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ORIGINAL PAPER

Should I Stay or Should I Go? Auditor Ethical Conflict and Turnover Intention

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Abstract

Ethical conflicts (ECs), dilemmas auditors face when personal values or professional obligations clash with their actions, pose significant challenges to the auditing profession, potentially influencing turnover intention (TI). This study addresses a knowledge gap in the related research by focusing on two critical EC triggers: workload (WL) and perceived auditor ethical failure (PAEF: ethical sensitivity), which refers to auditors' perceptions of ethical violations within their profession. Grounded in role theory and ethical climate theory, our study investigates the impact of WL and PAEF on ECs and explores how these conflicts mediate the relationship between PAEF/WL and TI. Additionally, we examine the moderating role of organisational ethical climate (EtC) in these relationships. Using a survey of auditors and employing partial least squares structural equation modelling (PLS-SEM), our results reveal that both WL and PAEF increase ECs, thus escalating TI. The findings suggest that a firm's perceived EtC can negatively moderate the relationship between PAEF and ECs. The study underlines the importance of fostering a strong EtC to manage ECs effectively and provides valuable implications for professionals, regulators, and academics seeking to improve ethical practices within auditing firms and to reduce auditor turnover.

Keywords Auditor · Ethical conflict · Turnover intention · Ethical climate · Workload · Perceived auditor ethical failure

Introduction

While the auditing profession has achieved professional status (Broberg et al., 2018), individual auditors' actions and intentions play a pivotal role in sustaining this reputation (Sweeney et al., 2010). Despite considerable emphasis on the importance of the Code of Ethics, research suggests that ethical conflicts (ECs) may still occur among auditors (Shafer & Wang, 2010). In line with this, studies on auditor turnover intention (TI) hint at the impact of such ECs on auditors' willingness to continue in their role (Nouri & Parker, 2020; Chi et al., 2013). More precisely, the auditors' role highlights the possible ECs they face. Auditors must satisfy the needs not only of their customers, but also of third parties (Amerongen et al., 2022). While some managers may be inclined to pressurise auditors into overlooking the manipulations that occur in financial statements, stakeholders expect auditors to monitor managers and to discover and report fraud in financial statements (Mills & Bettner, 1992).

Moreover, the infamous profiles of ethical scandals witnessed in the last decade in accounting firms have increased awareness of what is theoretically coined as an EC (Mulki et al., 2008). However, while ECs have been a topic of study in several fields, their exploration in that of auditing, specifically in the auditor TI context and regarding the influence of firms' ethical climate (EtC), is somewhat limited (Alberti et al., 2022; Suddaby et al., 2009). This is particularly alarming, especially when the auditing profession is facing strong criticisms and undergoing intense scrutiny (see Johari et al., 2019; Imhoff, 2003; Bazerman et al., 2002).

ECs come into play when individuals feel pressure to engage in actions that conflict with their ethical beliefs (Dubinsky & Ingram, 1984; Shafer & Wang, 2010; Shafer

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et al., 2002). According to role theory, individuals define their roles based on the position they hold within an organisation, and these roles influence their perception of right or wrong (Tangirala et al., 2013). Autonomy and tendencies, shaped by these roles, significantly influence one's approach to moral issues and ethical behaviour expectations (Lin & Ho, 2009; Mai & Hoque, 2022). Engaging in actions that clash with one's ethical stance will lead to ECs. In turn, this can result in an emotionally stressful state, leading to adverse work outcomes, such as reduced job satisfaction and increased TI (Asnawi, 2022). Indeed, TI is one of the most explored adverse outcomes in organisations (Saks & Ashforth, 1997), as it leads to high costs and disruption. Much of the literature emphasises direct job outcomes such as TI and job satisfaction (e.g. Ariail et al., 2020; Lan et al., 2013; Smith et al., 2020). While these studies shed light on direct outcomes, there is a noticeable gap in exploring the underlying factors and mechanisms which drive ECs, indicating a need for research in this area, especially concerning auditor outcomes.

Extensive research into business ethics, particularly in the auditing domain, has demonstrated that an organisation's EtC can significantly impact various employee outcomes (Newman et al., 2017), which include job satisfaction and TI (Alberti et al., 2022). Firms' EtC can be defined as the prevalent perceptions of companies' procedures and practices which involve an ethical dimension, or the predominant perceptions of conventional organisational practices and processes with an ethical content (Victor & Cullen, 1988). It has long been agreed that organisations create social contexts that affect their employees (Andiola et al., 2020; McCabe et al., 2001; Treviño et al., 2006). The collective effect of various organisational members' perceptions of ethics generates a work environment with shared ethical standards (Davidovitz et al., 2007; Dickson et al., 2001). In such a situation, EtC develops and becomes a mental mechanism for handling ethical issues (Newman et al., 2017). It hence affects decision-making and consequent behaviour in response to ethical dilemmas (Mulki et al., 2008). In this vein, many previous research works have reported that perceptions of EtC, including ECs, influence organisational members and work-related outcomes such as TI (Newman et al., 2017). While the literature, such as Shafer (2009), suggests a potential moderating role of EtC in ECs by considering its antecedents and consequences, to the best of our knowledge no empirical study has specifically examined and validated this proposed relationship.

Our research encompasses many aims. Primarily, it examines the potential determinants of ECs in the auditing profession by placing particular emphasis on the role of perceived auditor ethical failure (PAEF) and workload (WL). Concurrently, we aim to elucidate harmful outcomes, notably TI, that may arise as a direct consequence of ECs. We also aim to investigate the moderating role of EtC and its relationship with ECs and job-related outcomes among professional external auditors. We posit that auditors' perceptions of EtC, a construct intimately linked with the broader notion of audit firm culture, may heighten their comprehension of organisational ethics and norms. This heightened awareness will influence auditors' perceptions and interpretation of the ethical dilemmas in their professional environment. Therefore, we examine the moderating effect of EtC on the proposed associations between the factors (PAEF and WL) that affect auditors' perception of ECs and the negative consequences of this perception.

