors' job demands and resources in a distinct manner compared to other settings. These findings enrich the understanding of the JD-R model and highlight the importance of context-specific factors in shaping job demands and resources for auditors.

We contribute to the existing literature in several ways. First, it contributes to the previous literature by developing and expanding the investigation on the auditor EC as demands in the auditing context. Also, our study highlights the critical effect of job resources in the auditing organisation environment to mitigate adverse outcomes (TI) of job demands (EC) and promote positive outcomes (CF). Third, it provides a solid conceptualisation of the interaction between job demands and resource factors that affect TI and CF in an auditing context. Finally, concerning the practical contribution, investigating factors that influence auditors' behaviours and work outcome is of great importance to the attainment of future performance of the profession, especially during a time when the auditing profession is under intense scrutiny (see Johari et al., 2019; Imhoff, 2003) The results of the study could

be helpful to auditing firms, policymakers, and governing parties. It provides valuable information for auditing firms that seek to attain high levels of ethics and professionalism; managers could draw some effective decisions regarding directing and enhancing the organisational climate.

In the next section, we provide the literature review and the development of hypotheses. We then present our methodology and findings. Finally, we provide the conclusion, discussion, limitations and future research avenues.

5.2. Literature review and development of hypothesis

5.2.1. The Job Demands-Resources framework

The JD-R model was introduced in 2001 to identify possible antecedents of stress and burnout (Demerouti et al., 2001). This model has been used in different fields, such as Nursing (Peterson et al., 2008), Physiology (Demerouti et al., 2001), Management (Bakker et al., 2014) and Environmental sciences (Patel and Bartholomew, 2021). However, few studies applied the JD-R model in the accounting and auditing field (see, for example, Ayoola, 2022; Molina-Sánchez et al., 2019; Yan and Xie, 2016).

According to Bakker et al. (2004), the JD-R model is based on the assumption that every job may have distinct risk factors associated with stress and burnout. These risk factors are typically classified into two categories: job demands and job resources. This overarching framework can be applied to different job-related settings, regardless of the specific demands and resources involved. A further tenet of the JD-R model posits that job stress and burnout are more likely to occur when there is a high level of specific job demands and a scarcity of certain job resources (Demerouti et al., 2001). For example, accomplishing job-related aims requires further efforts in the existence of excessive job demands, causing exhaustion. Likewise, an absence of job resources also burdens the accomplishment of job-related aims and leads to disengagement (Demerouti et al., 2001).

A definition of job demands provided by Bakker et al. (2004: 86) suggests that they refer to a job's psychological, social, or organisational aspects that necessitate persistent physical and/or psychological exertion by the employee. An example of job demand is role ambiguity, which refers to insufficient information and role clarity that hinders employees from making appropriate decisions on assignments and responsibilities, ultimately resulting in poor outcomes (Bamber et al., 1989). Role conflict is another instance of job demands where the demands of clients and supervisors are incompatible, and complying with one will contradict the other (Ayoola, 2022; Lesener et al., 2019). Ethical conflict can be considered an

additional aspect of job demands, as it represents situations that challenge employees' moral and ethical values, requiring continuous mental effort to navigate and resolve (Juujärvi et al., 2023).

The term "job resources" refers to the physical, psychological, social, or organisational factors within a job that helps to reduce job demands and associated physiological and psychological costs, assist in achieving work goals, and promote personal growth, learning, and development (Bakker & Demerouti, 2007, p. 312). A range of factors can act as job resources, which include social support, performance incentives, management stress training, job crafting, engagement partner–subordinate exchange, and flexible work arrangements (Buchheit et al., 2016). Other resources involve supervisors' feedback, favourable working conditions and environments, peer and supervisor support, ethical climate (EtC) and organisational Empowerment (EM) (Schaufeli and Bakker, 2004).

5.2.2. Model development

This study aims to apply the JD-R framework to explain the relations between job demands and job resources and generate certain work outcomes (TI and CF) in the auditing working context. As mentioned above, the JD-R framework categorises a positive association between job demands and stress and burnout (EC and TI and CF), as well as a positive relationship between job resources and work engagement. Moreover, prior studies have demonstrated a negative relationship between job resources and adverse work outcomes (Ayoola, 2022; Lesener et al., 2019; Molina-Sánchez et al., 2019; Yan and Xie, 2016). The job demand in our model is the ethical conflict (EC) that arises in the auditing work environment, leading to stressors and causing TI. While the job resources (EM, EtC) are expected to reduce the job demands (EC) and consequently decrease adverse work outcomes (TI) and promote positive work outcomes (CF). Formally, these expectations are illustrated in Figure 9.

Job Demands

Job demands are inevitable in the auditing profession, mainly because of the complex role of the auditing profession; auditors must satisfy the social needs of third parties and their clients (Amerongen et al., 2022). Many rules and regulations surround such a role. For example, The Ethical Code of conduct requires the auditors to act with expertise and the highest level of integrity, honesty, and independence (Pflugrath et al., 2007). However, despite the numerous regulations and oversight committees in place to maintain ethical standards, various ethical issues remain significant. For example, in 2020, the Securities and Exchange Commission (SEC) charged Deloitte with violating auditor independence

rules in their audit of a consulting firm that was simultaneously consulting for Deloitte's audit client (SEC, 2020). Auditors face the challenge of compromising their duties to satisfy their clients' and organizations' targets. At the same time, they are still required to act according to their beliefs, ethical values, and the code of ethical conduct (Shafer et al., 2013). Therefore, ethical issues (such as conflict of interest, self-review threats, familiarity threats, and intimidation threats) may be critical in auditing firms. With this regard, auditors could be involved in a wide range of ethical problems leading to the various threats to auditor independence, objectivity, and integrity that can arise during an audit (Jackling et al., 2007). These threats could be seen as threatening job demands in the auditing process that can generate tension between their professional obligations and their interests or the client's interests, leading to ethical conflicts being raised (Ayoola, 2022; Shafer and Wang, 2010). For example, conflict of interest occurs when an auditor's interests conflict with their professional responsibilities, such as having a financial interest in a client or a close personal relationship with a client's management team ([Windsor](#) et al., 2009; Moore et al., 2006). This conflict of interest can lead to ethical conflicts, as auditors may feel pressure to prioritize their interests over their professional obligations (Shafer et al., 2013). Similarly, familiarity threats can arise when an auditor becomes too familiar with a client or its employees, making it difficult to maintain objectivity (Bamber and Iyer, 2007). This threat can lead to ethical conflict, as auditors may feel pressure to overlook issues they should be reporting

The relationship between Perceived Auditor Ethical Issues (PAEI) and auditor ethical conflict can be better understood by recognizing the role of PAEI as an antecedent. PAEI is a concept that represents an auditor's awareness, perception and understanding of the ethical dilemmas and challenges encountered during the auditing process, as measured by the frequency of observing specific behaviours in their direct work environment (Jackling et al., 2007). These behaviours include conflict of interest, self-review threats, client/management advocacy, familiarity threats, intimidation threats, earnings management issues, competency issues, fraudulent activities, and whistleblowing issues. The auditors' perception of these issues (PAEI) generates ethical conflicts among them by increasing their sensitivity to ethical problems they face, thereby making them more likely to confront situations where they must make challenging moral and ethical decisions. As auditors grapple with these decisions, the tension between their professional obligations and personal interests, or the client's interests, can lead to ethical conflicts (Ayoola, 2022). It is primarily due to the increased awareness of moral dilemmas within the auditing profession. The heightened sensitivity to ethical issues drives auditors to confront and

resolve these challenges, resulting in a higher likelihood of experiencing ethical conflicts (Ayoola, 2022). Hence, in such context, we propose our first hypothesis as follows:

H1: *PAEI has a positive effect on auditor EC*

Previous studies stated that conflicts between individual and organisational ethics are a solid conceptual association of the feeling of exhaustion (Maslach et al., 2001). Participating in actions not consistent with the employees' ethical beliefs will create an unpleasant mental discord that he will seek to lower (Brief et al., 2001). EC increases when employees' personal values disagree with their organisation; accordingly, unfavourable consequences such as a lack of organisational identification, non-attendance, and TI may arise (Barrainkua and Espinosa-Pike, 2020; Smith et al., 2020; Thorne, 2001; Schwepker, 1999). The results of previous research support such an argument. Shafer et al. (2002) found that auditors who experienced higher levels of conflict in their professional and organizational roles tended to exhibit lower levels of organizational commitment, which, in turn, is positively associated with TI. Furthermore, Gertsson et al. (2017) indicate that EC and job fulfilment are critical factors that affect the audit assistants to leave their audit profession. Therefore, we suggest that

