

The Impact of Galatea Components on Auditors' Ethical Judgment

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Abstract

Introduction: As the level of bankruptcy increased, corporations and international institutions revised the rules and standards of professional conduct, and accounting institutions developed guidelines through professional conduct to enhance ethical conduct. Therefore, the purpose of this study is to investigate the effect of Galatea components on the ethical judgment of auditors.

Material and Methods: The present study was applied and among descriptive-survey-correlational researches. The target population of this study was auditors who are members of the auditing organization and private sector auditing firms. Through random sampling, 250 people were selected as the sample, of which 192 people completed the questionnaires. The research tool was a standard questionnaire and the structural equation modeling method and PLS software were used to fit and test the research hypotheses.

Results: The results of this study showed that the effect of Galatea on the content of the profession, knowledge of the insights and philosophies of the profession and behavioral virtues as three dimensions of ethical judgment of auditors has a positive and significant effect.

Conclusions: In any profession, awareness of motivation is an important and fundamental issue, because motivation is a stimulus to perform actions. Job expectations as a motivating factor can play a significant role in individual performance. Regarding the impact of Galatea's effect on the auditor's ethical judgment, the type of expectation created in this area is crucial, because if negative expectations are reinforced, it can reduce the quality of the auditor's ethical performance.

Keywords: Galatea Effect, Ethical Judgment, Auditing Profession

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INTRODUCTION

In each society, different occupations and professions active in the society, in addition to the principles and rules of public ethics, follow a special value system that is accepted by the employees of that profession, which is called professional ethics. From another point of view, it can be said that a codified set of ethical rules that determine and explain the behavior of members of the profession towards society, towards each other and towards stakeholders, is called adherence to the code of professional behavior, which is not observed and violated. While the possibility of punishment can cause great cultural damage to the profession and even society [1]. In fact, the ritual of professional behavior and adherence to it is one of the pervasive norms of behavior in any society, which determines the line and behavior of the job and its employees. In the meantime, some jobs, such as jobs that have a greater responsibility and

accountability, will play a more significant role in terms of professional behavior, because if they deviate from ethical principles, it can have serious social consequences. The auditing profession is considered as one of these professions in today's societies that any violation of its behavioral and professional principles can have irreparable consequences on the social pursuit of stakeholder trust [2, 3]. In fact, with the passage of time and the increasing competition in the auditing profession, auditing service providers tried to provide services with different approaches than in the past. Accordingly, in line with the standards and code of conduct of the profession codified by the institutions and organizations that oversee the performance of auditors, institutions sought to create patterns of behavior based on the responsible characteristics of the audit profession in society [4]. The development of theories such as social

identity theory, independence theory, professional commitment theories, etc., along with specific criteria of the audit profession such as professional neutrality and skepticism, caused the issue of ethics to be considered as an advantage in the competitive environment of the audit market. Numerous researches have been done in the field of research during the previous years, which have dealt with this issue from different angles [5-9].

The issue of ethics and practicing professional ethics is one of the serious and important issues in the field of accounting and auditing that directly affects the honesty and ability of accountants and auditors to gain public trust [10]. As the bankruptcy rate of large corporations such as Enron and WorldCom increased, legislators and international institutions such as the International Standards on Auditing (2016) revised the rules and standards of professional conduct through the development of ethical behaviorism and the development of core values. Seek to promote the responsible role of auditors in improving the level of specialized functions in audits. In fact, accounting professional institutions have developed guidelines through the Code of Professional Conduct to motivate auditors to enhance ethical behaviors [11]. Although auditing standards, such as the IESBA Code of Ethics, place auditors on a value-driven path by examining and identifying threats in the profession, the need to develop ethical values based on motivational recognition is due to the inherent nature of some ethical characteristics in the audit profession. The impact on auditors in this area is very important and significant [12]. In other words, although regulators and standards developers have tried to use requirements to promote ethical core value in the auditing profession, it is clear that this behavioral dimension in auditors requires a focus on external