A sample of 105 Palestinian professional auditors was utilised for the study, which provided a rich context to investigate the proposed relationships. We maintain 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 (Hemedah et al., 2023). By examining the Palestinian Institute of Certified Public Accountants, our study aims to contribute to understanding ethical issues in a previously underresearched context, thereby highlighting the significance of our study for practitioners and researchers.

To the best of our knowledge, the results add novelty to the auditing ethics field. They will also be helpful for auditing companies to manage workplace discrepancies and incompatibilities better, or what auditors might perceive to be ECs. Accordingly, the study can help build a conceptual framework surrounding ECs and provide firms with guidance about reducing ECs through organisational factors that improve the understanding of work requirements. Moreover, auditing organisations that wish to attain high levels of competency and ethics should be especially interested in retaining their auditors who are committed to the profession. Therefore, our research offers insights that could potentially contribute to enhancing auditors' outcomes, which may in turn have implications for auditing quality. However, further research is needed to confirm and extend the findings. Finally, the study offers valuable insights to policymakers and governing bodies seeking to enhance ethical guidelines and practices within the auditing domain.

In the following section, we first provide the theoretical background. We then present the comprehensive literature review and hypothesis development, followed by the methodology and findings. Finally, the conclusion is presented, together with discussion of the study limitations and future research avenues.

Literature Review and Hypothesis Development

We aim to explore the relationships between PAEF, WL, ECs 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 the different roles they play (Chen et al., 2020; Jaramillo et al., 2006), particularly when a heavy WL and awareness of ethical failures in their professional environment (PAEF) exacerbate such conflicts (Heo et al., 2021; Christensen et al., 2021; Suddaby et al., 2009). The auditing profession may encounter role conflicts due to an incongruence between auditors' professional values and the organisation's expectations, which results in ethical situations and difficulties (Shafer et al., 2002). The literature indicates that auditors typically encounter two distinct types of role conflict. The first, termed 'functional role conflict', is rooted in the contrasting expectations between clients and audit firms (Barrainkua & Espinosa-Pike, 2020). The second, 'personal role conflict', surfaces when an auditor's personal values intensify conflicts between their professional duties and organisational mandates, especially given their role in upholding public interest (Barrainkua & Espinosa-Pike, 2020).

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

Role Theory

Role theories provide indispensable perspectives of management by spanning significant disciplines, such as organisational behaviour, human resource management, entrepreneurship, and strategic management (Anglin et al., 2022). Theories suggest that employees' roles affect workplace behaviour (Chen et al., 2020; Jaramillo et al., 2006). Employees define specific roles in an organisation, which establish their positions and a set of conceptions about what must be done by the occupants of these (Katz & Kahn, 1978; Tangirala et al., 2013).

In our study context, the central construct is the role conflict experienced by auditors, who must balance their professional obligations to uphold ethical standards (Chen et al., 2020; Jaramillo et al., 2006) with their roles as employees, aligning with the organisation's goals. We include two types of role conflict. The first, functional role conflict, arises from differing expectations between the auditor's professional duties and the demands of their employing audit firm or clients (Anglin et al., 2022). The second, personal role conflict, emerges when there is a clash between auditors' personal ethical values and the actions they are compelled to take, either due to professional mandates or organisational pressures (Anglin et al., 2022).

Rizzo et al. (1970) define role conflict as the result of the simultaneous pressures, in which conformity with one is inevitably at the expense of the other. In this study, functional role conflict highlights the tension between an auditor's professional obligations (King & King, 1990) and the directives of the audit firm or client (Espinosa-Pike & Barrainkua, 2020). Conversely, personal role conflict concerns the internal ethical dissonance auditors face when their actions, driven by either professional or organisational directives, contradict their personal ethical values (Espinosa-Pike & Barrainkua, 2020).

Role conflict is a central concept in the role theory literature. It occurs when individuals play multiple roles, with the behavioural expectations of one role being incompatible or inconsistent with those of another (Ebbers & Wijnberg, 2017). In our case, auditors face role conflict because they are sometimes confronted with differing expectations from customers and audit firms, together with conflicting work and personal expectations. Research has shown that such conflict can result in tension between employees, higher turnover, personal anxiety, and poorer employee performance (Michel et al., 2011).

Brief et al. (2001) suggest that participating in events that are inconsistent with individuals' core ethics creates an unpleasant mental discord that they will strive to reduce. According to Lazarus and Folkman (1984), when demands exceed an individual's ability to meet the related pressures, they will face a stressor. Such stressors develop the gap between what an individual wants (in this case, to adhere to ethical standards as a professional) and what they can do (to meet organisational goals and expectations as an employee), which leads to adverse outcomes. When employees see that the efforts towards their goals are 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).

Perceived Auditor Ethical Failure (Ethical Sensitivity) and Ethical Conflict

Hunt and Vitell (2006) posit ethical sensitivity as a personal characteristic that might explain significant variance

in ethical behaviour. Shaub (1989) defined ethical sensitivity as the "ability to recognise the ethical nature of a decision". Following Jackling et al. (2007) and adapting the definition to the scope of this work, we define ethical sensitivity as the ability to recognise ethical failures when they arise in their professional environment, such as in their team, in the company or among colleagues. Such failures may include self-interest; failure to maintain objectivity and independence; inappropriate professional judgement; lack of ethical sensitivity; improper leadership and an unhealthy 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).