H2: *There is a significant positive association between EC and auditor TI*

The initial investigations on job satisfaction focus on need fulfilment. A fulfilling career is one that gives a person the ability to express his personal beliefs (Super, 1970). On the other hand, the employees who have to devote their time to engage in conduct he sees as dishonest will not likely feel that this career expresses their underlying values. In this vein, Kammeyer-Mueller et al. (2010) included that individuals who experience EC will feel less fulfilled with their careers. Hence, to the extent that EC exists, it could negatively affect work-related attitudes and intentions, including CF. While previous scholars indicate that a higher level of auditor EC is associated with lower job satisfaction and higher turnover intentions (Barrainkua and Espinosa-Pike, 2020; Smith et al., 2020; El-Rajabi, 2007; Shafer et al., 2002; Bamber and Iyer, 2002), to our knowledge, no study has linked the EC with CF in auditing context. Therefore, based on the previous discussion, our third hypothesis will be as follow:

H3: *There is a significant negative association between EC and auditor CF.*

CF may comfort the auditors to express their own values, including their ethical beliefs, which may lead to the feeling that their jobs are satisfying (Moyes et al., 2006). On the other hand, previous literature indicate a negative association between auditor job satisfaction

and TI (Smith et al., 2020; Nouri and Parker, 2020; Persellin et al., 2019; Chong and Monroe, 2015). Moreover, prior studies (see, for example, Lesener et al., 2019) suggest that CF could be one job resource that affects job satisfaction and consequently reduce TI; hence, we propose that if job satisfaction influences the TI, CF will also affect TI, thus based on the above discussion, we propose our fourth hypothesis as follows:

H4: *CF has a negative effect on auditors' TI*

Job Resources

EM is considered a job resource that serves as a motivational tool for employees, empowering them to influence their work roles and the work environment (Spreitzer, 1996, 1995). Valadares (2004) has observed that EM is frequently demonstrated when employees assume roles and responsibilities that were traditionally assigned to others. Employee EM is a form of participatory management that enables employees to make decisions without constantly consulting with their supervisors. This approach fosters bottom-up organizational dynamics and is viewed as a type of employee participation initiative (Michailova, 2002). Many previous studies suggest that if employees are empowered, they will probably feel that they have the power to determine their supervisors' work outcomes and that their judgments and decisions are trustworthy in their organisations (Butts et al., 2009). Therefore, it is suggested to be a key factor that establishes efficient quality efforts and significantly contributes to organisational objectives (Ongori, 2007).

According to Ahamd (2020), auditors who feel more empowered within their organisation will be less likely to engage in unethical behaviour, as they have a greater sense of control and accountability over their work and are, therefore, less susceptible to external pressures. Previous literature found EM to have initiative and trust in the work environment, positive attitudes, and improved performance job involvement, career satisfaction, and organisational attachment (Sandhya and Sulphey, 2021). Within such a context, it seems logical to suggest that when an employee is empowered, the job demands (EC) and antecedents of job demands (PAEI) would decrease. Consequently, we expect a negative link between auditors' EM with EC and PAEI. Hence, we suggest the following

H5a: *There is a significant negative relationship between auditor EM and PAEI.*

H5b: *There is a significant negative relationship between auditor EM and EC.*

CF and Job satisfaction are essential to employee well-being and organisational success. Zhang and Bartol (2010) assert that EM plays a significant role in improving job satisfaction. Employees who feel more empowered within their work environment are more motivated to

achieve their career goals, leading to greater satisfaction and fulfilment in their work (Smith and Emerson, 2017). This assertion is supported by various studies that indicate a positive link between EM and job satisfaction (Pelit et al., 2011; He et al., 2010).

In the auditing context, Smith and Emerson (2017) found that employees in auditing firms often perceive their working environment as stressful, which can lead to burnout and decreased job satisfaction. In addition, auditors face challenging deadlines that require them to make prompt decisions, often necessitating the removal of formal barriers. To alleviate the stress associated with the workplace, Ahmad (2020) suggests that auditing firms that foster EM by sharing the decision-making process with their employees could ease work-related stress.

Furthermore, empowering employees gives them a sense of control over their work, which can increase their commitment and optimism while reducing their intent to leave the job (Thomas and Velthouse, 1990). Hence, previous studies, such as Kim and Fernandez (2017), have reported the negative direct impacts of employee EM on turnover intention. Therefore, based on the previous discussion, we propose that EM, as a job resource, has a negative relationship with adverse work outcomes such as TI and is positively associated with constructive work outcomes such as CF.

Therefore, we suggest the following:

H5c: *There is a significant positive relationship between auditor EM and CF.*

H5d: *There is a significant negative relationship between auditor EM and TI.*

Ethical climate

An EtC is established within a firm when its members recognize that specific ethical principles or behaviours are considered expected norms or standards for decision-making (Decoster et al., 2021; Liu et al., 2020; Andiola et al., 2020; Davidovitz et al., 2007; Cullen et al., 2003; Dickson et al., 2001). Establishing an EtC involves translating an organisation's values into actions manifested in a range of work-related outcomes. In such a manner, shared perception of EtC in the company is one of the critical job resources that help the employees to reduce the role stress and ambiguity arising from complex job demands. The EtC construct has been studied for over two decades in the organisational behaviour and business ethics literature (Treviño et al., 1998; Victor and Cullen, 1988, 1987), and the collective results of many studies indicate that the perceived climate in one's organisation

not only affect the ethical but also the affective outcomes such as organisational commitment, TI, job satisfaction, and CF (Martin and Cullen, 2006).

As a psychological mechanism, an EtC serves as a means for managing ethical issues, thereby influencing decision-making and subsequent behaviours in response to ethical dilemmas. According to Cullen et al. (1989), this conceptual framework offers organizational decision-makers a way to grasp the ethical issues within their organization. Further, employees armed with an understanding of the EtC within their organization are better equipped to identify potential risks associated with unethical behaviour and suggest strategies to mitigate these risks. In such regard, EtC not only influences which issue employees consider ethically relevant but also determines the criteria employees use to understand, weigh, and resolve such issues (Cullen et al., 1989). These results suggest that organisations' EtC would likely limit the perceptiveness of ethical issues for its employees.

Consequently, if an EtC does not align with professional values, it is likely to generate feelings of conflict among individual employees. Empirical evidence from a study of auditors strongly supports this assertion, showing that perceptions of an EtC explained a significant proportion of the variation in organizational-professional conflict (Shafer et al., 2013; Shafer and Wang, 2010). Therefore, we suggest that EtC in auditing firms affect the auditors' perceived ethical issues within the organisation; we also propose that EtC has a negative impact on auditors' ethical conflict.

H6a: *EtC has a negative impact on PAEI*

H6b: *EtC has a negative effect on EC*

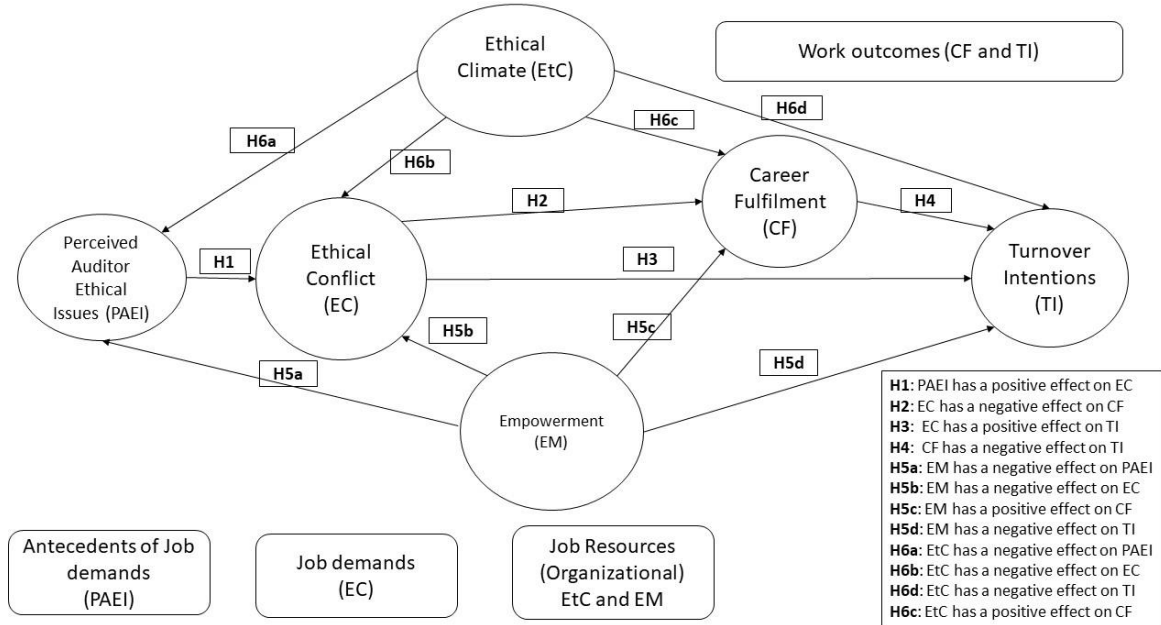
Moreover, Martin and Cullen (2006) suggest a strong relationship exists between the perceived organisational EtC and employees' work outcomes. Furthermore, many previous research concludes that EtC perceptions influence job satisfaction (Alberti et al., 2022; Andiola et al., 2020; Ismail, 2015; Wang and Hsieh, 2012; Tsai and Huang, 2008; Schwepker, 2001). Similarly, it is suggested that the higher recognition of EtC fit of an auditing firm is linked with higher levels of perceived job satisfaction and organisational commitment (Domino et al., 2015). Such results are supported by Valentine et al. (2006), who found that corporate ethical values impact job satisfaction and turnover. In addition, Shafer and Wang (2010) found that weaker ethical climates are associated with lower job commitment. Therefore, it seems logical to suggest that auditing organisations' EtC will affect auditors' CF and TI.

