

THE EFFECT OF SELF-EFFICACY AND PROFESSIONAL ETHICS ON THE INTERNAL AUDIT QUALITY IN COMPANIES LISTED ON THE IRAN STOCK EXCHANGE

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Abstract

Auditor's self-efficacy is a feature arising from social cognition theories, leading to strengthening the internal audit quality as an effective factor of auditing's professional functions. This issue increases professional ethics in auditors. The present study investigates the effect of self-efficacy and professional ethics on the internal audit quality in companies listed on the Iran Stock Exchange. In this study, 312 internal auditors working in companies listed on the Tehran Stock Exchange participated. The study was conducted in 2023. The study tool was a questionnaire. To analyze and test the research hypotheses, the partial least squares analysis method was used. The results of the study hypotheses test revealed that the self-efficacy of the auditor improves the level of internal audit quality. Also, results revealed that professional ethics affects the positive relationship between self-efficacy and internal audit quality and positively strengthens this relationship.

Keywords: Self-efficacy, Professional ethics, Internal audit quality.

Introduction

Self-efficacy is a dimension of personal characteristics whose role in professional ethics and audit quality was examined in this study. Self-efficacy plays a major role in the professional development of auditors since self-efficacy beliefs, which are the core of social cognitive theory, affect the professional ethics of auditors and lead to an increase in the level of individual knowledge and understanding of professional characteristics and ethical requirements in this profession (Ji et al., 2017). Based on a definition presented by Chan et al. (2003), self-efficacy is a kind of auditor's judgment of performance, making the auditor has a higher behavior than other auditors due to his or her constant assessment of performance quality. In other words, the goal of self-efficacy in the auditor is to create a kind of internal identification of personal characteristics and capabilities to increase the level of service provision and audit opinions. It leads the auditor to enjoy his or her job more while better understanding the standards of professional and specialized ethics ([1] Ismail & Yuhanis, 2018). Amalia (2017) argues that a more favorable perception of the audit job will make a person walk in a more favorable path and direction based on motivational incentives to increase the level of audit quality and not make mistakes in this direction. In other words, the auditor's self-efficacy is affected by his or her professional behavior tendencies. Its high levels

increase the auditor's participation in his or her duties and ethical behaviors in his job (Akbari et al., 2015).

The results of a study by Afifah et al. (2015) indicated that professional ethics should guide behavior and prioritizing ethics provides the basis for creating and improving individual effectiveness. According to Akbar (2016), professional ethics is directly associated with the capability of people to properly solve problems and make correct decisions, and can affect the internal audit quality. Thus, professional ethics is effective in strengthening individual skills and improving audit performance compared to individual performance, i.e. self-efficacy of auditors, affecting the internal audit quality (Bayu, 2019). Additionally, since a significant part of the factors affecting the internal audit quality are derived from the factors determining professional ethics, adherence to professional ethics is inevitable in self-efficacy and internal audit quality (Asry & Ginting, 2020). Thus, the primary question of this study is to what extent auditors' self-efficacy is affected by professional ethics and internal audit quality. Given the significance of internal audit quality issues, it is necessary to examine professional ethics in this regard.

Also, given the significance of the self-efficacy of auditors as a major factor affecting the internal audit quality, conducting the present study is an undeniable necessity considering the effect of self-efficacy on the professional ethics of auditors and the internal audit quality. Thus, the present study aims to investigate the effect of self-efficacy and professional ethics on the internal audit quality in the Tehran Stock Exchange. Based on the studies conducted, no study has been conducted in this area of study in Iran so far. Also, internal quarterly journals of accounting and auditing have not played an effective role in this area. This issue can be considered an alarm for the country's research community. The lack of sufficient studies in the area of efficiency professional ethics, and internal audit quality led the author to conduct this study. The results of this study can have scientific achievements. First, it can lead to the expansion and development of theoretical foundations in the field of audit quality in internal auditors and an increase in the level of knowledge and progress in the efficiency and ethics of the profession. Second, it provides useful information to the developers of ethical standards in the auditing profession.