In the context of auditors' profession, ethical sensitivity is relevant because when someone is placed in a professional situation arising an ethical failure, some people never recognise a cause involved (Hunt & Vitell, 2006). In the same way as an ethical issue, identifying an ethical failure involves one or more alternative actions (including no action) that are differentially consistent or inconsistent with some formal or informal ethical rule, code, or norm (Hunt & Vitell, 1992). Shaub (1989) measured the ethical sensitivity of public accountants and found positive correlations between ethical sensitivity and professional and organisational commitment. Commitment to one's organisation or profession signifies adopting one's values, and ethical sensitivity might result from socialisation. For its part, Karcher (1996) found that the auditors' sensitivity to ethical issues differs by type of issue, and Afifah et al. (2015) found that professional ethical sensitivity is positively related to auditor performance.

According to role theory, individuals experience role conflict when faced with incompatible expectations from their roles (Chen et al., 2020; Jaramillo et al., 2006). In the auditor's context, awareness of ethical failures in their professional environment may exacerbate role conflicts as they attempt to navigate the challenges and expectations associated with their job, professional obligations and ethical responsibilities (Suddaby et al., 2009). In the tax practitioners' context, Yetmar and Eastman (2000) found less ethical sensitivity when there was role ambiguity and role conflict and more sensitivity when there was more satisfaction with their job and commitment to the profession. Auditors across the globe, including those in Palestine, are exposed to similar pressures, ECs and work environments through the adoption of the International Standards on Auditing (ISA). In this vein, accounting researchers have long since recognised that an auditor's behaviour is thought to be affected by the standard Codes of Conduct (Alberti et al., 2022; Ariail et al., 2020). These international codes (IESBA and AICPA) set standard ethical and professional requirements for different regions (Fatemi et al., 2020). They emphasise that auditors must always complete their duties with maximum integrity, independence, objectivity, and due care in order to win public trust in the accounting profession (AICPA Code of Professional Conduct, 2014). Payne et al. (2020) linked the AICPA's Responsibility principle and IESBA's Professional Competence and due care principle with the accountants' use of sensitive professionalism and moral judgement. Compared to other professions, auditors' socialisation is far more systematic because professional organisations certify their members, and such certification procedures contribute to learning ethical norms (Sparks & Hunt, 1998).

However, auditors deal with various issues on behalf of their customers (Herda and Lavelle, 2012; Gendron et al., 2006). When they perceive high ethical failures in their professional environment, they may feel increased pressure to maintain customer satisfaction, which can result in a role stressor (Bamber & Iyer, 2009). This pressure can in turn lead to a gap between what auditors wish to do in line with their ethical standards and what their customers or organisations might expect them to do, which results in ECs. Consequently, we propose that:

H1a PAEF has a positive effect on ECs.

Additionally, auditors' perception of ethical failures in their work environment increases role conflict (Suddaby et al., 2009). It has been indicated that role stress and ambiguity lead to increased interpersonal conflict and result in negative human consequences, including burnout, reduced job satisfaction and work commitment, and a clear intention to quit (e.g. Nouri & Parker, 2020; Chi et al., 2013; Singh, 2011; Perrewe et al., 2004; Rizzo et al., 1970). Therefore, it is probable that ECs mediate the relation between PAEF and TI. Consequently, we posit that:

H1b ECs mediate the relation between PAEF and TI**.**

Workload, Ethical Conflict and Turnover Intention

According to role theory, individuals experience role conflict when faced with incompatible expectations from different roles. In the context of auditors, a heavy workload can exacerbate role conflicts because they struggle to balance the demands of their jobs with their professional obligations and ethical responsibilities (Heo et al., 2021). This struggle can lead to ECs, as auditors may feel torn between meeting job demands (e.g. deadlines and performance targets) and upholding their ethical standards and professional integrity (Barnett & Vaicys, 2000). A heavy workload creates time pressure, which may lead them to cut corners or compromise 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 because auditors are required to meet increasing job demands, particularly during peak seasons, while maintaining the quality and timeliness of their work (Chang et al., 2017; López & Pitman, 2014; Suhardianto & Leung, 2020). With heavy 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, they may experience ECs when the need to meet job demands is at odds with their professional values and ethical responsibilities. Moreover, a heavy workload may lead to a heightened perception of performance pressure, making auditors prioritise the achievement of job demands over 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 & Peters, 2012; Smith et al., 2018), which directly contradict their professional values and ethical standards (Rennie et al., 2010). Therefore, the following hypothesis is proposed:

H2a WL positively affects ECs.

Previous studies have found that stress as a result of WL contributes to employees' feelings of burnout, leading to greater TI and poorer performance (Nouri & Parker, 2020; Chi et al., 2013; Sweeney & Summers, 2002; Fogarty et al., 2000), and dysfunctional behaviours and lower audit quality (Smith et al., 2018, 2020; Herda and Lavelle, 2012; López & Peters, 2012). Hence, based on the previous discussion, WL leads to ECs, and in turn ECs lead to TI. Therefore, it is expected that ECs mediate the relationship between WL and TI. Consequently, it is proposed that:

H2b Auditors' perception of ECs mediates the relationship between WL and TI.

Finally, previous studies have found that conflicts between individual and organisational ethics lead to the feeling exhaustion (Maslach et al., 2001). Taking actions that are inconsistent with employees' ethical beliefs will create an unpleasant mental discord, which they will seek to reduce (Brief et al., 2001). ECs increase when employees' values disagree with those of their organisation. Accordingly, unfavourable consequences may arise, such as a lack of organisational identification, absenteeism and TI (Schwepker, 1999; Thorne, 2001). Previous research results support such an argument. Shafer et al. (2002) indicate that higher levels of organisational and professional conflict felt by auditors correlate with less organisational commitment, which is then associated with greater TI.

