

Impact of the Iranian Professional Audit Accounts Individual Responsibility and Behavioral Approach on Financial Corruption in Audit Institutions

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ABSTRACT

The purpose of this study is to investigate the effect of professional Iranian accounts on their individual and behavioral responsibility to whistle-blow against financial corruption in AUDIT institutions. The necessity of individual and behavioral responsibility in organization is to such an extent that many organizations have done a lot of investment while training and boosting the responsibility of investment. The research was descriptive - survey and time zone of 2016. The sample included 330 questionnaires among the audit agencies working in the Member Accounting Society and the Audit Agency. In order to test the hypothesis, the value of T-value (T-) obtained from model fitting in meaningful case of parameters and using SPSS and AMOS software was used. The findings of this study showed that the Iranian professional audits have significant effect on individual responsibility and the implications of questionable action. In other words, the findings show that the Iranian professional audits' perception of individual responsibility for reporting, professional accounting of the costs related to reporting, professional accounting of Iranian professional accounts have significant effect on the whistle-blowed of professional audits in Iran.

Keywords: financial Corruption, Personal and Behavioral Responsibility, Professional Ethics Climate, Auditors' Perception

Introduction

Audit profession is the world's most organized and disciplined professions. Due to the type and nature of the services it provides, it has certain trust and credibility. The persistence of this trust and its strengthening depends on the intellectual and practical foundation of the professional members to its ethical and behavioral rules (Etemadi and Dianati Deylami, 2009).

However, in recent years, failure to observe the rules of professional behavior, integrity, and moral principles has led to a number of financial scandal. Enron, WordKom, Adelphi, Tyco, Martha Stewart, and

Parmalat are companies with immoral and unprofessional procedures. Kapland (2005) believes that although the impact of non-professional behaviour and moral scapegoats may be low, the collapse of the world's largest companies leads to the loss of hundreds of billion dollars in the value of shareholders. Also, these scandals will destroy the reputation and reputation of hundreds of thousands of people who spend their time doing the right thing. In analyzing these events, some have expressed the human nature opportunistic and detached from ethical principles using fundamental economic assumptions. Others attributed the decline of ethical values in society to the submission of ethical standards (Mahdavi and Houshmand, 1392).

Whistle-blowing as one of the most important monitoring mechanisms is considered to prevent the emergence of financial scandal in companies, including accounting companies. The accounting profession and other legal entities concerned have already been asked to include the alert as an important and sensitive part of the organisational culture (Sarbanes and Oxley, 2005). However, the practice of professional behavior requires that audits must complete and perfect their work and report any errors that have actually happened or suspected of it; But the financial scandal that has recently occurred has questioned the Professional Code of Conduct (Dart, 2011) in preventing such scandals and supporting the public interest. Therefore, the main problem of this study is to explain whether Iranian professional audits of their individual and behavioral responsibility is effective in whistle-blowing of financial corruption in the audit institutions. Is it possible to understand the process of taking professional audits in Iran from personal responsibility for reporting and to understand the process of professional audit taking into account the costs associated with reporting, understanding the process of the process of the withdrawal of professional audit accounts in Iran of the questionable consequences on financial corruption in accounting institutions ?

Objectives

The main purpose of this study is to test the impact of the Iranian professional audit accounts on their individual and behavioral responsibility to whistle-blow against financial corruption in the audit institutions.

Another objective of this study is to understand the concept of professional audit taking in Iran from personal responsibility for reporting, understanding the process of professional audit accounts of the costs associated with reporting, and understanding the process of professional audit accounts in Iran of the consequences of questionable financial corruption in accounting institutions.

Importance and necessity of research

Since ethics in all scientific fields is capable to be seen as the leading sector. One of the important areas in which ethics should be observed is the area of accountability and whistle-blowing about corruption, which will cause irreparable damage. Therefore, it seems necessary to investigate the relationship between individual responsibility and behaviour as one of the most important moral care tools available in institutions and the Audit Agency or to whistle-blow against corruption.