Theoretical foundations

Self-efficacy

The auditing profession is based on the auditor's and the employer's behavior, so this profession is related to cognitive, behavioral, and ethical perspectives. Hence, auditors, as professional and independent people, should have sufficient cognitive and behavioral skills and abilities. They should perform the assigned tasks with higher efficiency by observing the ethical standards in this profession (Sekerka & Bagozzi, 2015). Therefore, the performance of their professional tasks and duties depends on various cognitive, behavioral, and moral factors. Self-efficacy is defined as the auditor's judgment of his professional performance and has a positive and significant relationship with these factors. It can be affected by professional ethics (Hajiha and Khodamoradi, 2015).

Self-efficacy is a person's belief in his capabilities and skills to perform an action based on his willingness and desire. A person's behavior is affected by social and behavioral factors.

However, how it affects social and behavioral factors is under the control of the person (Urdan & Pajares, 2003). Shukla & Srivastava (2017) believe that self-efficacy causes the auditor to have a higher quality of ethical performance than other auditors due to the continuous assessment of his professional performance. Hence, the auditor's proper and more favorable perception of his ethical performance causes the auditor to take steps to improve the level of audit quality. Additionally, Marc (2016) argues that auditors who have more self-efficacy work harder to achieve their professional goals. The results of the study by Afifah et al. (2015) showed that the auditor's self-efficacy, originating from the assessment of the auditor's capabilities and skills, affects the auditor's professional performance and judgment. Kyraicou (2016) found that the effect of ethics on the auditor's self-efficacy increases the auditor's self-esteem to perform professional tasks. Djaddang et al. (2018) also found that psychological characteristics affect the auditor's belief and capabilities in doing the work successfully, and these characteristics can increase the quality of the audit.

Professional ethics

Professional ethics are ethical principles and criteria developed by organizations based on ethical models, and all members of the organization are required to observe them since these principles guide their behavior (Hajiha and Khodamoradi, 2015). Professional ethics covers all issues related to ethical standards in different professions such as law, medicine, accounting philosophy, etc., and classifies them (Ajzen, 2005). Professional ethics is not merely applying specific philosophical methods in professional work since all beliefs are not compatible with each other and this causes a person to make a choice and make a decision based on the principles and codes of professional ethics and conditions (Akbar, 2016). To achieve the goals of the profession depends on observing the basic principles of professional ethics. The ethical principles of accounting are more or less agreed upon by all professional accounting associations and observing them ensures archiving the goals in this profession (Salehi, 2015).

1-Honesty: A professional accountant must be honest in performing his professional services.
2- Impartiality: A professional accountant should be impartial and should not allow any bias, conflict of interest, or effect of others to distort his impartiality in providing professional services.

3-Professional competence and care: A professional accountant should perform professional services competence and diligence. He is always obliged to keep his professional knowledge and skills at a level that can ensure that his services are provided acceptably based on the latest developments in the profession, and laws and regulations.

4- Confidentiality: A professional accountant should pay attention to the confidentiality of the information he obtains in the course of providing his professional services and should not use or disclose such information without the permission of the employer unless he has the right or responsibility to disclose it legally or professionally.

5-Professional behavior: A professional accountant should act in a way that is consistent with his professional reputation and avoid doing actions that distort his professional reputation.

6-Professional rules and regulations: A professional accountant should perform professional services in line with professional principles and rules and also fulfill the requests of his

employer with high skill and accuracy to fulfill the requirements of honesty, impartiality, and independence of professional accountants (Salehi, 2016).