H6c: EtC has a negative effect on auditor TI

H6d: EtC has a positive effect on auditor CF

The proposed model and hypotheses are shown in Figure 9.

Figure 9. Proposed model and hypothesis.



Source: Edited by author

5.3. Methodology

5.3.1. Sample

Our sample is formed of professional external auditors. Data were gathered using a questionnaire-based survey. To ensure that the respondents understood our questionnaire and to prevent any bias in the language selection, we offered two questionnaire links in Arabic and English. It is worth noting that almost all the auditors are familiar with English due to their job responsibilities and the education they receive in universities. However, to avoid misleading questions, we translated the questions to Arabic and conducted a pre-test by examining the draft with three experienced professional academics to evaluate the content validity.

Moreover, an improved version of the instrument was sent to twelve audit firms to gather initial results on the validity and reliability of the survey. The pre-test results revealed that the survey was feasible for collecting the data. Once satisfied with the instrument's feasibility, we sent the questionnaire to all PCPA members (229 auditors). The auditor's contact details were gathered from the Palestinian Institute of Certified Public Accountants

(PCPA) directory. Nonetheless, to enhance the response rate, we took a more personal approach by sending WhatsApp messages to all targeted respondents, ensuring the confidentiality and secrecy of the responses. In addition, we provided two months period for completing this survey. The data were collected between March and May 2020, which limits the non-response bias tasting (Dillman et al., 2014), and at the end of the process, we received 106 responses. Thus, the number of valid questionnaires we obtained is 106 (46.3% response rate). Table 20 shows the sample description; of the 106 questionnaires, 24 (23%) came from Big four audit firms, and the rest 82 came from non-big four audit firms. Most respondents are male (almost 92%), and almost all are Palestinian nationality holders (nearly 98%). Almost 60% of our study respondents have a bachelor's degree, and 31 of 106 auditors studied outside Palestine. On the other hand, most of our respondents are at the top management level (audit partner and manager). Moving to the continuous variables, the average age of our respondents is almost 45 years, with a standard deviation of 13.27.

Table 20. Sample Profile

Characteristic		Column percentage N=106	
Gender			
Male		92.30%	
Female		7.70%	
Study level			
Bachelor's degree		61.50%	
Master's degree		34.60%	
Ph.D.		3.90%	
Position			
Staff Auditor		12.50%	
Senior Auditor		7.70%	
Audit manager		40.40%	
Audit partner		39.40%	
Country of education			
Palestine		71.10%	
Otherwise		28.90%	
Firm size			
Big 4 audit firm		23%	
Otherwise		77%	
Frequency of dummy variables			
Gender		Country of education	
Female	8	otherwise	30
Male	96	Palestine	74
Total	104	Total	104
Education		Position	
Ba	65	Staff	21
Master	39	Manager	83
Total	104	Total	104

Source: Edited by author

5.3.2. Measures

Ethical Conflict (EC). Rokeach (1968) defines ethical climate as a subjective feeling that arises when an individual perceives a mismatch between the expectations for their

behaviour and their personal beliefs regarding right and wrong. Based on the Kammeyer-Mueller et al. (2010) scale, we use six items on a 5-point Likert scale (1= never, 5 = frequently).

Turnover Intention (TI). TI results from employee evaluation of their likelihood to quit and an unmanifested expectation of their own continuity in the organisation. Depending on Colarelli (1984), this variable is measured using a set of 3 items scales on a 5-point Likert scale (1= never, 5 = frequently).

Career Fulfilment (CF). CF among auditors was measured using a five-item scale intended to evaluate the extent to which their work aligned with their personal work values. Based on the Kammeyer-Mueller et al. (2010) scale, we use six items on a 5-point Likert scale (1= strongly agree, 5 = strongly disagree).

Empowerment (EM). According to (Spreitzer, 1996), EM is considered a motivational tool through which employees could influence their work roles and context. It is regularly demonstrated when staffs take on duties traditionally designated to supervisors (Parboteeah et al., 2010). Depending on Parboteeah et al. (2010), this variable is measured using a set of 3 items scales on a 5-point Likert scale (1= never, 5 = frequently).

Perceived Auditor Ethical Issues (PAEI). The auditors were asked to rate the likelihood levels of ethical issues in their auditing firms. In addition, this variable includes a set of 7 items, 5-point Likert scales (1= never, 5 = always) adapted from the scale proposed by Jackling et al. (2007).

Ethical Climate (EtC). EtC is adapted depending on the scale proposed by Schwepker et al. (2001; 1997), and it includes a set of 5 items, 5-point Likert scales (1= strongly disagree, 5 = strongly agree) type statements formerly utilised to assess the enforcement and existence of corporate ethical code, corporate ethical policies, and ethical top management actions.

Control Variables

To ensure that other factors do not influence any observed relationship between job demands, resources, and work outcomes, we included three control variables in our study: Age, type of organisation, and Gender.

5.4. Results

This study used a variance-based partial least squares structural equation modelling (PLS-SEM) approach using SmartPLS 3.3.2 software (Ringle et al., 2015) to assess the proposed model. This approach was selected due to its effectiveness in analyzing highly complex structural models, and reflective indicators were utilized, making it a suitable choice for the study. The model assessed the impact of job demands (PAEI and EC) and resources (EM, EtC) on auditor work outcomes (TI and EC).

5.4.1. Reliability and validity evaluation

Tables 21 and 22 display the results of the reliability and convergent validity tests performed on the model. The Cronbach's alpha values, shown in Table 21, were moderately above the recommended threshold of 0.70 (Cronbach, 1951) for all variables except for EM, which had an alpha value of .677. However, as this variable had acceptable composite reliability (CR) and average variance extracted (AVE), it was retained in the model. Furthermore, As shown in Table 21, the composite reliability (CR) values indicate the shared variance among a set of observed variables when testing a specific construct (Fornell and Larcker, 1981). Therefore, it is generally recommended that a minimum composite reliability of 0.60 is considered acceptable (Bagozzi and Yi, 1988). In this study, the obtained composite reliability values were higher than 0.8, indicating that the model had high internal consistency and reliability. In addition, the Average Variance Extracted (AVE) was calculated for each construct, with a threshold of 0.50 recommended as an acceptable value (Fornell and Larcker, 1981). As shown in Table 21, all AVE values were larger than 0.50, indicating that each construct had adequate variance explained by its respective indicators. Finally, to establish convergent validity, the analysis results indicated that all items were significantly correlated ($p < 0.01$) with their corresponding hypothesized constructs. Additionally, the standardized loadings for each item exceeded 0.60, with the exception of EC1, which had a standardized loading of .521. However, as this variable had acceptable composite reliability (CR) and average variance extracted (AVE) values, it was retained in the model. These results support the convergent validity of the model.

Table 22 displays the results of the discriminant validity tests. The shared variance between pairs of constructs was found to be lower than the corresponding AVE values (Fornell and Larcker, 1981), indicating that the constructs were distinct from one another. The HTMT ratio method developed by Ringle (2009) was also utilized to establish discriminant validity, and each ratio was found to be below 0.85, which is considered a good result according to

Clark and Watson (2016). Thus, it was determined that the proposed model exhibited a high level of reliability, as well as convergent and discriminant validity.