The effects of various factors on the alert of the accounts have been investigated in the past period. However, none of the effects of individual responsibility and behaviour as one of the most important moral tools have been investigated on the alert of the accounts. The study will examine the fact that the perception of Iranian professional accounts of their individual and behavioral responsibility is effective in whistle-blowing of financial corruption in audit institutions? We will rely on the "optional reporting model" provided by Shultz et al. (1993). By reviewing scientific texts in Iran, it was determined that so far no research has been conducted on this subject of alert in the field of audit. In this study, we will introduce and present an alarming framework in the field of audit, which will represent the innovation of this research.

Fundamentals and theoretical framework of research

The major financial scandals of the past few years, like the events that took Enron, Tyco and Worldcom to the brink of destruction; The devastating effect has had on a large number of small shareholders, employees, creditors and other market stakeholders (Robinson et al., 2012, Siefert et al., 2010). The majority of such scandals and other corporate wrongdoing have been exposed by insider people who call them "whistle-blower." Organizational wrongdoing includes illegal, unethical, and nonlegitimate activities that harm both the outside-organisational stakeholders and intra-organisational stakeholders. For example, deceit in providing financial information causes investors, creditors and customers (people outside the organisation) to lose. Also, an employee who sees and does not keep or disclose security issues (Dalton and Radtke, 2013). Alarmingly, the alert that once the wrongful observes it may result in a number of market stakeholders (Tavakoli et al., 2003).

In the whistle-blowing literature, there is a difference of opinion on what is a whistle-blowing. Near and Miceli (1985) defined alert in the following form:

"Whistle-blowing of the disclosure of illegal, unethical and illegal activities conducted in the organization by current or former members of the organization to influence individuals or organizations that are able to influence such activities" (Near and Miceli, 1985). Aline et al. (2013) believed that the definition of Near and Miceli (1985) does not emphasise the seriousness of potential errors, but they agreed their view on both aspects of externality and internal reporting of whistle-blowing. From Jahab's (1999) view embodied that the disclosure whistle-blowing was due to a dispute of opinion and not the disclosure of due to legal requirements. Aline et al. (2013) believe that the whistle-blowing focuses on spray, which is conducted by auditing staff on detected errors in an internal report. However, such audit employees cannot use routine disclosure procedures; they can alert the Accounting Agency (such as partner manager, partner, other partner) or owner (such as the interface chosen between the accountant and the company such as the board or the Audit Committee) by disclosing the errors. Audit employees can also alert as external exposure through media, legal and professional institutions (Aline et al., 2013).

Research shows that the whistle-blowings reported from outside channels are more likely to be exposed to reprisal behaviour of organization members (Ducquin and Baucus, 1998; Near and Miceli, 1986). Alarms who are openly whistle-blowing are most likely to be exposed to reproach. If a member of the Audit Institute finds his co-operation (for example an institution partner) and does not have the willingness or ability to report errors from internal channels, he may report that error from the outside or remain silent (Alin et al., 2013).

Fin and Lamp (1992) formulated a theory that some organizational and individual variables moderate the decision making of people on alert. Individual factors include ego strength, incus of control, and field dependence. While organisational factors include immediate job context, pressure in the organization, social influences variables (important others), obeying authorities, moral conflict resolution, and understanding the others' views (Fen & Lmp 1992, Shafert 2009). The theories of fin and Lamp (1992) supported the conclusion of Kaplan and Wittton (2001). They concluded in their research that the organizational culture and the norms of the Audit Institute influence the acceptance of a whistle-blowing culture. In addition, some evidence was obtained that issue-contingent variables, including social consensus, possibility of effect, temporal immediacy, and proximity has an important effect on the ethical behavior of the accounts (finn and LMP, 1992).

According to Aline et al. (2013), the institutional theory presented by DiMaggio and Powell (1983) and the theory of social justice (Rawls 1971) in the development of the whistle-blowing model in order to explain the whistle-blowing motivations at the social and institutional levels of the accountant.