Furthermore, Gertsson et al. (2017) indicate that auditors' professional conflict and job fulfilment are critical factors which can affect their decision to leave the profession. In addition, other scholars have indicated that stronger auditor conflict is associated with less job satisfaction and greater TI (Nouri & Parker, 2020; Chi et al., 2013; Bamber & Iyer, 2009; El-Rajabi, 2007; Aranya & Ferris, 1984). Therefore, in line with this, we posit that:

H3 Auditors' perception of ECs has a positive effect on their TI.

Ethical Climate Theory

An ethical work climate can be defined as the prevalent perceptions of an organisation's procedures and practices related to ethics (Victor & 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 represented an explanatory map of ethical decision-making and applied to organisations based on philosophical and sociological concepts (Shafer et al., 2013). It is suggested that when behaviours in an organisation are observed to be ethical, such observations of EtC affect the behaviours of organisational members and their mindsets towards their jobs and the organisation (Brown & Treviño, 2006; Cullen et al., 2003).

The Moderating Role of Ethical Climate

The impact of PAEF on ECs may vary, depending on the extent to which organisations implement and enforce ethical codes and policies. For example, in those with a formal written code of ethics which strictly enforces ethical policies, these factors may mitigate the positive relationship between PAEF and ECs. This is because the presence and enforcement of ethical guidelines provide auditors with a clear framework for managing the 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 their ethical policies, the positive relation between PAEF and ECs might be exacerbated, as auditors struggle to navigate the ethical challenges inherent in their professional roles (Bamber & Iyer, 2009; Gendron et al., 2006; Jackling et al., 2007). Therefore, we propose that:

H4a EtC negatively moderates the relation between PAEF and ECs.

Similarly, the impact of WL on ECs may vary depending on an organisation's ethical climate, such as communication

from top management 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 ECs may be weakened, because such an ethical climate fosters a culture that guides auditors in their management of the ethical issues and conflicts that arise from increased workloads (Alberti et al., 2022; Jaramillo et al., 2006; Jung & Jung, 2001). Conversely, when organisations do not prioritise ethical behaviour, or provide inadequate support, the positive relationship between WL and ECs 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 relation between WL and ECs. The rationale for this moderating role of EtC lies in its potential to buffer the negative impact of WL on ECs, as employees in organisations with well-established EtC may be more resilient to the ethical challenges that arise from a heavy WL, which leads to a less pronounced negative impact of WL on ECs. Based on this reasoning, we propose the following hypothesis:

H4b EtC negatively moderates the relationship between auditors' WL and ECs.

Finally, EtC helps to guide auditors through ethical dilemmas and lowers role stress (Schwepker & Hartline, 2005). According to role stress theory, lower role stressors contribute to higher job satisfaction, and consequently to lower TI (Herda and Lavelle, 2012; Affleck, 1999; Rizzo et al., 1970). In this context, EtC is crucial in providing auditors with guidance and support in their navigation of ethical challenges, reducing the stress they experience caused by ECs (Alberti et al., 2022; Mulki et al., 2008). Moreover, EtC is associated with stronger organisational commitment from auditors and feelings of greater job satisfaction, which result in lower TI (Nouri & Parker, 2020; Domino et al., 2015; Schwepker, 2001). The strength of this moderating effect may differ across organisations depending on certain 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 softer impact of ECs on their TI (Chi et al., 2013). Conversely, if organisations lack robust ethical guidance or fail to address ethical dilemmas effectively, the positive relation between auditors' perception of ECs and their TI might be intensified (Alberti et al., 2022; Nouri & Parker, 2020) as they will struggle to resolve their ECs. Given these considerations, we propose the following hypothesis:

H4c EtC negatively moderates the relation between auditors' perception of ECs and their TI.

The proposed model and hypotheses are shown in Fig. 1.

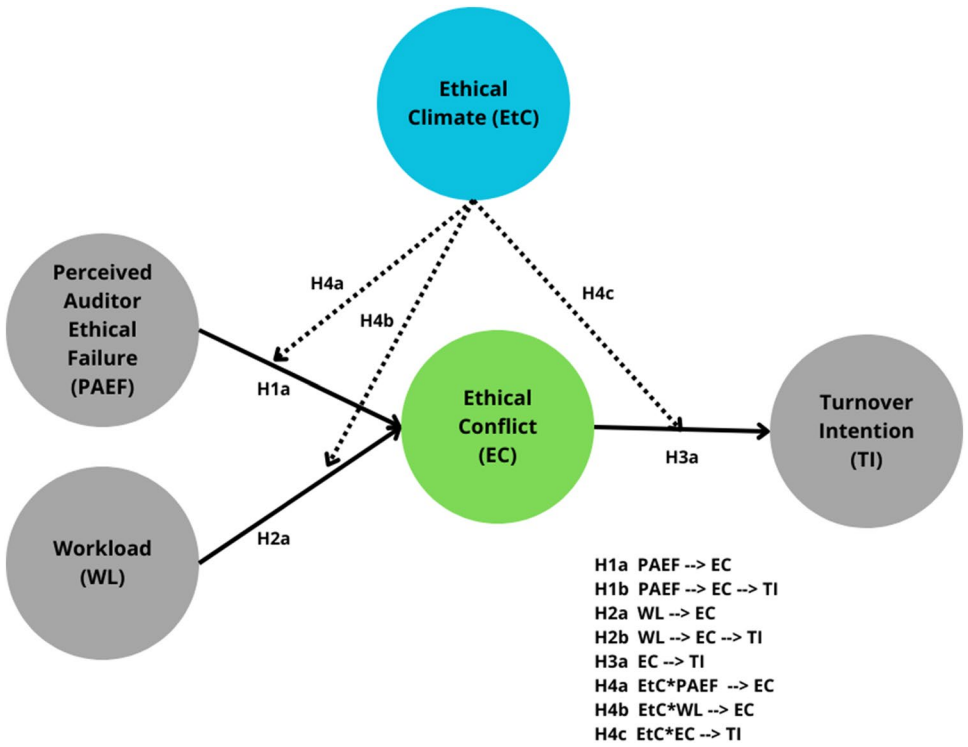

Fig. 1 Proposed model and hypotheses

Methodology

Sample

Our sample consisted of professional external auditors. Data were collected using a questionnaire-based survey. To ensure that the respondents understood the survey, and to prevent any bias in language selection, we offered two questionnaire links, in Arabic and English. It should be noted that almost all the auditors were familiar with English due to their job responsibilities and university education. However, to avoid misleading questions, we translated the questions into Arabic and conducted a pretest by examining the draft with three experienced professional academics to evaluate content validity.