Table 21. Measurement model reliability and convergent validity – EC and CF

Factor	Item	Standardised loadings	t-value (bootstrapped)	CA	CR	AVE
Dependent: EC(EC)	EC1	.521***	4,385	.810	.863	.517
	EC2	.767***	13,728			
	EC3	.749***	11,095			
	EC4	.826***	30,312			
	EC5	.719***	10,404			
	EC6	.695***	7,726			
Turnover Intentions (TI)	TI1	.891***	32,799	.907	.941	.843
	TI2	.938***	57,126			
	TI3	.925***	41,158			
Career Fulfilment (CF)	CF1	.860***	27,137	.856	.902	.698
	CF2	.782***	14,711			
	CF3	.801***	15,120			
	CF4	.895***	35,611			
Predictors: EM (EM)	EM1	.706***	3,219	.677	.817	.599
	EM2	.778***	3,236			
	EM3	.833***	5,373			
PAEI(PAEI)	PAEI1	.669***	7,049	.879	.905	.579
	PAEI2	.873***	40,414			
	PAEI3	.784***	18,918			
	PAEI4	.781***	16,194			
	PAEI5	.761***	15,456			
	PAEI6	.701***	9,962			
	PAEI7	.764***	14,290			
EtC(EtC)	EtC1	.882***	24,638	.943	.956	.814
	EtC2	.940***	81,954			
	EtC3	.890***	19,622			
	EtC4	.936***	62,913			
	EtC5	.861***	20,944			

Note: CA = Cronbach's alpha; CR = Composite Reliability; AVE = Average Variance Extracted.
**p < 0.01; *p < 0.05.

Source: Edited by author

Table 22. Measurement model discriminant validity- EC and CF

	(F1)	(F2)	(F3)	(F4)	(F5)	(F6)
(F1) CF	.836	.340	.629	.217	.414	.294
(F2) EC	-.297	.719	.442	.527	.496	.263
(F3) EtC	.580	-.400	.902	.299	.295	.306
(F4) PAEI	-.181	.480	-.293	.761	.324	.341
(F5) TI	-.366	.428	-.281	.306	0.918	0.23
(F6) EM	.237	.136	.267	-.272	-.175	.774

Note: Diagonal values are AVE square root, values below the diagonal are latent variable correlations values above the diagonal are HTMT ratios.

Source: Edited by author

5.4.2. Testing for overall measurement and structural model

The findings from the structural model are presented in Table 23. Bootstrapping with 5,000 resamples was utilized to estimate standard errors and t-values, as Hair et al. (2014) suggested, allowing for individual sign changes. The R2 value for the dependent variables (EC and TI) was above the cutoff level of 0.10, as Falk and Miller (1992) recommended. In addition, the Q2 blindfolding statistical tests (Geisser, 1974; Stone, 1974) were both greater than zero, with Q2 (EC) equal to 0.194 for EC and Q2 (TI) equal to 0.218 for TI, as indicated in Table 23. These results provide further evidence of the model's robustness. Both are between 0.15 and 0.35, so predictive relevance, according to Hair, Risher, Sarstedt and Ringle, 2019 is medium, thereby confirming the model's predictive value recommended by Henseler et al. (2009) and Hair et al. (2014). SRMR value is 0.081 below 0.10. (Hu and Bentler, 1998).

5.4.3. Hypotheses testing

Table 23 shows the results of hypothesis testing. PAEI affects EC positively (H1; $\beta = 0.473$; $p < 0.01$). Thus, H1 is supported. This means auditors more aware of ethical issues in their workplace are more likely to experience EC. This is because awareness of ethical issues can lead to greater sensitivity and concern regarding ethical dilemmas and increase the likelihood of encountering situations requiring difficult ethical decisions.

Regarding the association between EC and TI, our results support H2 ($\beta = 0.419$; $p < 0.01$) and indicate a significant positive relationship between EC and TI. This result is consistent with the JD-R model and suggests that higher job demands (EC) lead to higher adverse work outcomes (TI). In contrast, we found a negative but insignificant relationship between EC and CF; thus, H3 is rejected. Concerning the connection between CF and TI, one of our main contributions in this effort, we found a significant adverse impact (H4; $\beta = -.236$; $p <$

0.05). Hence, H4 is supported. This result indicates that auditors with higher CF would have lower TI.

Moving to the association between job resources and auditor job demands, our results indicate a significant positive association between EM and EC (H5b; $\beta = 0.339$; $p < 0.01$). Thus, H2 is rejected. Contrary to our initial hypothesis, this surprising result indicates that empowered auditors are more likely to experience ethical conflict in their work. This finding is consistent with prior research highlighting the complex and nuanced relationship between EM and ethical behaviour (Lin et al., 2022). However, the advantages of increased EM for its recipients and its association with desirable outcomes remain uncertain, as Cheong et al. (2016) highlighted. Dennerlein and Kirkman (2022) comprehensively examine the covert downside of EM on ethical behaviour. Their analysis, based on the social cognitive theory of morality, reveals that EM may unintentionally amplify employees' unethical conduct by increasing their levels of moral disengagement.

According to Lin et al. (2022), when employees feel empowered, they may have greater discretion over their work, increasing the likelihood of ethical dilemmas. This is because greater autonomy can lead to more ambiguous situations requiring ethical decision-making. Our findings suggest that in the case of auditors, EM may increase the likelihood of encountering ethical conflicts, as they face complex ethical challenges and must make difficult decisions without clear guidelines or support (Dowling and Leech, 2014). In addition, the increased autonomy and decision-making authority associated with EM may also expose auditors to greater ambiguity and ethical uncertainty (Weisbrod, 2009), increasing the likelihood of ethical conflict.

However, we do not find any significant association between EM and PAEI, CF, and TI. Therefore, H5a, H5c, and H5d are rejected.

Moving to H6, our results indicate that EtC contribute negatively to PAEI (H6a; $\beta = -.241$; $p < 0.05$) and EC (H6b; $\beta = -.349$; $p < 0.01$). Therefore, H6a and H6b are accepted. These results are consistent with prior JD-R studies (Li et al., 2019; Lesener et al., 2019; Bakker and Demerouti, 2007) by indicating that higher job resources (EtC) are linked with lower work stress or burnout (EC) or lower Job demands (PAEI). This result means auditors working in auditing firms with better EtCs would have lower EC and ethical issues. Concerning H6c, we do not find a significant relationship between EtC and TI. Hence, H6c is not supported.

Finally, our results show a highly significant positive association between EtC and CF (H6d; $\beta = .495$; $p < 0.01$). Thus, H6d is accepted. Furthermore, this result is in line with previous

studies (Alberti et al., 2022; Andiola et al., 2020) and indicates that auditors who work in higher EtC auditing firms would have better CF.

Table 23 summarises the results of our hypotheses testing:

Table 23. Hypothesis testing

	Hypotheses	Standardised beta	t-value (bootstrapped)	
H1	PAEI → EC	.485***	5,235	Supported
H2	EC → TI	.419***	3,924	Supported
H3	EC → CF	-.114	1,032	Rejected
H4	CF → TI	-.236**	2,104	Supported
H5a	EM → PAEI	-.359	1,954	Rejected
H5b	EM → EC	.339***	3,250	Rejected
H5c	EM → CF	.128	1,230	Rejected
H5d	EM → TI	-.185	1,870	Rejected
H6a	EtC → PAEI	-.241***	2,404	Supported
H6b	EtC → EC	-.349***	3,575	Supported
H6c	EtC → TI	-.065	.625	Rejected
H6d	EtC → CF	.495***	4,654	Supported

***p < 0.01; **p < 0.05; *p < 0.10.

R2 (CF) = 0.355; R2 (EC) = 0.411; R2 (PAEI) = 0.132; R2 (TI) = 0.283; R2 (EM) = 0.071.

Q2 (CF) = 0.226; Q2 (EC) = 0.194; Q2 (PAEI) = 0.068; Q2 (TI) = 0.218; Q2 (EM) = 0.023.

Source: Edited by author

5.5. Conclusion

5.5.1. Discussion and implications

Depending on the JD-R framework, this study examines the impact of job demands (EC) and organisational resources (EM, EtC) on auditor work outcomes CF and TI. Contextually, this is achieved by analysing a sample of 106 Palestinian auditors using PLS-SEM.

In conclusion, this study supports the JD-R framework propositions by indicating that higher job demands (EC) are associated with adverse work outcomes (TI), and higher job resources (EtC) affect job demands and lead to lower adverse work outcomes (TI) and higher positive work outcomes (CF). More specifically, our findings reveal that PAEI affects EC positively. Besides, we found that auditors with higher CF would have a lower TI. For the effect of EtC, our results indicate that EtC negatively affects both the PAEI and EC. On the other hand, our findings reveal that EtC is associated with higher auditor CF.

It is worth mentioning that, to the best of our knowledge, our study is the first to use the JD-R model to investigate how job demands and job resources affect auditors' work outcomes. Our result supports the JD-R theory arguments by indicating that higher job demands increase adverse work outcomes. Auditor ethical issues, including conflict of interest, self-review threats, familiarity threats, intimidation threats, competency issues, and fraudulent activities, can potentially compromise auditors' independence, objectivity, and integrity during an audit (Jackling et al., 2007). These issues can create a dilemma for auditors as they attempt to balance their professional obligations with their personal or client interests, resulting in ethical conflicts (Ayoola, 2022; Shafer and Wang, 2010). However, such ethical issues remain inherent in the auditing profession due to the auditor's role and the complex nature of the profession. The perceived existence of these ethical issues in the auditing environment may make auditors feel frustrated if they believe their time is spent working at a company that violates their reputation; therefore, their TI will increase.