Theory of justice

Rawls (1971) said that justice has been seen as fairness in the distribution of limited resources. So Justice Rawls theory focuses on the design of justice-based organizations in society. According to Justice Rawls (1971), decision makers are expected to make their decisions based on fairness, equality, and impartiality, and the organization and society will instead guide their rules in the same direction. Therefore, whistle-

blowing about accountability should be a voluntary action in the context of free speech, interpretation, and interpretation of justice and fairness in society. For example, Sherron Watkins revealed Enron's accounting violations because of his understanding of justice and what he thought fair to stakeholders (i.e., equal freedom in society and for society) (Aline et al. 2013)

Institutional theory

Although social and moral justice may positively affect the motivation for alarm in accounting, the process of obtaining institutionalized profit in the organization may also be an obstacle to the ethical obligations of auditing accounts in the interest of society.

When whistle-blowing is considered as a prosocial social behaviour in organization, then personal responsibility for reporting may affect people's decision. Curtis (2006) said that the responsibility for reporting a person affected by his social responsibility towards partner or his employer is his interest in professions, individual moral values and other factors. It can be reasonably said that people, based on their moral sense of good or bad (moral commitment with social responsibility) or sense of loyalty and commitment to the organization or description of their task (responsibility), may feel they need to report the action of the questionable. Another important development in the alert field is evaluating an individual from reporting costs. Graham (1986) and Shultz et al. (1993) used this variable in their model as an effective factor in reporting controversial actions, because they believe that the risk of reciprocation by the organization and its members affects the tendency to reporting wrongdoing. The most important decisive factor that prevents an alarming person from reporting the organization's errors is the size and nature of reciprocal and punishment he can find in himself by the management and the employees involved in the wrongdoing," Ponmon (1994) said.

Previous studies have found evidence of the negative relationship between the harvest from the reported costs and the reported intentions (Arnold and Ponmon 1991, Hox et al., 1994, Kaplan 1995, Kaplan and Wittton 2001, Shultz et al., 1993). Curtis (2006) said there is a variety of problems in confronting the alarms. He believes that obstruction of job promotion, unfair assessment of performance, lack of support for colleagues, employment in unpleasant posts and jobs, and even dismissal can be the consequences that are awaiting the alert. Furthermore, Curtis (2006) has been used to reduce the sense of protection against wrongdoing and the belief that the profession supports the reporting of errors. Therefore, Aline et al. (2013) assumed that taking away from the costs associated with reporting had a direct and negative effect on independent accounting whistle-blowing intentions. One of the other important variables in this field is organizational culture that direct relationship between ethical values and organizational culture causes employees to have ethical behaviour in order to secure the interests of organization and its stakeholders. Mogan (1997) believes that each organization's culture is one of the main factors that affect its performance. In the view of Baron and Grinberg (2000), the effect of organisational culture on the members of organization is so that it can be understood by investigating its angles about how the members are treated, feelings, views and attitude, and how they might react against such changes. Therefore, organizational culture can play an important role in determining the frameworks of professional behavior of an organization or agency of audit.

Research Literature

The theoretical basis of the whistle-blowing was formed by some of the initial studies that have been done in this field, which is used to explain the whistle-blowing behavior. For example, Miselly and Nir, 1985; Near & Miceli, 1985). Recently, studies conducted on whistle-blowing to the optional reporting model " (for example, Shultz et al., 1993; Kaplan and Witkton, 2001; Irzo Kaplan, 2005; Kurtiz, 2006) and "The Theory of Planned Behavior of Ajan" (1991) (for example, Park and Blankinson, 2009, Randall and Gibson 1991, Alice and Ariel, 1999) are relied on in anticipating alert motives. (Dalton and Radtke, 2013).