Moreover, an improved version of the instrument was sent to 12 audit companies to obtain the initial results concerning the survey's reliability and validity. The pretest results revealed that the survey was feasible for data collection. Once satisfied with the instrument's feasibility, we sent the questionnaire to all Palestinian Institute of Certified Public Accountants (PCPA) members (229 auditors). The auditors' contact information was acquired from the PCPA directory. Nonetheless, to enhance the response rate, we took a more personal attitude by sending WhatsApp messages to all the targeted respondents which ensured the confidentiality and secrecy of their responses. In addition, we allowed two months for them to complete the survey. Data were collected between March and May 2020, which limited non-response bias (Dillman et al., 2014). We received 106 responses, meaning the number of valid questionnaires was 106 (a 46.3% response rate). Table 1 shows the sample description. Of the 106 surveys, 24 (23%) came from Big-Four audit firms, and the remaining 82 from non-Big-Four firms. Most respondents (almost 92%) were male, and almost all were Palestinian nationality holders (nearly 98%). Almost 60% of the respondents had a Bachelor's degree and 31 of the 106 had studied outside Palestine. Most occupied top management posts (audit partner or manager), with an average age of almost 45, and a standard deviation of 13.27.

It should be mentioned that the number of female auditors in the study accurately reflects the current demographics of the auditing industry in Palestine. According to PCPA data, the proportion of female auditors in Palestine is relatively low, with only 14 women out of 180. As a result, our study findings may not be generalisable to the entire population of auditors in Palestine, although the results are still relevant for the auditing industry in the country.

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 for the global auditing community and allows meaningful comparisons with other research work in the field.

Table 1 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-Four audit firm	23%	
Otherwise	77%	
Frequency of dummy variables		
Gender	Country of education	
Female	Otherwise	30
Male	Palestine	74
Total	Total	104
Education	Position	
BA	Staff	21
Master's	Manager	83
Total	Total	104

Measures

Ethical Conflicts (ECs)

Rokeach (1968) defines ECs as situations in which an individual's expectations of behaviour are incompatible with their beliefs about what is wrong and right. In this study, we adapted the scale developed by Kammeyer-Mueller et al. (2012) to measure ECs with a set of six items tailored explicitly to auditors' experiences in their first years on the job. The participants were asked to rate the frequency of potential value conflicts, such as working for customers they do not wish to represent; experiencing conflicts between

professional standards and personal beliefs; and encountering conflicts between duties to the audit firm/employer and customers. Responses were collected on a 5-point Likert scale (1 = Never to 5 = Frequently).

Turnover Intention (TI)

Turnover intention results from employees' evaluation of their likelihood to quit and a non-manifested expectation of continuity with the organisation. We adapted the scale developed by Colarelli (1984) to measure TI, using a set of three items specifically designed to capture employees' thoughts about their intentions to leave their current job. First, the participants were asked to indicate the degree of occurrence of certain thoughts, such as frequently thinking of quitting their job; planning to search for a new job in the next 12 months; and their intentions to leave their current job the following year. Responses were also collected on a 5-point Likert scale (1 = Never to 5 = Frequently).

Perceived Auditor Ethical Failure (PAEF: Ethical Sensitivity)

PAEF encompasses auditors´ ethical sensitivity of the causes contributing to ethical failures. We adopted the 9-item scale developed by Jackling et al. (2007) to measure PAEF by focusing on various behaviours occurring in the professional environment (team, company, colleagues, etc.). The respondents were asked to express their views about how often they observed during the last 12 months behaviours in their direct work environment by selecting whether they: "Never" (1), "Rarely" (2), "Sometimes" (3) or "Frequently" (4) with a series of possible causes of ethical failure in business. Questions covered self-interest; failure to maintain objectivity and independence; inappropriate professional judgement; lack of ethical sensitivity; improper leadership and unhealthy 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 the auditors the extent to which five survey items represented "issues that have been challenging" when transitioning "from an accounting student to an auditor". The scale, adapted from Kammeyer-Mueller et al. (2012), uses a 5-point Likert scale (1 = not challenging to 5 = very challenging). Items dealt with deadlines and WL; the stress of personal accountability for decisions that affect others; the difficulty of handling pressure from supervisory auditors; the achievement of billable hours; and conflicts between work demands and family/personal life.

Ethical Climate (EtC)

Ethical climate was measured using a scale adapted from Schwepker et al. (2001), which includes five items on a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). The scale evaluates the enforcement and existence of corporate ethical codes, corporate ethical policies and ethical top management actions. The specific items assessed whether the company had a formal written code of ethics; strictly enforced a code of conduct; had policies on ethical behaviour; strictly enforced such policies; and whether top management made it clear that unethical behaviour would not be tolerated.

Control Variables

We used gender and age as the control variables. Gender was measured as a dummy variable, equal to one if the participant was male, and 0 otherwise. Age was measured as a continuous variable. Ng and Feldman (2010) conducted a meta-analysis of 49 studies published between 1990 and 2008 and found evidence that younger employees (< 50 years) were more likely to leave their jobs than their older colleagues. This relationship depends on the moderation of other factors. However, research findings have been mixed as to whether they influence TI (Mubako & Mazza, 2018). Regarding age, Omar and Ahmad (2014) also indicated that younger employees generally had greater TI than older ones.