Our study also contributes to the existing literature by investigating the JD-R framework in the unique context of auditors in Palestine, an occupation and geographical area not previously explored in the JD-R literature (Galanakis and Tsitouri, 2019; Kwon and Kim, 2019). The Palestinian context introduces additional socio-political and economic factors that can influence auditors' job demands and resources in a distinct manner compared to other settings. Our findings suggest that these context-specific factors play a crucial role in shaping the job demands and resources for auditors in Palestine. For example, auditors in this region may face specific challenges related to public interest expectations, maintaining professional standards, and preserving their independence within a constantly evolving business environment. By examining these unique factors, our study enriches the understanding of the JD-R model and highlights the importance of considering context-specific factors when applying the framework to different professions and settings. This insight can help auditing firms and regulatory bodies in Palestine develop targeted interventions to address the unique job demands and resources faced by auditors in the region, ultimately leading to improved work outcomes and reduced turnover intention.

On the other hand, consistent with the previous JD-R studies' proposition about the impact of CF on the auditor's adverse work outcomes (Lesener et al., 2019; Schaufeli, 2017; Bakker and Demerouti, 2007), our results indicate that CF is a critical factor that reduces auditor TI. This result is consistent with previous studies in auditing context (Smith et al., 2020; Chong and Monroe, 2015); they indicate a negative association between job satisfaction and TI. According to the study conducted by Moyes et al. (2006), CF may

comfort the auditors to express their own values, including their ethical beliefs, which eventually leads to feeling that their jobs are satisfying, thus, less stress and TI.

Moreover, our results offer further empirical evidence supporting the concept that “good ethics” is “good business”. This study reveals that an EtC negatively affects PAEI and EC while positively impacting CF. These results support the JD-R theory argument; according to Tremblay and Messervey (2011) and Lesener et al. (2019), job resources reduce job demands (PAEI) and adverse work outcomes (EC). By approving that when behaviours in an organisation are perceived to be ethical, these perceptions of EtC influence the behaviours of organisational members as well as their attitudes toward their jobs and the organisation. In this vein, EtC affects the professional’s ability to act ethically and resolve PAEI in the workplace, leading to lower EC and PAEI and, consequently, lower TI. Hence, this study promotes the idea that auditors will have better CF if they perceive an ethical work environment, resulting in less TI.

The empirical evidence linked to the effects of EtC as a job resource affecting auditors’ work outcomes, in terms of reducing the PAEI and EC as well as improving the auditor CF, offers crucial information to the auditing regulatory bodies, auditing firms, auditors and other involved parties. In light of these results, it could be beneficial for auditing firms to enhance job resources by promoting a climate that encourages conduct and commitment to comply with ethical codes. In addition, the regulatory auditing bodies may want to promote the value of having a better EtC and encourage auditing companies to foster these EtCs in their companies. Moreover, auditing firms can further improve a positive EtC by incorporating mission statements (Bart, 1997; Carroll, 1978), whistle-blowing systems (McDonald and Zepp, 1990), and ethical training (Delaney and Sockell, 1992; McDonald and Zepp, 1990). On the other hand, the effective EtC essentially needs employees’ ethical values to be internalised; therefore, organisations’ success in supporting ethical conformity with employees’ ethical values can establish an effective, ethical organisational climate. This appraisal is expected to result in perceptions of congruency between organisational expectations and auditors’ attitudes, thus leading to positive job attitudes.

Furthermore, organisations may proactively enhance job resources by adopting procedures that could enhance the auditors’ perceptions of EtC. Management can take various measures to improve perceptions of EtC, such as providing open communication channels to mitigate negative perceptions that may arise from individual predispositions. This could help foster an environment where employees feel comfortable raising concerns and discussing ethical issues. Other measures could include promoting transparency and accountability, ensuring consistency in decision-making, and providing ethical training

programs for employees. Communication is critical because it helps boundary-spanning employees assess whether organisational ethical values are consistent with their personal values (Jaramillo et al., 2006; Dubinsky and Ingram, 1984).

Additionally, organisations can create a good EtC by integrating such expectations into the reward system. According to Chi et al. (2013), adverse work outcomes such as a higher TI rate would lead to frequent hiring, training, and replacement of professional staff, thus, reducing audit quality. In light of these results, we recommend that auditing organisations pay more attention to these ethical issues by emphasising compliance with the ethical code.

Finally, our result suggests that empowering auditors may increase the EC in auditing firms. However, this result does not align with the JD-R framework proportions, indicating that not always job resources (i.e., EM) could reduce the adverse work outcome (i.e., EC). As we discussed earlier, EC results when there is a divergence between the auditors' personal and organisational values (Shafer, 2009); within such context, by empowering auditors, the organisational dynamics will be initiated at the bottom. Auditors will have their judgments and decisions based on their personal values. As a result, the discrepancy between organisational ethical and individual values would likely increase. Previous studies suggest that EM could enhance employee outcomes (Butts et al., 2009). Surprisingly, our results indicate that auditor EM does not guarantee positive outcomes. This result is in line with Dennerlein and Kirkman (2022) and Lin et al. (2022), who examine the negative impact of EM on ethical behaviour.

Moreover, moving back to our first argument, as the nature of the auditing profession is characterised by complex relationships that highlight the existence of EC (Shafer et al., 2013; Shafer and Wang, 2010; Bamber and Iyer, 2009; Aranya and Ferris, 1984), we may suggest that to take advantage of EM in the auditing firms, there should be a previous preparation for the auditors to limit the possible discord between their personal values and the organisation values. Furthermore, auditing firms need to implement proper checks and balances to ensure auditors are not placed in situations where their professional judgment is compromised. This could include implementing a code of ethics, establishing clear communication channels for auditors to report potential conflicts of interest, and providing regular training to auditors to ensure they are aware of their ethical responsibilities. Additionally, it may be beneficial for organisations to consider establishing an independent oversight function to review and monitor audit activities, particularly in situations where auditors are granted a high level of EM. However, more future research is needed to investigate such assumptions.

5.5.2. Limitations and Directions for future research

Although our study is the first to apply the JD-R model in an auditing context, it has some potential limitations. First, this study investigates cross-sectional data employing a SEM model, and consequently, the causality of relationships cannot be asserted. According to Hair et al. (2014), a SEM model can deal with an unlimited number of statistically equivalent models to produce an equal fit. Therefore, we rely on the preceding literature and the meaningfulness of the model to explain the hypothesised associations offered to support the asserted model (Mulki et al., 2008). Hence, to further advance the understanding of the relationships between the model constructs, future research may benefit from utilizing experimental designs or longitudinal data to investigate the causal links between these constructs. This could provide greater insights into the mechanisms through which job demands and resources impact work outcomes and how EtC serves as a psychological mechanism in this relationship.

Additionally, this research investigated auditors from several auditing companies; nevertheless, future investigations could offer helpful insights regarding the attributes and impact of the EtC by concentrating on one or a few auditing firms. For example, research may possibly compare across functional specialisations within the same organisation, such as auditing, taxation and consulting, while holding the effect of EtC constant. This will provide useful insights into differences in the EtC over time and assess long-term developments of the EtC or culture in auditing firms.

Furthermore, our study highlights the direct effect of job resources such as EtC and EM on different individuals factors and work outcomes; it could be more attractive for future research to test the moderating role of job resources (i.e., EtC, EM) on associations between job demands and work outcomes variables (TI, and CF).

When auditors work in an EtC, they are more likely to feel supported and encouraged to act ethically, which can reduce the stress associated with ethical dilemmas that arise due to job demands (Alberti et al., 2022). Similarly, when auditors are empowered, they have greater control over their work, which can help them manage the demands of their job more effectively (Ahmad, 2020). This can lead to lower levels of stress, higher job satisfaction, and a greater sense of fulfilment in their career, which can reduce auditor TI and increase their CF.

In contrast, when job demands are high and job resources are low, the stress associated with job demands can become overwhelming, leading to adverse work outcomes such as auditor TI and decreased CF (Bakker and Demerouti, 2007). For example, if an auditor

faces high job demands and lacks the necessary resources to manage them, they may feel overburdened and underappreciated, leading them to consider leaving their job (Smith et al., 2020). Similarly, auditors may become dissatisfied with their job and career if they cannot find fulfilment in their work due to high demands and low resources.

Therefore, job resources such as EtC and EM can moderate the relationship between job demands and work outcomes by providing auditors with the necessary support and resources to manage job demands, maintain a positive work experience, and reduce adverse work outcomes such as TI and decreased CF (Molina-Sánchez et al., 2019).

Future research can provide valuable insights into the mechanisms that influence the relationship between job demands, job resources, and work outcomes among auditors by examining the moderating effect of job resources. This can inform the development of more effective interventions and strategies to promote auditor well-being and job performance.