Internal audit quality

A common definition of audit quality after years of studies in 1981 was proposed by D'Angelo as follows: the auditor's capability to discover significant distortions and report the discovered distortions (Akbari et al., 2016). Audit quality is described as a system of controlling the auditing capability to identify and report significant distortions in financial statements and reduce information asymmetry between management and shareholders. This concept is also related to the level of information in the financial statements since the financial statements should be audited by high-quality auditors (Amos & Klimoski, 2014). The significance of audit quality is related to the output of the audit process presented in the auditor's report. It depends on the decisions of many external users. Thus, the quality of the audit is of common interest to all stakeholders in the audit process, including the auditor, investors, banks, creditors, and associations involved in this profession (Efitah et al., 2015). Increasing audit quality helps to attract new clients for the audit firm and retain their current clients. High-quality audits can be a part of the internal control system of employers who are unable to directly control management behaviors. Audit quality is one of the significant issues leading to the advancement of the auditing profession and the professional performance of auditing institutions (Daryaei and Azizi, 2016), and the quality of auditing is related to the existence of a quality control program (Marc, 2016). The high rate of fraud in which accountants or auditors, managers, or executive officials were involved has led to the emergence of ambiguities and raised questions regarding the honesty and trustworthiness of professional auditors. The relationship between these characteristics and professional behavior has the the focus of many criticisms of the auditing profession over the last thirty years (Hatamian et al., 2018).

Research background

Haeridistia & Fadjarenie (2023) investigated the professional ethics of internal audit quality and auditor experience. The results revealed that professional ethics is positively associated with internal audit quality. Also, professional ethics is positively associated with the auditor's independence and experience. Dermarkar & Hazgui (2022) critically analyzed auditors. They concluded that auditors who follow professional ethics and auditing rules can have a higher audit quality. Self-efficacy is one of the most significant factors in auditors' personality traits, which prevents auditors from doing non-auditing services. Cliff and Senny (2021) examined the impact of environmental stress on internal audit quality. They found that one of the ways to reduce auditors' stress is to have a high level of self-efficacy, leading to an increase in internal audit quality. Fahrún (2020) investigated the impact of psychological well-being, ethics, and self-efficacy on audit quality. He showed that the presence of psychological well-being, ethics, and desirable self-efficacy leads to an increase in audit quality. Goyena (2019) examined the effect of compliance pressure and self-efficacy on audit judgment with task complexity. He showed that compliance pressure and self-efficacy affect audit judgment. Also, compliance pressure and self-efficacy affect the task complexity. Holtbrügge et al. (2017) investigated the personality traits and professional ethics of auditors. The results

showed that ethical attitudes lead to an increase in audit quality and judgment and personality traits can be effective in ethical attitudes. Afifah et al. (2015) examined the role of self-efficacy and ethical sensitivity on auditors' performance. They concluded that self-efficacy affects audit performance and quality, and ethics affects audit performance and quality. Aref Manesh and Mousavi (2022) examined the identity and self-efficacy of the auditor. The results showed that negotiation self-efficacy positively and significantly affects auditor impartiality and professional identity moderator plays a positive and significant role in the relationship between negotiation self-efficacy and auditor impartiality.

Salimi et al. (2019) examined self-efficacy in audit quality. The results of testing the research hypotheses revealed that the auditor's self-efficacy improves the level of audit quality. The results also showed that the culture of individualism affects the positive relationship between self-efficacy and audit quality and positively strengthens this relationship. Daryaei and Azizi (2018) investigated the relationship between ethics, experience, and professional competence of auditors and audit quality. The results revealed the variable of professional skepticism moderates the relationship between ethics, professional experience and competence, and audit quality. Tabandeh (2016) investigated the effect of professional ethics on audit quality. The results revealed that the auditor's commitment to integrity and honesty, the auditor's independence and professional impartiality, the auditor's commitment to professional behavior in the auditing profession, the auditor's commitment to confidentiality, and the auditor's professional performance positively and significantly affect audit quality.

Research hypotheses

Based on the theoretical foundations and background of the research, self-efficacy and professional ethics affect the internal audit quality. The auditor's self-efficacy refers to the judgment in the way of performing tasks related to professional ethics and his beliefs in his abilities to integrate motivation and cognitive resources and the necessary actions to increase the internal quality of auditors. The results of the study by Maryani et al. (2019) showed that self-efficacy plays a significant role in increasing the quality of the auditor's work and can affect the internal quality of auditors. The results of a study by Shayesteh et al. (2022) showed that professional ethics is effective in improving self-efficacy and enhancing the professional judgment of auditors. The results of a study by Drozd et al.'s study (2020) revealed that professional ethics and internal audit quality are directly related. Hence, the hypotheses of the present study were drawn as follows:

The first hypothesis: Self-efficiency affects the internal audit quality in the Tehran Stock Exchange.