Results

In order to assess the suggested model, we performed variance-based partial least squares structural equation modelling (PLS-SEM) to analyse the determinants and consequences of auditors' TI and ECs by introducing the moderating role of EtC, using Smart PLS 3.3.2 software (Ringle et al., 2015). PLS is a practical approach for highly complex structural models, and due to reflective indicators, this method was deemed suitable for our study.

Reliability and Validity Evaluation

Tables 2 and 3 show the results of the model's reliability and convergent validity tests. As can be seen in Table 3, the Cronbach's α (CA) values were well above the recommended level of 0.70 (Cronbach, 1951). Furthermore, we achieved excellent TI, PAEF and EtC coefficients, with CA values of 0.907, 0.927 and 0.943, respectively. According to Table 2, the composite reliability (CR) indicators imply the mutual variance of a set of examined variables by analysing a specific paradigm (Fornell & Larcker, 1981). It is generally recommended that a level of at least 0.60 CR is

Table 2 Measurement model reliability and convergent validity—Ethical conflicts

Factor	Item	Standardised loadings	*t*-Value (bootstrapped)	CA	CR	AVE
Dependent variable						
Ethical Conflict (ECs)	EC1	0.510***	4294	0.810	0.863	0.517
	EC2	0.767***	15,074			
	EC3	0.740***	9617			
	EC4	0.815***	25,496			
	EC5	0.736***	12,503			
	EC6	0.709***	8938			
Turnover Intentions (TI)	TI1	0.914***	45,200	0.907	0.941	0.842
	TI2	0.932***	56,374			
	TI3	0.906***	33,472			
Predictor variables						
Perceived Auditor Ethical Failure (PAEF)	PAEF1	0.803***	17,207	0.927	0.940	0.636
	PAEF2	0.845***	26,250			
	PAEF3	0.856***	24,085			
	PAEF4	0.853***	26,037			
	PAEF5	0.826***	26,868			
	PAEF6	0.828***	21,141			
	PAEF7	0.778***	14,768			
	PAEF8	0.736***	12,324			
	PAEF9	0.626***	9023			
Workload (WL)	WL1	0.754***	10,370	0.881	0.913	0.678
	WL2	0.892***	17,623			
	WL3	0.788***	10,943			
	WL4	0.845***	13,424			
	WL5	0.833***	12,121			
Moderator variable						
Ethical Climate (EtC)	EtC1	0.877***	20,084	0.943	0.956	0.814
	EtC2	0.941***	78,248			
	EtC3	0.892***	19,290			
	EtC4	0.937***	62,447			
	EtC5	0.860***	20,691			

EtC stands for Ethical Climate, which reflects the perceived level of ethical behaviour in an organisation; EC refers to Ethical Conflict, which represents the level of auditors' moral discomfort due to conflicting beliefs about what is right or wrong; TI denotes Turnover Intention, which indicates the likelihood of auditors leaving their current job; WL stands for workload, which refers to the amount of work assigned to auditors; PAEF signifies Perceived Auditor Ethical Failure, which represents the extent to which auditors believe they have failed to maintain objectivity and ethical conduct

CA Cronbach's α, *CR* composite reliability, *AVE* average variance extracted

$^{**}p < 0.01$; $^{*}p < 0.05$

acceptable (Bagozzi & Yi, 1988). Once more, the attained CR was comfortably above the proposed value, with the lowest coefficient value of 0.810 for ECs. In addition, average extracted variance (AVE) was assessed for each construct, which confirmed that the AVEs were above 0.50 (Fornell & Larcker, 1981). In this case, the highest coefficients were those obtained for TI (0.842) and EtC (0.814). The results indicate that all the items were significantly associated ($p < 0.01$) with their hypothesised variables, and the extent of each standardised load, except for one EC item (0.510**), was above 0.60 (Bagozzi & Yi, 1988), which demonstrates convergent validity. Consistent with the criteria suggested by Hair et al. (2014), we maintained the EC item because its AVE and CR values were adequate, and the load value was sufficiently close to 0.60.

Table 3 presents the discriminant validity analysis. The shared variance between construct couples was lower than the associated AVE (Fornell & Larcker, 1981). The HTMT

Table 3 Measurement model discriminant validity—Ethical conflicts

	(F1)	(F2)	(F3)	(F4)	(F5)
(F1) EtC	0.902	0.442	0.295	0.279	0.499
(F2) ECs	−0.401	0.719	0.496	0.201	0.667
(F3) TI	−0.289	0.443	0.917	0.324	0.300
(F4) WL	0.249	0.119	0.295	0.824	0.145
(F5) PAEF	−0.465	0.604	0.277	0.113	0.798

Diagonal values are AVE square root, values below the diagonal are latent variable correlations, while those above it are HTMT ratios. EtC stands for Ethical Climate, which reflects the perceived level of ethical behaviour in an organisation; ECs refer to Ethical Conflicts, which represent auditors' level of moral discomfort due to conflicting beliefs about what is right or wrong; TI denotes Turnover Intention, which indicates the likelihood of auditors leaving their current job; WL stands for workload, which refers to the amount of work assigned to auditors; PAEF signifies Perceived Auditor Ethical Failure, which represents the extent to which auditors believe they have failed to maintain objectivity and ethical conduct

ratio approach established by Henseler et al. (2009) was applied to verify discriminant validity. All the ratios were below 0.85, which indicates a good result (Clark & Watson, 2016). Accordingly, the suggested model provided fair, convergent, reliable and discriminating validity.