Moreover, this study uses a sample of a single country, concentrating on an organisational form EtC. On the other hand, according to Martin and Cullen (2006), there are three general classifications of antecedents of organisational EtC: the organisational form, external perspective, and managerial and strategic orientations. Nonetheless, Martin and Cullen (2016) conclude that studies on the antecedents of EtC are fragmented and scarce. Furthermore, regarding the institutional or external perspective, future research of auditing companies could assess for possible differences in EtC across cultures and countries. Furthermore, future researchers could expand upon the present study by examining cross-cultural differences in perceptions of EtC within specific functional areas, such as auditing, taxation, and consulting. This could provide further insights into the role of cultural values in shaping the attitudes and behaviours of professionals within these areas. Finally, while most auditing ethics studies are concentrated in developed countries, this study provides a novel insight by addressing the consequences and determinants of auditor TI, EC, and the direct critical effect of EtC in a developing country. Nevertheless, a greater investigation is still needed in developing countries; thus, future studies could develop and expand the research in a developing context. Furthermore, comparing underdeveloped and developed environments would add great value to the current literature.

6. General conclusions

6.1. General conclusion

Auditors play a vital role in advocating the discipline and logical functioning of the business. Auditing is considered a tool designed to ensure the objectivity and reliability of financial information. Accordingly, this purpose needs to be conducted not only with expertise but also with the maximum level of integrity, independence, objectivity, and due care in order to win public trust (Bampton and Cowton, 2013). Unfortunately, the repeated financial crises and scandals have eroded stakeholders' trust and led to strong criticism of the profession (DeFond and Zhang, 2014). Such failures proved how the efficiency of the financial market is built on the assumption of trust and ethical behaviours of professionals (Soltani, 2014). However, the auditing ethics field has not received enough attention from scholars. Therefore, the primary aim of the thesis is to explore the field of auditing ethics and enrich the existing literature in several ways.

Chapter 2 presents a full picture of auditing ethics by applying bibliometric, SNA, and content analysis techniques. Thus, it maps the knowledge of preceding works and suggests new avenues for future investigations on the Auditing Ethics literature. This article analyzed 114 articles published in accounting and top business ethics journals on the Web of Science database (WoS) from 1980–to 2021. By doing so, this study offers an overarching image of the auditing ethics field and provides constructive suggestions to guide future research and bridge the void in the current auditing ethics literature. In light of the gaps defined in our first article, we built the next four articles; the second article (Chapter 3) aims to fill the literature gap by offering a novel study of individual auditors' attitudes toward different kinds of corrupt behaviours in an underexplored context (Palestine). Specifically, the second study aims to provide an answer to the questions of how auditors' norms and social acceptance differs through various types of corruption in Palestine and what defines the variances of auditors' attitude toward the acceptance of corruption behaviours. In addition, the third and fourth studies (chapters 4 and 5) respond to previous literature calls for using novel methodologies; we used structural equation modelling SEM for a survey sample of 105 professional auditors was utilized. Drawing on Role Theory, the third article aims to contribute to the previous literature gap in several ways, first by investigating possible factors affecting Ethical Conflict and the negative consequences of experiencing EC. Moreover, it also aims to investigate the moderating role of Ethical Climate and its relation with EC and job-related outcomes according to professional external auditors.

The first study's results indicate that auditing ethics is an emerging field; accordingly, many research gaps in the literature were identified. Generally, the increasing literature shows

that the interest in auditing ethics research has been growing, especially since 2001. Also, the majority of the most productive journals in the field are of high quality with high scientific impact; this emphasizes the growing awareness of the importance of the research topic. Our findings also reveal the significant impact of the literature since the overwhelming majority of our sampled articles (112 of 114) were cited at least once, and almost 73% (83 of 114) articles were cited more than ten times. Douglas et al. (2001), Hope, Ole-Kristian and John Christian (2010), Merchant and Rockness (1994), and Sweeney Arnold and Pierce (2010) have the most significant impact in the literature as they are the most cited articles in the literature (with more than 100 citations).

However, the research in this topic is not well distributed; almost 88% of the published articles appear in developed countries and focus mainly on the US, Canada, and Australia. Consequently, the most productive organizations and authors are primarily in the same countries. In contrast, research on this topic in developing countries is still very limited.

The results of our study signify two major auditing ethics scopes in the literature: auditor ethical decision-making and auditors' moral reasoning. However, research in these areas still needs to be developed. More precisely, while moral development is the second most discussed scope through our sample, most studies investigate the effect of auditors' individual factors. Nonetheless, only two studies examine the effect of organizational factors. Also, little attention has been drawn to other auditing ethics topics such as whistleblowing, fraud, personal auditor characteristics, auditor ethical sensitivity, public interest, underreporting of time, conflicts of interest, organizational ethical climate and audit quality. Furthermore, most studies in the field of ethics have linked the Rest's ethical decision-making model; nonetheless, to improve the theoretical development forthcoming investigations must identify more antecedents, mediators, and moderators of the interactions between the four stages of ethical decision-making.

Moreover, previous studies of business ethics have introduced some theories, for example, Ethical Climate Theory and Role Theory. However, few studies have applied such theoretical frameworks. More importantly, dealing with a rapidly changing business environment highlights the importance of moving towards more practical auditing ethics research to face any possible risk. For example, exposure to COVID-19 brought many challenges to auditors. The speed of digital transformation and the use of technology, such as machine learning automation, in products and services has been unprecedented. In addition to the challenges related to cybersecurity and fraud, it is essential for auditing to stay on top of responsible automation. Hence, studies of digital environments and artificial

intelligence in auditing should be a top priority for researchers and regulating bodies who govern the profession.

More importantly, almost 74 % of our sampled articles are empirical; the majority of these studies have used traditional statistical approaches (for instance, multiple regression analysis and ANOVA). Hence, more novel techniques are needed in the field. One important technique is the SEM; this method is suitable for testing the complex model and exploratory research, which according to our results, is the case in the auditing ethics research field. The SEM could better interpret the literature due to the scarce data and prior information. Moreover, it is worth considering new qualitative statistical methods, such as fuzzy-set qualitative comparative analysis, especially in debates with many mixed results (Ragin, 2009). Cowton and Downs (2015) and Dellaportas (2013) call for using focus group discussion in business ethics research. The use of focus group discussion is a deep-rooted qualitative technique in the social sciences that could present scope for a considerable influence on developing knowledge and understanding of the business ethics field (Cowton and Downs, 2015).

Regarding **chapter 3**, the findings argue that Palestinian Auditors' perception of corruption differs toward different kinds of corruption behaviours—with the politician job, private job and bureaucrat job being generally more acceptable than the illicit receiver, illicit giver and deserved giver, among other findings. Politician, private, and bureaucrat job scenarios are conditions where there was a common agreement amongst respondents. Situations outside of this standard concept of corruption, such as illicit giver and illicit receiver, are situations where there may be relative societal discord regarding the ethical acceptability of these behaviours.

Concerning determinants of individual factors, our results show that there are significant differences according to the Mann Whitney U test. Female auditors show a higher attitude toward corruption regarding grand cash, petty cash, petty gift, politician jobs and politician job and favouritism contracts.

Concerning auditors' positions, our result reveals significant differences in the sense that staff auditors show a higher attitude toward corruption regarding grand cash, petty gift, politician job, and favouritism contract. Therefore, our results support role theory and the theory of cognitive dissonance in indicating that the role individuals occupy could shape their behaviours; thus, individuals who occupy positions like managers tend to posit higher ethical standards than others in nonmanagerial occupations.

Regarding outside education, results show significant differences in the sense that auditors who studied outside Palestine indicate a lower attitude toward corruption behaviours, including grand cash, petty gift, and public contract. Such results support our argument that individuals' exposure to civic culture or civic education could shape their attitudes toward acceptance of corrupt acts. With this regard, our result supports the contention that culture is an essential factor that affects attitudes toward behaviours. All definitions of culture agree that culture is shared among group members; therefore, individuals within the same society may be defined by these shared values (Fernandez, 2008). This could emphasise the role of norms and ethical climate in organisations as factors that shape the auditors' attitudes and behaviours in society and, thus, impact the type of corrupt behaviour that becomes common. Within such a context, calls for emphasising the adoption of ethical codes of conduct and high ethical standards within organisations could be a vital factor in reducing societal corruption.