The second hypothesis: Professional ethics affects the relationship between self-efficacy and internal audit quality in the Tehran Stock Exchange.

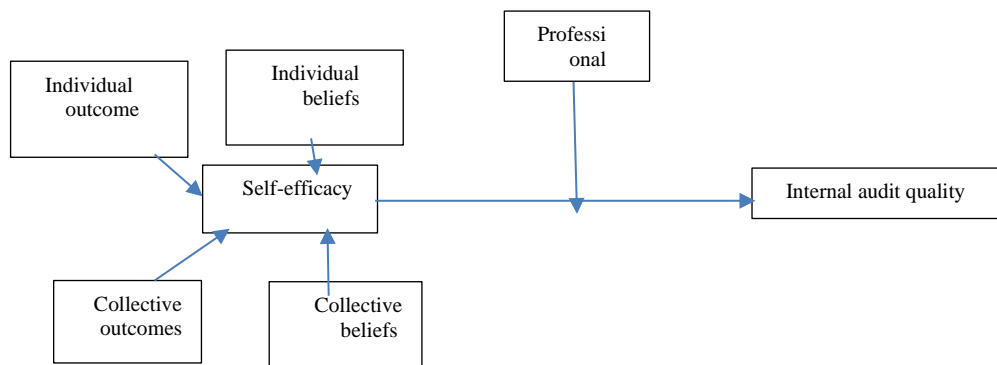


Figure 1. Conceptual model of research

Methodology

The study is a descriptive survey. Regarding its purpose, it is considered an applied study. The research tool of the present study is a standard questionnaire. The theoretical framework and research background were obtained through library studies and Smart PLS software was used to test the hypotheses. The statistical population of this study included all internal auditors working in companies listed on the Tehran Stock Exchange in 2023. Based on the statistical population of 1954 people with an error level of 0.05 and using Morgan's table, 321 people were selected as a statistical sample. A simple random sampling method was used. In this study, three questionnaires were used to measure the variables. The questionnaire questions are scored on a 5- 5-point Likert scale.

Self-efficacy: Riggs and Knight (1994) questionnaire was used to measure the self-efficiency. This questionnaire has 31 items scored on a 5- 5-point Likert scale from strongly agree to strongly disagree. It also has four subscales individual beliefs, individual outcomes, collective beliefs, and collective outcomes. In a study by Marashian et al. (2013), Cronbach's alpha of the questionnaire was calculated at 0.64, indicating adequate reliability.

Professional ethics and internal audit quality: To measure the two variables of professional ethics and internal audit quality, Daryaei and Azizi's questionnaire (2017) was used. Professional ethics includes three items and the audit quality report includes 10 items. Cronbach's alpha in the study by Daryaei and Azizi was calculated at 0.95 for professional ethics and 0.89 for the internal audit quality questionnaire, indicating good reliability.

Results

Descriptive Statistics

In this study, structural equations were used to test the research hypotheses using SMART PLS-3 software. In this method, first, the reliability and validity of the research variables were examined based on the partial least squares method. Then, the hypotheses were tested using model fitting. Table 1 presents the descriptive statistics of the research variables.

Table 1: Descriptive statistics of research variables

Indicators	Mean	SD	Min	Max
Individual self- efficacy beliefs	3.28	0.87	1.1	4.7
individual outcomes	3.53	0.89	1	4.63
Collective efficacy beliefs	3.72	0.96	1.14	4.86
collective outcomes	3.58	0.8	1	4.33
Efficacy	3.53	0.78	1.24	4.3
Quality of the internal auditor	3.54	0.75	1.3	4.3
Professional ethics	3.52	0.98	1	4.67

Source: research findings

The results shown in Table 1 indicate that based on the questionnaire scale, which was a five-point Likert scale, the highest mean value of 3.72 is related to collective efficacy beliefs, and the lowest mean value of 3.28 is related to individual self-efficacy beliefs.