Testing for Overall Measurement and Structural Model

The result estimations of the structural model are shown in Table 4. As suggested by Hair et al. (2014), bootstrapping (5000 resamples) was used to propose the standard errors and *t*-values that allowed individual sign changes. As a result, the R^2 was higher than the cut-off level of 0.10 for our dependent variables (ECs and TI). Falk and Miller (1992) state that Q^2 blindfolding statistical tests (Geisser, 1974; Stone, 1974) should be above 0. For instance, Table 4 indicates that Q^2 (EC) is 0.199 for ECs and Q^2 (TI) is 0.179 for TI. As both lie between 0.15 and 0.35, according to Hair et al. (2019) predictive relevance is medium, thus demonstrating the model's predictive value, as proposed by Henseler et al. (2009) and Hair et al. (2014). The SRMR value was 0.078; that is, below 0.08 (Hu & Bentler, 1998).

Hypothesis Testing

The results in Table 4 indicate a highly significant positive correlation between PAEF and ECs (H1a; $\beta = 0.437$; $p < 0.01$), therefore supporting H1a. This indicates that auditing firms with auditors who perceive ethical failures more profoundly have higher instances of ECs. The results also indicate that auditors who work in auditing firms with minor ethical issues would have fewer ECs.

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

Table 4 Hypothesis testing

	Hypothesis	Standardised β	*t*-Value (bootstrapped)	
H1a	**PAEF = > ECs**	0.437***	4120	**Supported**
H1b	**PAEF = > ECs = > TI**	0.197**	2549	**Supported**
H2a	**WL = > ECs**	0.159	1571	Rejected
H3a	**ECs = > TI**	0.375***	3136	**Supported**
H2b	**WL = > ECs = > TI**	0.073	1291	Rejected
H4a	**EtC * PAEF = > ECs**	−0.128**	2245	**Supported**
H4b	**EtC * WL = > ECs**	−0.029	0.416	Rejected
H4c	**EtC * ECs = > TI**	0.048	0.843	Rejected

EtC stands for Ethical Climate, which reflects the perceived level of ethical behaviour in an organisation; ECs refer to Ethical Conflict, which represents auditors' level of moral discomfort due to conflicting beliefs about what is right or wrong; TI denotes Turnover Intention, which indicates the likelihood of auditors leaving their current job; WL stands for workload, which refers to the amount of work assigned to auditors; PAEF signifies Perceived Auditor Ethical Failure, which represents the extent to which auditors believe they have failed to maintain objectivity and ethical conduct

***$p < 0.01$; **$p < 0.05$; *$p < 0.10$

R^2 (ECs) = 0.424; R^2 (TI) = 0.243

Q^2 (ECs) = 0.199; Q^2 (TI) = 0.179

Our results in relation to H2a indicate an insignificant positive relation between WL and ECs; therefore, H2 is rejected.

Regarding the mediating effect of ECs on the association between WL and TI, we found a positive but insignificant effect when examining the indirect effect of WL through TI. Variance accounted for (VAF) was 15%. According to Hair et al. (2014), if VAF is less than 20%, there is no mediation effect. Consequently, H2b is rejected.

Concerning TI, Table 4 supports H3a, which indicates a significant positive relation between ECs and TI ($\beta = 0.375$; $p < 0.01$). This result means that auditors who work in auditing firms with more ECs will have a higher intention to quit their jobs. Therefore, dissatisfaction with their jobs would occur if auditors felt their effort was vigorously directed towards undesirable end. Consequently, if ECs reduce auditors' career fulfilment, their TI rate will be high.

When analysing the model for its ability to predict ECs, we obtained an R^2 of 42.4%, which, according to the suggestions of Chin (1998), is an excellent result, given that the model's inputs explained almost 40% of the observed variation.

Our second primary contribution was to test the moderating effect of auditing firms' EtC on our first three hypotheses (H1a, H2a, and H3a). As shown in Table 4, such EtC negatively moderates the association between PAEF and ECs (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, the results presented above support the first hypothesis, which indicates a positive link between PAEF and ECs. Consequently, auditing firms with higher PAEF and suitable EtC will have fewer ECs.

Concerning H4b and H4c, we found no moderating impact of EtC on the associations between WL and ECs and between ECs and TI. Therefore, H4b and H4c are not supported.

Table 4 summarises the results of our hypothesis testing.

Conclusion and Discussion

Discussion and Implications

ECs usually occur when organisations encourage employees to behave or make decisions that are inconsistent with their beliefs about what is right or wrong (Shafer & Wang, 2010). Such situations precipitate considerable frustration and other adverse work outcomes such as increasing TI (Asnawi, 2022). Due to the complex nature of the auditing profession and its vital role in serving the public interest, there is a growing focus on practices that mitigate ECs. In this vein, this study offers empirical evidence of the determinants and consequences of auditor ECs; that is, it examines the associations between PAEF and WL with ECs. It also examines the effect of ECs on auditors' TI and, ultimately, ECs' mediation effect on the PAEF–TI and WL–TI relations. The study also highlights the moderating role of EtC on above mentioned relations.

In conclusion, our findings reveal that PAEF is positively associated with ECs. This result is consistent with previous studies (e.g. Espinosa-Pike & Barrainkua, 2016), which have also shown that PAEF impacts EC. Furthermore, auditors with greater ECs have greater TI, which is coherent with previous works, such as those of Gertsson et al. (2017), Shaukat et al. (2017) and Schwepker (1999). For example, according to Thorne (2001), ECs arise when employees' values disagree with their organisation; therefore, unfavourable consequences include a lack of organisational identification, absenteeism and TI. In the same vein, Schwepker (1999) found that ECs significantly and positively impacted employees' TI. Kammeyer-Mueller et al. (2012) explain this relationship by stating that jobs need considerable investments in time and effort. Moreover, Gertsson et al. (2017) reveal that ECs are a crucial factor that causes auditor assistants to quit their audit work. ECs also mediate the association between PAEF and TI. Finally, regarding the moderating effect of EtC, the results indicate that it negatively moderates the association between PAEF and ECs. Different authors support this result. Nguyen et al. (2022) showed how auditors who work in auditing firms with a positive EtC will have fewer ethical issues and problems and, thus, fewer ECs. Ismail and Yuhanis (2018) report that positive EtC improves auditors' ethical behaviour and thus reduces ethical issues and problems, while Barnett and Vaicys (2000) indicate that positive EtC significantly moderates the association between ethical judgement and ethical behaviour. In addition, Wimbush and Shepard (1994) and Vardi (2001) conclude that good EtC is associated with ethical employee behaviour. Others (e.g. Adams et al., 2001) have shown that the existence of a code of ethics in companies positively affects perceived employees' ethical behaviour.