On the other hand, our regression results indicate that the acceptance of corruption is negatively associated with age in most of the corrupt behaviours included in the survey. This result is consistent with previous findings in the literature (Torgler and Valev, 2006; Gatti et al., 2003; Truex, 2011). A clarification for this empirical association is that age-related factors probably change. As individuals get older, they could have more to lose (Torgler, 2006). Concerning the education level, there is a significant positive relationship between the acceptance of some types of corrupt acts and the level of education. For example, our results indicate that auditors with a master's or PhD degree are more likely to view and rationalise accepting a petty bribe and receiving a bribe without asking for it than auditors with a BA degree. The result supports the discussion of previous literature that education's influence on corruption is ambiguous and somewhat mixed (Kaffenberger, 2012). Moreover, the results suggest that further education probably changes how a respondent assesses local norms. This result suggests that education level may affect the perception of accepting corrupt behaviours. This gives cause for caution as Palestine continues to improve and enhance its education system, more people will have access to education, and patterns of social norms may change and differ the attitudes toward corruption acceptance.

Furthermore, our results suggest that some norms may be more resistant to change, and the casual, social constraints encompassing these behaviours are softer as a result. While there is a significant number of research on the triggers of corruption, we only know little about how patterns of corruption differ through economic development and modernisation. Our analysis in this study is definitely too narrow in scope to answer such doubts; on the

other hand, it suggests a possibly relevant factor. If some norms are more resistant to change than others, and if norms help attain actual behaviours, then forms of corruption incidence over time could reflect the norms' adhesiveness. This suggests that bribery givers and receivers could quickly be controlled, but favouritism could continue to be accepted long after. While our study provides simple speculation, a deeper perception of the patterns of corruption occurrence and differences in social norms over time is substantially needed. If our findings here provide a limited contribution to this more ambitious investigation effort, our study will have accomplished its purpose.

The study's findings have significant practical implications for policymakers, regulators, professional bodies, and auditors seeking to combat corruption in Palestine. The study identifies two crucial areas that policymakers and regulators should focus on to design more effective anti-corruption strategies. Firstly, targeted anti-corruption campaigns should address specific corrupt behaviours deemed more acceptable by auditors. Secondly, policymakers should consider the impact of gender, age, and education on corruption attitudes when designing tailored training programs that promote ethical behaviour and discourage corruption.

The study highlights the importance of self-reflection, mentorship, and training to enhance ethical decision-making skills among auditors. Moreover, understanding the varying attitudes towards different corrupt behaviours allows auditors to customize their approach when auditing clients or industries with a higher risk of corruption. Additionally, the study underscores the role of organisational culture and the position of auditors in shaping attitudes towards corruption, which should encourage policymakers and professional bodies to promote high ethical standards and ethical codes of conduct in organisations.

Finally, policymakers should target younger auditors in anti-corruption campaigns to promote ethical behaviour and change their attitudes towards corruption. Overall, these insights will help develop a more ethical and accountable auditing profession, benefiting auditors' professional reputation and fostering trust in the financial reporting process.

Regarding our findings in the **chapter 4**, our result suggests that PAEF is undoubtedly an essential factor affecting auditors' EC. This result indicates that auditor failure to maintain objectivity and independence, inappropriate professional judgment and lack of ethical sensitivity, competence, and professional body support would lead to higher auditor EC. Furthermore, we find that discomfort brought by EC in the auditing environment is one reason that affects the auditor's tendency to leave their jobs. Moreover, our results suggest that EC affect the TI positively. Such findings extend the previous proposed results by (Ariail

et al., 2019), who indicate that the congruence between professional and auditors' values will positively affect society and auditing outcomes. Hence, EC affects the auditing process and has a far potential effect on auditors' dysfunctional outcomes, such as TI. On the other hand, the findings imply that to reduce the EC, auditing firms could consider reducing the factors that affect the PAEF; these factors increase the incongruences between auditors' values and professional, ethical conduct leading to a clash which will lead to a higher auditor TI rate. As a result, auditors' TI harms not only the auditing firm but also the auditing quality; according to Chi et al. (2013), a higher TI rate would lead to frequent hiring, training, and replacement of professional staff, thus, reducing audit quality.

Being the first to address the moderating role of EtC on the relationships between critical organisational variables and auditors' outcomes, this study offers further empirical evidence supporting the concept that "good ethics" is "good business". Moreover, our results contribute to and extend the previous results on EtC literature in the auditing context. In line with Shafer et al. (2013), our findings approve that when behaviours in an organisation are perceived to be ethical, these perceptions of EtC affect the behaviours of organisational members as well as their attitudes toward their jobs and the organisation. Thus, this study supports the belief that EtC can change auditors' attitudes. Furthermore, according to Nguyen et al. (2022), a good firm's ethical culture positively correlates with auditors' ethical decisions and intentions. Therefore, our results suggest that EtC indeed affects the auditor's ability to behave ethically and solve PAEF in the work environment, leading to lower EC. Additionally, this study promotes the idea that if auditors perceive an ethical work environment (i.e., work in a company with a formal and written code of conduct and strictly enforced policies regarding ethical behaviour), they will consider WL acceptable, resulting in less TI.

While it is hard to eliminate EC in auditing because of its complex nature (Shafer et al., 2013; Shafer, 2009; Shafer et al., 2002), auditing firms could imply some effective steps to overcome the dysfunctional outcomes for their employees. The first step is to foster a culture that promotes conduct and commitment to conform with ethical codes. On the other hand, the effective EtC essentially needs employees' ethical values to be internalised; therefore, organisations' success in supporting ethical conformity with employees' ethical values can establish an efficient, ethical organisational climate. This appraisal is expected to result in congruency between organisational expectations and auditors' attitudes, thus leading to positive work outcomes. At the same time, the lack of implementation of ethical guidelines may affect the auditor's perception of their job as worthless and create an ineffective life experience, leading to increased TI. Likewise, organisations may take a proactive approach

by adopting procedures that could enhance the auditors' perceptions of EtC. Such perceptions can be improved via different supervision procedures, such as providing open communication channels to lessen the destructive experiences that can arise from individual inclinations. Communication is necessary as it helps boundary-spanning auditors evaluate whether organisational ethical norms are congruent with their individual values. Additionally, organisations can create a good EtC by integrating such expectations into the reward system.

Finally, **chapter 5** is the first to use the JD-R model to investigate how job demands and job resources affect auditors' work outcomes by analysing a sample of 106 Palestinian auditors using PLS-SEM. In conclusion, this study supports the JD-R framework propositions by indicating that higher job demands (EC) are associated with adverse work outcomes (TI), and higher job resources (EtC) affect job demands and lead to lower adverse work outcomes (TI) and higher positive work outcomes (CF). More specifically, our findings reveal that PAEI affects EC positively. Besides, we found that auditors with higher CF would have a lower TI. For the effect of EtC, our results indicate that EtC negatively affects both the PAEI and EC. On the other hand, our findings reveal that EtC is associated with higher auditor CF.

Consistent with prior studies, our results reveal that the ethical climate (EtC) significantly reduces the auditors' TI by decreasing the level of CF (Smith et al., 2020; Chong and Monroe, 2015; Moyes et al., 2006). CF enables auditors to express their values, including their ethical beliefs, leading to greater job satisfaction and less stress and TI. Furthermore, our study provides empirical evidence supporting the notion that "good ethics" is "good business". EtC negatively affects PAEI and EC while positively impacting CF (Tremblay and Messervey, 2011; Lesener et al., 2019). EtC plays a vital role in the professional's ability to act ethically and resolve PAEI in the workplace, leading to lower EC, PAEI, and, subsequently, lower TI.

Our study also contributes to the existing literature by investigating the JD-R framework in the unique context of auditors in Palestine, an occupation and geographical area not previously explored in the JD-R literature (Galanakis and Tsitouri, 2019; Kwon and Kim, 2019). The Palestinian context introduces additional socio-political and economic factors that can influence auditors' job demands and resources in a distinct manner compared to other settings. Our findings suggest that these context-specific factors play a crucial role in shaping the job demands and resources for auditors in Palestine. For example, auditors in this region may face specific challenges related to public interest expectations, maintaining professional standards, and preserving their independence within a constantly evolving

business environment. By examining these unique factors, our study enriches the understanding of the JD-R model and highlights the importance of considering context-specific factors when applying the framework to different professions and settings. This insight can help auditing firms and regulatory bodies in Palestine develop targeted interventions to address the unique job demands and resources faced by auditors in the region, ultimately leading to improved work outcomes and reduced turnover intention.

In addition, our results support the JD-R theory's argument that job resources play a crucial role in reducing job demands and adverse work outcomes. An ethical work environment can enhance auditors' CF, reducing TI. Prior studies in the auditing context show that job satisfaction has a negative association with TI (Smith et al., 2020; Chong and Monroe, 2015). Overall, our study offers valuable insights into the complex nature of the auditing profession and the critical role that ethical considerations play in auditors' work outcomes. Such results provide critical information for auditing regulatory bodies, firms, auditors, and other stakeholders (Lesener et al., 2019; Smith et al., 2020; Chong and Monroe, 2015). Our findings suggest that auditing firms could enhance job resources by promoting a climate that encourages ethical conduct and commitment to ethical codes. Regulatory auditing bodies may also want to promote the value of having a better EtC and encourage auditing companies to foster these climates.