In addition, previous studies have tested the effect of many individual characteristics on alarms. For example, age (Masmar-Magnus and Visueran, 2005), Gender (Sims and Keinan, 1198), job position (Masmar-Gonus and Visusaran, 2005), Culture (Tavakoli et al., 2003; Park et al., 2005), control source (Chiyo, 2003), self-efficiency (McKenab and Verthley, 2008). Dalton and Radtke, 2013). Other studies conducted in the field of whistle-blowing, testing the impact of intuitive variables such as organisational justice (Shawford et al., 2010), psychological status (Cortiz, 2006), policy and observer support (Sims and Keenan, 1998), Organization (The tendency to wrongdoing (Robinson et al., 2012) and the moral intensity (Taylor and Kurtis, 2010). (Dalton and Radtke, 2013). Hencer and Henri (1985) found that the control climate affects the design and implementation of the internal control systems. This research has not paid attention to the different cultures but it is important to pay attention to the potential conflict sector in the companies that work in different cultures.

Grey (1988) defined four values with the development of the cultural model and the moral values set by Hofferford for sub-culture accounting. In his view, four accounting values are professional versus state control, uniformity against flexibility, conservatism against optimism, concealment against detection. However, the rank of countries in avoiding high uncertainty and the distance between power and democracy is low in traditionalism and populism, the high probability of their rank in high conservatism and vice versa of their above-rank level in concealment will be high.

Bani Mahd and Najati (2016) did a study entitled, "The Relationship between Organizational Culture and Accountant Commitment." The aim of this study is to investigate the relationship between organizational culture and organizational culture on moral responsibility, professional behavior, lack of responsibility and irresponsibility of auditing the relationship between organizational cultures based on Haftd's theory on the account. The results indicate that there is only a relationship between distrust and work commitment between variables. The results show that with increasing the avoidance of uncertainty, the working commitment of the account decreases. Also, if the account is male, his work commitment will increase. If the audit workplace is the private audit agencies, the work commitment will increase. Since the job history variable has a positive relationship with the work commitment, it can be concluded that as the history of individuals in the audit profession increases, the commitment to audit work also increases.

Hamid Mazaheri Rad (2014), a study titled "A Review of the Concept of Ethical Behavior in Organizations" was conducted. They found in their study that today, organizations are increasingly busy with what they call the ethical dilemma, the situation, and conditions that must once again be defined as the wrong things.

Mahdavi and Houshmand (2013) conducted a study titled "Investigate the impact of the organization's moral culture on the behavior of the Audits." The purpose of this study is to investigate the effect of the organization's moral culture on the behavior of the account. The results of the study show that the understanding of accounting from the ethical culture of the institution has no effect on the behavior of the accounts. Also, based on the findings, understanding accounts of the organizational moral culture and personality characteristics of the accounts does not increase the quality of audit through abnormal behavior of accounts.

Several studies have been conducted on the organization's moral care tools in accounting profession (for example, Jenkins et al., 2008; Soros et al., 2011; and Taylor et al., 2012; Alyuk and Israel, 2012). However, none of these studies has directly considered the relationship between the organisational moral care tools and the whistle-blowing of corruption. Therefore, the need to carry out such research in Iran is felt. Moreover, by doing this study, it is possible to understand the factors affecting whistle-blowing fraud in audit agencies.

Considering the above-mentioned theoretical foundations and research background, the hypotheses of this research are:

- The perception of Iranian professional audits of personal responsibility for reporting on their whistle-blowing has a significant effect.
- Understanding Iranian professional accounts of the costs associated with reporting on their whistle-blowing has a significant effect.
- The perception of Iranian professional accounts has a significant effect on their whistle-blowing.