Our study is the first to address the impact of PAEF on ECs. The results suggest that PAEF is undoubtedly an essential factor that affects auditors' ECs. For instance, this indicates that auditors' failure to maintain objectivity and independence; their inappropriate professional judgement and lack of ethical sensitivity and competence; and lack of support from professional bodies will lead to more auditor ECs. Furthermore, we found that the discomfort caused by ECs in the auditing environment is associated with an increased tendency for auditors to consider leaving their jobs. Such findings extend the previous results of Ariail et al. (2019), who demonstrate that the congruence between professional and auditors' values will affect society and auditing outcomes positively. Hence, ECs are associated with the auditing process and related to auditors' adverse outcomes, such as TI.

Our findings suggest that addressing the factors that affect PAEF could potentially help to reduce ECs and the associated incongruence 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 auditing quality. According to Chi et al. (2013), a higher TI rate would lead to frequent hiring, training and replacing of professional staff, consequently lowering auditing quality.

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

In the light of the above discussion, the study has many useful implications. Although it may be challenging to eliminate ECs in the auditing profession because of its complex nature, there may be potential steps that auditing firms can take to address any dysfunctional outcomes for their employees, although further research is needed to establish causality (Shafer, 2009; Shafer et al., 2002, 2013). However, auditing firms could take certain practical steps to overcome such dysfunctional outcomes. 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. 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, a lack of implementation of ethical guidelines may be associated with auditors' perception of their job as being worthless and create an ineffective life experience, which potentially leads to increased TI.

Furthermore, organisations could take a proactive approach by adopting procedures that could enhance auditors' perceptions of EtC. Such perceptions can be improved by different supervisory procedures, such as providing open communication channels to reduce the bad experiences that arise from individual inclinations. Communication is vital as it helps auditors to evaluate whether organisational ethical norms are congruent with their values (Dubinsky & Ingram, 1984; Jaramillo et al., 2006). Additionally, organisations can create good EtC by integrating such expectations into their reward system.

Limitations and Directions for Future Research

Although our study sheds light on the determinants and consequences of auditors' ECs and the moderating role of EtC, it has some potential limitations. First, it analyses cross-sectional data using an SEM model; therefore, the causality of relations can be asserted based on the theoretical conceptual framework, but temporal causal relations cannot be identified. According to Hair et al. (2014), an SEM model can deal with an unlimited number of statistically equivalent models to produce an equal fit. Consequently, we depend on previous research and the meaningfulness of the model to explain the hypothesised relations presented to support the proposed model (Mulki et al., 2008). Therefore, it would be beneficial if further research were to apply longitudinal data to examine the causal connections between the model variables. In addition, this research examined auditors from several accounting firms, whereas future studies could provide valuable insights into the characteristics and influence of EtC by focusing on just one accounting firm or a few. For instance, research could compare functional specialisations in the same organisation, such as auditing, taxation and consulting, while maintaining the effect of the EtC constant. This would provide valuable insights into differences in EtC over time and assess long-term developments of either EtC or culture in public accounting.

Furthermore, our study uses a sample from a single country in focusing on organisational firm EtC. According to Martin and Cullen (2006), there are three general classifications of antecedents of organisational EtC: the organisation, external perspective, and managerial and strategic orientations. Nevertheless, Martin and Cullen (2016) conclude that studies on antecedents of EtC are fragmented and need to be more comprehensive. Furthermore, regarding the institutional or external perspective, future research into auditing companies could assess possible differences in EtC across cultures and countries. Future scholars could also provide more insight by considering cross-cultural differences in

EtC assessments for specific practice areas, such as auditing or taxation. Although most auditing ethics research concentrates on developed countries, our study provides novel insight by addressing the determinants and consequences of auditor TI and ECs and the moderating role of EtC in a developing country. A comparison between developed and underdeveloped contexts would add significant value to the literature. However, more in-depth research is still needed in underdeveloped countries, so future research could be extended to the developing context.

Finally, a further limitation of the study is the sample's potential lack of representativeness, particularly regarding gender balance and the presence of staff/senior auditor subjects. Our sample reflects the current demographics of the auditing industry in Palestine, characterised by a relatively low proportion of female auditors and very few staff/senior auditors due to the predominance of small family-operated auditing firms. Although this accurately represents the population of auditors in the study area, it may limit the generalisability of our findings to other contexts with a more balanced gender distribution and a more significant proportion of staff/senior auditors in the auditing profession.

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Declarations

Conflict of interest None of the authors of this paper has a financial or personal relationship with other people or organisations that could inappropriately influence or bias the paper's content.
It is to specifically state that "No Competing interests are at stake and there is No Conflict of Interest" with other people or organisations that could inappropriately influence or bias the paper's content.

Ethical Approval The research meets all applicable standards concerning the ethics of experimentation and research integrity, and the following is being certified/declared true.

As an expert scientist and along with co-authors of the concerned field, the paper has been submitted with full responsibility, following the due ethical procedure, and there is no duplicate publication, fraud, plagiarism or concerns about animal or human experimentation.

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