Inferential analysis

In the present study, to measure the reliability of the questionnaires, Cronbach's alpha coefficient, which measures internal consistency, was used. This coefficient mostly varies in the range of 0 to 1, and the closer the number is to 1, the more reliable the questionnaire is (Davari and Rezazadeh 2013).

Table 2: Reliability analysis of research variables

Latent variables	Cronbach's alpha coefficient (Alpha>0.7)
Individual outcomes	0.896
Professional ethics	0.861
Collective beliefs	0.847
Individual beliefs	0.914
Self-efficacy	0.957
collective outcomes	0.827
Internal audit quality	0.883

Source: research findings

Cronbach's alpha coefficient above 0.7 for latent variables indicates the desirable reliability of the questionnaires used in this research.

Results of testing the hypotheses

To analyze the research data, the method of structural equation modeling with a partial least squares approach and Smart PLS were used. Software that uses structural equation modeling based on this statistical method is compatible with conditions such as collinearity of independent variables, non-normality of data distribution of studied variables, and small sample size.

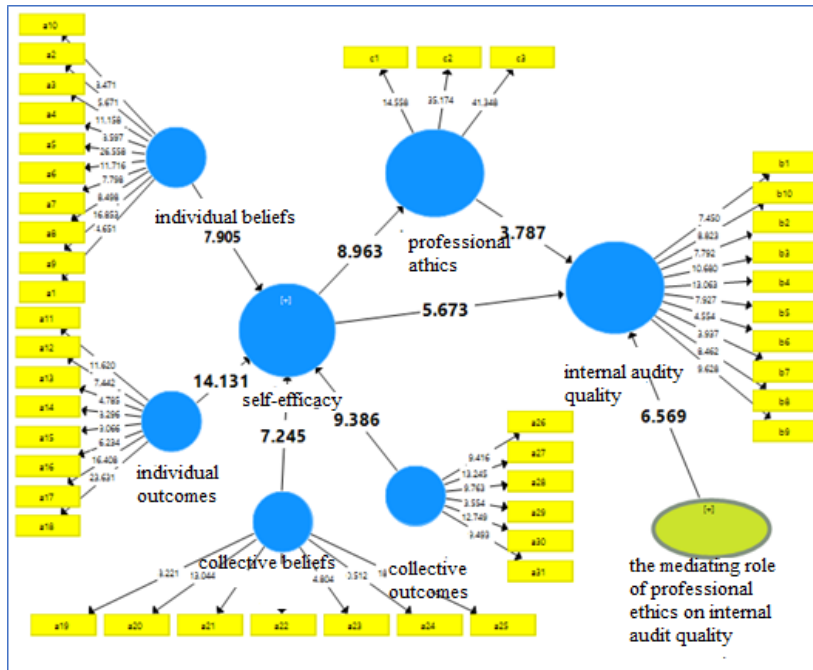


Figure (2): T-statistics of the significance of the relationships presented in the research model