Research Methodology

This research is a library and analytic-Ali study and the research method is descriptive survey. It analyses the opinions of the respondents (the sample study) who answered questions about the subject and the dimensions of the research (variables and questions related). The research population of all accounts working in the Community of Official Accounting and Audit Agency's Community of Accounting Agencies is 2017. Since there are no official statistics on the number of audit agencies and the Audit Agency, the number of statistical population is considered unknown. Finally, the number of samples is based on the 320 formula. The literature of this study was collected using a library study including Latin and Persian articles, books, journals, and the use of the Internet and experimental data using ranked questionnaire (Likert) and field data. To analyze the data, the Linear-Amos (Goreskog and Sorbom, 1989) structural relations model will be used. In fact, Amos examines the validity of the selected variables. Amos technique is two analysis:

A- Measurement Model B- Structural Equation Model (SEM)

The measurement or confirmatory factors analysis show how hidden variables or hypothetical structures have been measured in more visible variables. The part of the structural function or path analysis determines the causal relationships between these latent variables. In other words, the model answers questions about validity and validity of observed variables and the structural function model answers questions related to the intensity of causal relationships (direct, indirect and general) between hidden variables and the amount of variance explained over the whole period.

In this study, the validity of the questionnaire was formal and content validity. In order to evaluate the formal validity of the questionnaire, statements were identified based on the components extracted from the valid studies. Moreover, the instructor of some academic professors and some experts at the companies level were asked to comment on the validity of the questionnaire. After reviewing and evaluating the questionnaire, the corresponding reforms were applied in the questionnaire and its apparent validity was confirmed and its adaptation with social norms, the organization climate and the objectives of the research were evaluated.

After collecting the data, the content validity of the software was analyzed by Amos for factor analysis. In this research, to understand that the statements represent the factors (structures) of the considered mentioned structure, a confirmatory factor analysis has been used. In confirmatory factor analysis, the closer the factor load to one number, the point is that the questionnaire questions have a stronger relationship with the main variables.

Table 1: Exploratory factor analysis of the questionnaire items

Exploratory factor analysis of the questionnaire items				
variable	Items	Factor load step 1	standard error	Factor Significance
Whistle Blowing	qq ¹	930.0		
	qq ¹		066.0	***
Perceived personal cost of reporting	qq ³	1.000		
	qqq ³	1.554	150.0	***
	qqqq ³	1.200	115.0	***
Perceived seriousness the act in question	qq ²	1.000		
	qqq ²	924.0	071.0	***
	qqqq ²	679.0	067.0	***
Perceived personal responsibility to report	qq ⁴	1.000		
	qqq ⁴	871.0	067.0	***
	qqqq ⁴	0.859	0.056	***

In Table 1, the non-standard factor load for each of the items is presented; the magnitude of these factors is, in fact, that the questionnaire questions have a stronger relationship with the main variables. If the value of the standard factor is zero, it means no relationship between the questionnaires questions and the main variable, and negative factor load means the inverse of the effect of the questionnaire questions on the main variable. According to Fresnel and Locker criteria (1981) operating load of factor more than 0.5 are considered as suitable. As we can see, the results of factor analysis are confirmed all factors at the desired level. For questions of q¹ and q⁹ and ...qq⁴ is considered due to the need to identify the charge model. In this research, construct reliability method is used for test reliability.

Table 2: Validity of reliability of research constructs (hidden variables)

(Validity of reliability of research constructs (hidden variables)		
No.	variable	construct reliability CR
7	Whistle Blowing	0.917
8	Perceived Personal costs reporting	0.811
9	Perceived seriousness of the act in question	0.754
10	Perceived personal responsibility to report	0.799

As observed in table 2, in the reliability values of structure obtained from 0.7, therefore the measurement model has good convergence validity.

Definitions of variables

Whistle-blowing: The disclosure of illegal, immoral and illegal activities carried out by current or former members of the organization to influence individuals or organizations that are able to influence such activities (Near & Miceli, 1985).

Harvesting of personal responsibility for the report: The perception of individual responsibility towards reporting is related to the person's interpretation of responsibility and the duty he has in relation to the inaccurate report. This interpretation refers to understanding the extent of his social responsibility and understanding of his work duty (Shultz et al., 1993).

Harvesting of reporting costs: Taking the costs associated with reporting is related to the data-related damage (Schulte et al., 1993).