Moreover, auditing firms can further improve a positive EtC by incorporating mission statements (Bart, 1997; Carroll, 1978), whistle-blowing systems (McDonald and Zepp, 1990), and ethical training (Delaney and Sockell, 1992; McDonald and Zepp, 1990). However, an effective EtC requires employees' ethical values to be internalised (Trevino et al., 1998). Therefore, organisations' success in supporting ethical conformity with employees' ethical values can establish an effective, ethical organisational climate, leading to positive job attitudes (Jaramillo et al., 2006; Dubinsky and Ingram, 1984). In addition, organisations may proactively enhance job resources by adopting procedures that could enhance auditors' perceptions of EtC. Measures could include providing open communication channels, promoting transparency and accountability, ensuring consistency in decision-making, and providing ethical training programs (Chi et al., 2013). Communication is critical because it helps boundary-spanning employees assess whether organisational ethical values are consistent with their personal values. Additionally, organisations can create a good EtC by integrating such expectations into the reward system. It also provides valuable insights into how auditing organisations can promote an ethical work environment to enhance job resources and improve auditors' work outcomes.

Our study reveals that empowering auditors may increase EC in auditing firms, which is not in line with the JD-R framework proportions and suggests that job resources, such as EM, may not always reduce adverse work outcomes like EC (Dennerlein and Kirkman, 2022; Lin et al., 2022). Furthermore, this finding indicates that empowering auditors to make decisions based on their personal values may lead to a divergence between personal and organisational ethical values, resulting in adverse outcomes (Shafer, 2009). Hence, to take advantage of EM in auditing firms, proper preparation is needed to limit the potential for discord between personal and organisational values. Auditing firms need to implement proper checks and balances to ensure that auditors are not placed in situations where their professional judgment is compromised. This could include implementing a code of ethics, establishing clear communication channels for auditors to report potential conflicts of interest, and providing regular training to auditors to ensure they are aware of their ethical responsibilities. Additionally, it may be beneficial for organisations to consider establishing an independent oversight function to review and monitor audit activities, particularly in situations where auditors are granted a high level of EM.

6.2. Limitations and Future Research Avenues

In this section, we aim to consolidate the identified limitations from the four studies presented in this thesis and propose potential avenues for future research. By recognizing these limitations, we seek to enhance the robustness and generalizability of our findings, while also providing a roadmap for scholars to further investigate the factors that influence auditors' ethical behaviour and attitudes toward corruption. The following discussion synthesizes the key limitations and offers suggestions for future research to address these gaps and contribute to the advancement of knowledge in this area.

First study

After all, the first study has its limitations because of the bibliometric technique used. A significant limitation is the likelihood of the non-inclusion of one or more critical articles in a substantial database, which was not due to a lack of methodology. Another limitation is that our study was limited to articles published in English and accounting and some business ethics journals. Also, a possible limitation is related to the database used (WoS). Due to its characteristics, some omissions might be found in the results. Nonetheless, the measurements will reproduce database characteristics, which can vary (Van Raan, 2000). Therefore, WoS has been working for decades and has improved over the years (the amount of journals has increased notably). Finally, our study needs judgment in classifying

and coding our sampled articles. We have tried to be unbiased and objective; however, the possibility of unintentional subjectivity and bias may be found.

Second study

Besides the strengths of the second study, such as the appropriate analysis methods and the use of SD bias as a control variable to ensure the truthfulness of the answers, this study has some limitations. For example, the nature of the auditors' sample from a single country (Palestine) constrains the potential of generalising results to other countries and contexts. In this term, future research may imply the same method in other social contexts and compare different countries and regions. Moreover, in this study, we identified some individual and contextual factors that may interact in determining the acceptance of corrupt behaviours. However, other relevant characteristics might explain the differences in the acceptance of corrupt acts, and future research is needed to identify these characteristics. Finally, as our results suggest, the exposure of individuals to other cultures may affect their attitudes toward corrupt behaviours; therefore, the involvement of individuals in civic cultures or exposure to civic education might be important factors that could shape the acceptance of corruption behaviours. In this regard, future research may consider these aspects in investigating factors affecting the attitudes toward corruption. Finally, another limitation of our study is the unbalanced sample size of women auditors, which may affect the generalizability of the findings. However, we have acknowledged this limitation by providing context to the demographics of the auditing industry in Palestine, as reflected in the data from the PCPA. Our study's low representation of women auditors (14 out of 180) is consistent with the gender imbalance in the auditing industry in Palestine. Nonetheless, this highlights the need for further research to explore the attitudes of women auditors towards corruption, which could provide additional insights to address gender disparities and promote diversity in the auditing profession. While this limitation may limit the generalizability of our findings, the insights gained from our study are still valuable for the auditing industry in Palestine.

Third study

Despite that the third study sheds light on the determinants and consequences of auditor EC and the moderating role of EtC, it has some potential limitations. First, our study analyses cross-sectional data using a SEM model; therefore, the causality of relations cannot be asserted. According to Hair et al. (2014), a SEM model can deal with an unlimited number of statistically equivalent models which can produce an equal fit. Consequently, we depend on previous literature and the meaningfulness of the model to explain the

hypothesised associations presented to support the asserted model (Mulki et al., 2008). In addition, the current research examined auditors from several accounting firms; however, future studies could provide valuable insights into the characteristics and influence of the EtC by focusing on one or a few accounting firms.

Furthermore, our study uses a sample of a single country, focusing on an organisational form EtC. On the other hand, according to Martin and Cullen (2006), there are three general classifications of antecedents of organisational EtC: the organisational form, external perspective, and managerial and strategic orientations. Nevertheless, Martin and Cullen (2016) conclude that studies on the antecedents of EtC are fragmented and scarce. Furthermore, regarding the institutional or external perspective, future research of auditing companies could assess for possible differences in EtC across cultures and countries. Finally, while most auditing ethics research is concentrated in developed countries, our study provides a novel insight by addressing the determinants and consequences of auditor TI, EC, and moderating role of EtC in a developing country. However, comparing developed and underdeveloped contexts would add significant value to the existing literature.

Fourth study

Finally, though our study is the first to apply the JD-R model in an auditing context; however, it has some potential limitations. Firstly, the study uses cross-sectional data and a SEM model, so the causality of relationships cannot be asserted (Hair et al., 2014). To further advance the understanding of the relationships between the model constructs, future research may benefit from utilising experimental designs or longitudinal data to investigate the causal links between these constructs (Mulki et al., 2008). This could provide greater insights into how job demands and resources impact work outcomes and how EtC serves as a psychological mechanism in this relationship.

Secondly, although this research investigated auditors from several auditing companies, future investigations could offer helpful insights regarding the attributes and impact of the EtC by concentrating on one or a few auditing firms. For example, research may possibly compare across functional specialisations within the same organisation, such as auditing, taxation and consulting, while holding the effect of EtC constant. This will provide useful insights into differences in the EtC over time and assess long-term developments of the EtC or culture in auditing firms.

In addition to the direct effects of job resources such as EtC and EM on work outcomes, future research could test the moderating role of job resources on the relationship between job demands and work outcomes (TI and CF). For example, when auditors work in an EtC,

they are more likely to feel supported and encouraged to act ethically, which can reduce the stress associated with ethical dilemmas arising from job demands (Alberti et al., 2022). Similarly, empowered auditors have greater control over their work, which can help them manage job demands more effectively (Ahmad, 2020).

On the other hand, when job demands are high, and job resources are low, the stress associated with job demands can become overwhelming, leading to adverse work outcomes such as TI and decreased CF (Bakker and Demerouti, 2007). As a result, auditors facing high job demands and lacking the necessary resources may feel overburdened and underappreciated, leading them to consider leaving their job (Smith et al., 2020). The moderating effect of job resources such as EtC and EM can provide auditors with the necessary support and resources to manage job demands, maintain a positive work experience, and reduce adverse work outcomes such as TI and decreased CF (Molina-Sánchez et al., 2019). Future research can provide valuable insights into the mechanisms that influence the relationship between job demands, job resources, and work outcomes among auditors by examining the moderating effect of job resources. This can inform the development of more effective interventions and strategies to promote auditor well-being and job performance.

Lastly, the study investigated the effects of EtC on auditors' work outcomes using a sample from a single country. However, studies on the antecedents of EtC are fragmented and scarce. Future research could assess for possible differences in EtC across cultures and countries, including specific functional areas such as auditing, taxation, and consulting. Additionally, while most auditing ethics studies are concentrated in developed countries, this study provides a novel insight by addressing the consequences and determinants of auditor TI, EC, and the direct critical effect of EtC in a developing country. Nevertheless, more investigation is needed in developing countries, and comparing underdeveloped and developed environments would add great value to the current literature (Martin and Cullen, 2006; 2016).

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