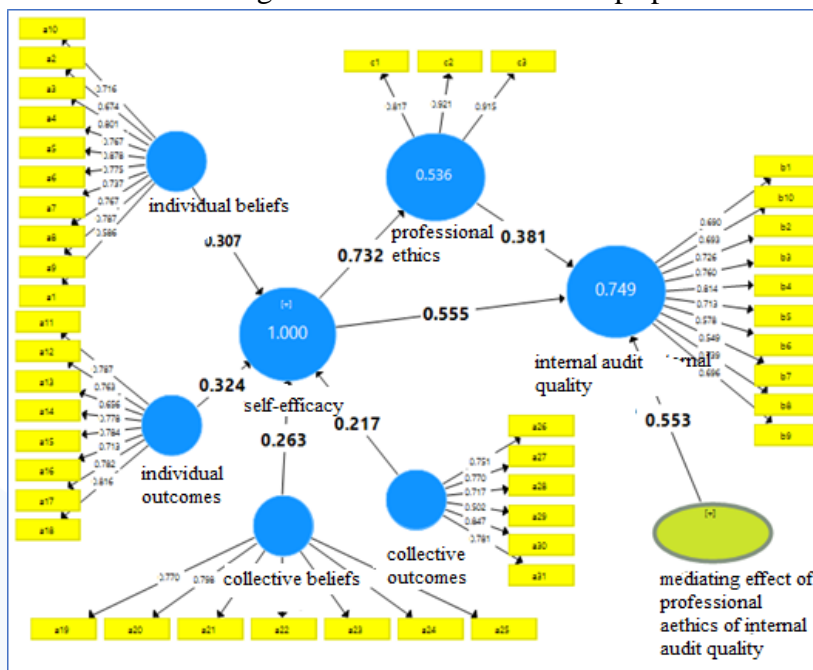


Figure 3- Path coefficients of the relationships proposed in the research model
Examining the measurement model test

To measure the fit of the measurement model, index reliability, convergent validity, and divergent validity were used. To examine the validity of the constructs, three criteria were introduced, which include the factor loading coefficients, composite reliability (CR) of each of the constructs, and average variance extracted (AVE). Values above 0.4 for factor loading coefficients, values greater than 0.5 for average variance extracted (AVE), and values greater than 0.7 for composite reliability (CR) indicate the appropriate fit of measurement models (Holland 1999). Table 3 presents the results.

Table 3: The results of the reliability analysis of research variables

Variable	Code	Factor loading	AVE	CR
Individual beliefs	1	0.58	0.56	0.92
	2	0.67		
	3	0.80		
	4	0.76		
	5	0.87		
	6	0.77		
	7	0.73		
	8	0.76		
	9	0.78		
	10	0.71		
Individual outcomes	11	0.78	0.58	0.91
	12	0.76		
	13	0.65		
	14	0.77		
	15	0.78		
	16	0.71		
	17	0.78		
	18	0.81		
Collective beliefs	19	0.77	0.55	0.89
	20	0.79		
	21	0.84		
	22	0.76		
	23	0.80		

Variable	Code	Factor loading	AVE	CR
	24	0.16		
	25	0.84		
	26	0.75		
	27	0.77		
Collective outcomes	28	0.71	0.54	0.87
	29	0.50		
	30	0.84		
	31	0.78		
	1	0.43		
	2	0.48		
	3	0.59		
	4	0.67		
	5	0.76		
	6	0.65		
	7	0.62		
	8	0.66		
	9	0.77		
	10	0.73		
Self-efficacy	11	0.80	0.55	0.96
	12	0.74		
	13	0.56		
	14	0.66		
	15	0.72		
	16	0.62		
	17	0.76		
	18	0.80		
	19	0.72		
	20	0.68		
	21	0.72		
	22	0.60		

Variable	Code	Factor loading	AVE	CR
	23	0.73		
	24	0.16		
	25	0.75		
	26	0.68		
	27	0.71		
	28	0.70		
	29	0.30		
	30	0.73		
	31	0.70		
	1	0.69		
	2	0.72		
	3	0.76		
	4	0.81		
Internal audit quality	5	0.71	0.59	0.90
	6	0.57		
	7	0.54		
	8	0.73		
	9	0.69		
	10	0.69		
	1	0.81		
Professional ethics	2	0.92	0.78	0.91
	3	0.91		

Source: research findings

After the confirmatory factor analysis according to the results of Table 3, it was found that all the items had a factor loading higher than the standard limit of 0.4. The average variance extracted was higher than 0.7, and the composite reliability was higher than 0.5, indicating the appropriateness of these criteria and the appropriate reliability of measurement models. The results of Table 4 regarding the HTMT index indicate the good divergent validity of the model.