Harvesting of the consequences questionable: Misconception of the consequences of questionable action refers to an individual's assessment of the level of importance and seriousness (consequences) of errors. This assessment is related to the characteristics of the circumstances in which a fault occurs, such as the magnitude of potential damage caused by errors or the level of error repeat (Shultz et al., 1993).

Findings

Table 3: Frequency and percentage distribution of the sample studied based on identification variables

variable		absolute frequency	Relative frequency
Gender	Male	120	4/37
	Female	201	6/62
Type of institution	Private	238	1/74
	Corporate Audit	83	9/25
History of respondents	Less than 3 years	145	2/45
	Between 6-4 years	50	6/15
	Between 9-7 years	24	5/7
	More than 10 years	99	8/30
	No answer	3	9/0
Job rank of respondents	Auditor	175	5/54
	Senior Auditor	69	5/21
	Supervisor	54	8/16
	Manager	5	6/1
	Partner	18	6/5
Age of respondents	30-21	164	1/51
	40-31	90	28
	50-41	44	7/13
	60-51	17	3/5
	More than 60	6	9/1
Education	Bachelor	178	5/55
	Masters	141	9/43
	PhD	2	6/0

Based on the data in the table, it can be said that:

- The least frequency of patients with fewer than 5.5 years and those with less than 3 years history has the highest frequency with 45.2.

- Higher levels of officer-graduate level were higher than 55.5 individuals. Less than 0.6 of individuals were received lecture.

Most of the men consist of 62.6% of respondents and less commonly for women, 37.4% of them are female.

- The results indicate that the prevalence of SBS is more than 54.5 which contains 54.5 of respondents, lower frequency for managers, which includes less than 1.6 samples

The most prevalent incidence of infection in private institutions was that of 74.1 of respondents, less than 25.9 of the audit organization.

- Regarding the age of guyana, the frequency is 30-21. Less than 2% of respondents are available for age.

Table 4: Descriptive statistics of variables

Variables	Central tendency indicators			Dispersion indicators			Distribution indicators	
	Mode	Median	Mean	Range	Variance	Standard deviation	Skewness	Kurtosis
Whistle-blowing	4.55	5.27	4.94	5.96	2.330	1.52	0.770-	0.244-
Consequences of the report	2.53	2.53	2.56	4.46	1.043	1.02	0.140-	0.814-
Reporting cost	5.21	5.97	5.74	5.97	1.519	1.232	0.884-	0.553
Individual responsibility for the report	3.68	4.35	4.14	6.29	1.790	1.337	0.875-	0.361

As seen in the above table, mean and average and mode are more than other variables because of the change in response spectrum from 5 options to 7 options, one of which is the cause and the degree of individual responsibility for the report is more than other variables. Based on the above-table, the models have a lot of paradigms as normal and there is a lot of deviation toward normal distribution, because, except for care,

attention and other rules and regulations, all the other variables have stretch and crunch between 1- and 1- which is the criteria for compliance with normal distribution.

Inferential findings

In any researcher study, by gathering data and information in correct and scientific method and analyzing them, we try to find answers to the research questions and evaluate the hypotheses derived from theoretical principles. Therefore, the researcher, based on the results of statistical analysis, commented on the hypotheses and confirmed or rejected them according to the results.

Discriminant Validity

Discriminant Validity (validity) in the SEM structural equation model means that the markers of a structure with structure markers have not high correlation and are distinguished from each other, so it can be concluded that two structures measure the same target. This subject occurs when there is a overlapping between the two structures in terms of definition. To evaluate this validity, the methods of correlation, factor analysis, average variance expression, and multi-structural approach are used.

correlation-based evaluation: When one of the scales items and other scale items, that are present in researcher study, has a high correlation ($85.0 < r$ as a contagious rule), a whistle-blowing about the overlap of these two structures will be.