Table 4: HTMT index for divergent validity analysis of research constructs

	individual outcomes	Professional ethics	Collective beliefs	Individual beliefs	Self-efficacy	Collective outcomes
Professional ethics	0.787					
Collective beliefs	0.884	0.803				
Individual beliefs	0.834	0.602	0.704			
Self-efficacy	0.677	0.791	0.759	0.743		
collective outcomes	0.816	0.817	0.895	0.744	0.778	
Internal audit quality	0.887	0.87	0.732	0.633	0.876	0.891

Source: Research findings

The HTMT index value for the cross-analysis of all components is less than 0.9, indicating the desirable validity of the constructs. After measuring the validity and reliability of the measurement model, the structural model was evaluated through the relationships between the underlying variables. In the present study, the criterion of coefficient of determination (R²) was used. For the dependent variable of the model, i.e. the internal audit quality, this coefficient is 0.749, indicating that 74.9% of the changes in this variable can be explained by the independent variables affecting it. More than 70% of the changes in the dependent variable of the model are determined by the influencing independent variables, indicating favorable conditions for predicting this variable. After examining the fit of the measurement models and the structural model, and an appropriate fit of the models, the research hypotheses were examined and tested. Table 5 presents its results.

Table 5: Testing research hypotheses according to the obtained results

Hypothesis	Causal relationships between research variables	Path coefficient	t-statistic	Probability level	Result
H ₁	Self-efficacy affects the internal audit quality in the Tehran Stock Exchange.	0.555	5.673	0.000	Confirmed
H ₂	Professional ethics affects the relationship between self-efficacy and internal audit quality in the Tehran Stock Exchange.	0.553	6.569	0.000	Confirmed

Source: Research findings

The probability value of the assumptions related to the non-fulfillment of both the first and second hypotheses of the research is 0.000 and less than the probability of the first type error of 0.05. Thus, both hypotheses studied in the research are confirmed.

Conclusion

The present study investigates the effect of self-efficacy and professional ethics on the internal audit quality in companies listed on the Iran Stock Exchange. The results of testing the hypotheses revealed that the self-efficacy of the auditor improves the level of internal audit quality. Also, it was found that professional ethics affects the positive relationship between

self-efficacy and internal audit quality, and positively strengthens this relationship. These results indicate that self-efficacy leads to a change in the level of individual approaches in the area of internal audit, affecting the way internal auditors analyze and review. To achieve behavioral incentives in self-efficacy, whether in the individual component or the social component, a person tries to show the best performance and professional ethics. In other words, the self-efficacy of the internal auditor makes the judgment about how to do things related to professional conditions, based on personal motivations richer and the internal auditor with self-efficacy uses his capabilities to integrate motivation and cognitive resources to perform more accurately and correct analyses in the area of audit quality. In other words, it is impossible to expect the internal auditor without a positive feeling about ethics to control more flexibly in crises and to increase the quality of the internal audit based on that because the reviews of internal auditors based on merely experience or expertise in an industry cannot guarantee the effectiveness of the internal audit quality work and require self-efficacy and professional ethics. Professional ethics increases the auditor's self-efficacy level since it helps to increase the level of the auditor's commitment to his capabilities and makes him able to make the right decisions ethically against the pressures due to higher concentration. It also helps to form professional ethics based on the values of social cognition and this will increase the self-efficacy of the internal auditor and the quality of the internal audit. The result of this study is consistent with the results of studies by Haeridistia & Fadjarenie (2023), Fahrur (2020), Salimi et al. (2020), and Tabandeh (2016).

According to the results, it is recommended for relevant organizations and institutions that the internal auditor's self-efficacy should be considered a development-oriented program in the auditing profession, and training programs and periodical evaluations should be considered as auditors' job strategies. It improves the level of professional ethics and the quality of audit reports. Self-efficacy can be considered as the origin and source of criteria such as professional skepticism and impartiality of the auditor in line with auditing standards since based on the theory of social cognition; it makes a person have a better motivation and career path. Accordingly, it provides expert judgments based on more experience in audit reviews while maintaining the independence of the audit. It is also recommended to strengthen the ethics and social values in the internal audit profession to strengthen the performance of auditors and help improve audit quality. Thus, the ethical propositions in the internal audit professional code of conduct should be more realistic. It is also necessary to pay more attention to the audit profession by relying on the effect of mass media and cultural programs so the auditor can enjoy his job while observing ethical and professional principles and interpreting its challenges as job attractions.

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