Medium and maximum variance methods were reported:

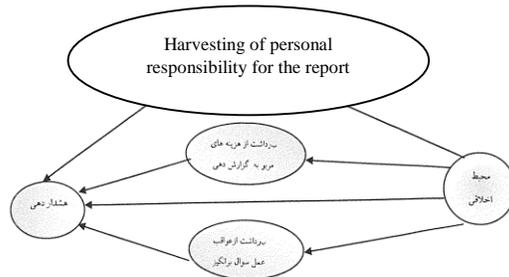
This method is a factor analysis based alternative method presented by Fresnel and Wallacer (1981). In this approach, there is a time when the average variance shown by a AVE structure is greater than the common variance squared with ASV. The following table contains the required values for differential validity.

Table 5: Differential convergence (hidden variables) of research

Discriminant convergence (hidden variables) of research				
No.	variable	Construct CR reliability	extraction mean AVE variance	CR>AVE
7	Whistle Blowing	0.649	0.207	√
8	Perceived Personal costs reporting	0.598	0.012	√
9	Perceived seriousness of the act in question	0.508	0.201	√
10	Perceived personal responsibility to report	0.571	0.064	√

As observed in table 5, the mean values of variance obtained above each value are greater than the common variance squared (ASV), and the differential reliability value is confirmed.

Therefore, the model under study to test the hypotheses can be summarized as follows:



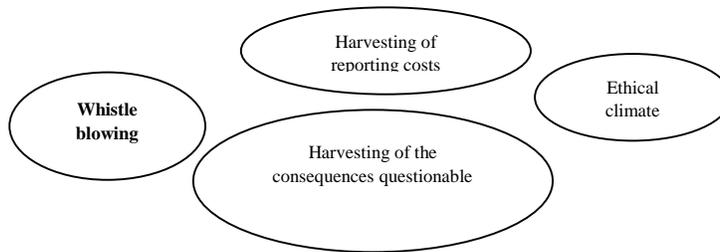


Fig.1: The model selected to test the thesis hypotheses

In the following, we will fit the model using Amos software.

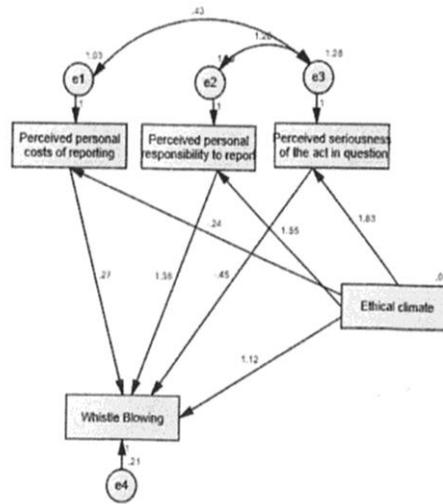


Fig. 2: Fitted model to test the thesis hypotheses

In the above model, path coefficients are shown to fit the path analysis. The following is the path analysis output for the model.

Table 6: Regression coefficients estimated by Amos software

The significance level	Estimated coefficient/ estimated error	estimated error	Estimation of non-standard regression coefficient	Regression relation
***	8.136	.225	1.829	
***	6.174	.251	1.547	
.226	-211.1	.202	-.244	
***	21.580	.064	1.377	
***	6.604	.041	.269	
***	-924.5	.077	-.455	
***	10.125	.110	1.118	

As shown in the above table, the path coefficients associated with ethical climate variables on perceived personal responsibility to report and the consequences of the act were significant but the coefficient of the

moral path on Perceived Personal costs reporting was not significant because the level of the report was higher than 0.05.

For this model, the level of emara (Q) was 0.562 and the degree of freedom (1) was 0.453. As a result, a significant level is higher than 0.05, and this is a reason for the model fit, because the Chi Statistics cases are two significant, then the good statistics of the model fit are investigated:

Amos outputs are as follows on the occasion of the model.

Table 7: Goodness of fit model parameters

RMR	NFI	GFI	TLI	RFI	IFI	CFI	RMSEA
0/026	1/00	0/999	1/00	0/997	1/00	1/00	0/000

In this table, RFI,IFI variables are large numbers in the model presented in the top shape of the model, above 0.9, which shows that the model is in the proper level of fit. On the other hand, the prepared value of RMSEA is less than 0.03, so the model is fitted to a good model.

After confirming the occasion of the model, the requirements for testing the hypotheses mentioned in the present research can be examined and then we will investigate these assumptions.

- Hypothesis: 1. The Iranian professional audits have a significant effect on individual responsibility for reporting on their whistle-blowing.

In the study of the effects of Iranian professional accounts harvesting variables, individual responsibility for reporting on the alert, as is seen in Figure4 and Table 5. The coefficient of the path has been estimated to be 1.37. The significance of this coefficient was 0.000 and 0.05, respectively. The error of this estimate is 0.064, and the coefficient of an estimated value of 21.58 compared to the estimated error, it could be concluded that this path coefficient is significant at the level of error 0.05, i.e., the Iranian professional audit of individual responsibility for reporting on alert at the level of the population under study. So the theory of number five is accepted.

- Hypothesis: 2. The Iranian professional audits of the costs associated with reporting on their alert have a significant effect.

In the study of the effects of Iranian professional audit harvesting from the costs related to reporting on the alarm, as is seen in Figure4 and Table 5. The path coefficient has been estimated to be 0.269. The significance of this coefficient was 0.000 and 0.05, respectively. The error of this estimate is 0.041 that the coefficient of an estimated value is 6.60 compared to the estimated error. The result is that the path coefficient has a significant effect at the level of error of 0.05, i.e., the Iranian professional audits of the costs associated with reporting on their whistle-blowing of the community. So the six hypothesis is accepted.

- Hypothesis 3: The Iranian professional audits have significant effect on their whistle-blowing.

In the study of the variable effects of Iranian professional audits' harvesting, the consequences of questionable actions are observed in Figure 4 and Table 5. The path coefficient has been estimated to be 0.455. Therefore, this value is negative. Therefore, it has negative effect on alarm and can be decreased. The significance of this coefficient was 0.000 and 0.05, respectively. The error of this estimate is 0.077 that the coefficient of an estimate equal to 5.92 has an estimated error. It can be concluded that the path coefficient is significant at the level of error 0.05, i.e., the Iranian professional audit, with the impact of questionable action on the level of the population. So the seven hypothesis is confirmed.

Conclusions and suggestions

Whistle-blowing is considered as one of the most important monitoring mechanisms in preventing financial scandal in companies, including accounting companies. The accounting profession and other legal entities

concerned have already been asked to include the alert as an important and sensitive part of the organisational culture (Sarbanes Oxley, 2002). However, the practice of professional behavior requires that audits must complete and perfect their work and report any error that is actually happening or suspicious of it; But the recent financial scandals, the provisions of the Professional Code of Conduct for Prevention of such scandals and the protection of the public interest (Dart, 2011).

The obvious failure of the Professionalism in protecting public interests may be due to the great reluctance of the audit employees in the report of wrongdoing or the questionable behavior of his colleagues (Finn and Lmp, 1992; Kaplan and Wittton, 2001). Part of it is due to the failure of the current professional behavior. This is because neither encourages the auditing profession, nor provides a guide in this field, when the Accounting Bill reported the wrongful to its higher hierarchy and with the company Audit Committee and did not react to them. Due to the unique relationship between the Accounting Agency and the Owner, the Audit Bureau employees have legal access and a lot of information on the owner's financial and business affairs. Therefore, it is very important that the system of professional letters pay attention to such a unique relationship and dictate clear instructions in this regard when professional commitments are imposed by both professional and large numbers of public members. There is no question that no professional behaviour can order any case. Therefore, we should look beyond the rules of professional conduct and consider other criteria such as whistle-blowing to prevent future financial scandal and to protect the public interest. Aline et al., 2013).

According to the findings, which are completely based on the theoretical foundations, it can be said that the perception of Iranian professional audits of their individual and behavioral responsibility to whistle-blow against financial corruption in the Audit Institutions plays an important role.

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