stimuli to reinforce ethical values in the auditing profession [13]. One of these moral stimuli is known as Galatea. The effect of Galatea defines the role of beliefs and expectations in strengthening adherence to ethical behaviors and refers to a set of individual expectations and expectations and beliefs of the auditor and his role in reviewing owners' financial performance that can improve auditor performance and vice versa if these expectations are reversed. If the auditor's perception of the auditor's capabilities is not satisfactory, the auditor's performance is reduced and this can directly affect the quality of the auditors' comments [14]. When high expectations lead to high performance, the Galatea effect is said to have occurred. There are several issues with performance expectations. These include specific self-efficacy, confidence and hope for performance. Although somewhat conceptually distinct, such structures are interrelated and have similar correlations with other structures [15]. Livingstone later called the phenomenon Galatea's effect after observing the results of an experiment. The results he observed were not due to an independent cause but to the expectations that the subconscious researcher had instilled in people. Knowing that people are supposed to behave in a certain way, this preconception led them to behave as expected [16]. Given what has been said and the importance of the level of development of ethical values in the auditing profession over the past few years due to increased fraud, tax evasion and bankruptcies of large companies, the need to pay attention to incentives and influential factors in this area, the present study

The impact of Galatea components on the ethical judgment of auditors.

According to the research literature, the following adaptation model is used to test research hypotheses.

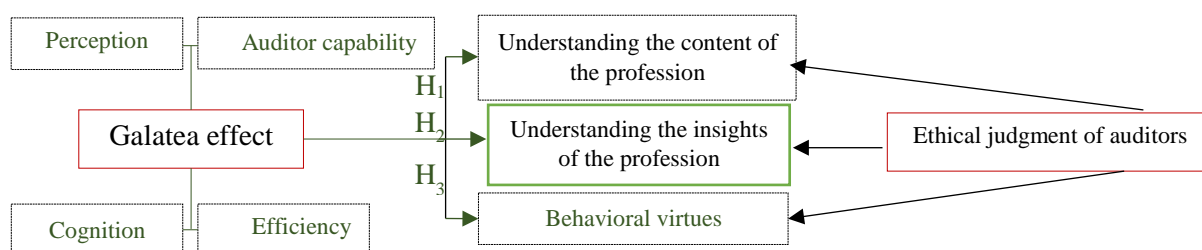


Figure 1. Conceptual Framework of Research

Based on the above conceptual model, the research hypotheses are:

Galatea has a significant relationship with the content of the auditors' profession.

Galatea has a significant relationship with understanding the insights and philosophies of the auditing profession. Galatea has a significant relationship with the behavioral virtues of auditors.

MATERIAL AND METHODS

The present research is applied in terms of the type and nature of the problem and the objectives of the research. This research is a descriptive survey-correlational data collection method. In other words, the required data were collected based on a survey.

The statistical population of this study is auditors working in the auditing organization and private sector auditing firms in 2020. Given that the statistical population in this study is unlimited, the following equation has been used to determine the sample size [17]:

$$n = \frac{Z_{\alpha/2}^2 \cdot \sigma^2}{e^2} = \frac{1/96^2 * 0/683^2}{0/1^2} = 179$$

Due to the above relationship, a sample size of 179 people was obtained that to increase the validity of the research, 250 questionnaires were randomly distributed among auditors and finally, 192 questionnaires were received and used as a basis for statistical analysis.

The tool for collecting research data was a questionnaire. In this study, Shanyan et al. (2013) questionnaire, which includes 12 questions based on the 5-point Likert scale, has been used. This questionnaire includes 4 dimensions of auditors 'perception, auditors' ability, auditors 'knowledge and auditors' efficiency, the validity of which has been approved by experts. The questionnaire asks questions such as whether positive perceptions and perceptions of the auditing profession strengthen the auditor's perception? or does the auditor's knowledge of the content of his / her job profession increase the auditor's efficiency? In fact, the content of the questions is based on the extent to which the expectations related to the auditors 'perception, auditors' capabilities, auditors 'knowledge and auditors' efficiency towards customers (owners) cause the expected behaviors to show more quality reviews. Also, the reliability of this questionnaire was confirmed based on Cronbach's alpha coefficient and was about 0.82, it was evaluated again due

to adjusting the content of the questions and was calculated to be equal to 0.78.

In this study, in order to assess moral judgments, Gerald and Gavangah (2015) questionnaire, which includes 10 questions based on the 5-point Likert scale, has been used. This questionnaire includes three dimensions: knowledge of the content of the profession, knowledge of the insights and philosophies of the profession and behavioral virtues, which examines the professional approaches in auditing ethics. In this questionnaire, questions such as whether the presence of spirituality in you causes you to focus more on audit judgments, or the existence of culturally institutionalized values raises the level of specialized functions in you? In fact, the content of these questions is based on examining the duty approaches and ethical values based on behavioral virtues in order to maintain or develop ethical judgments in the auditing profession. Also, the reliability of this questionnaire was confirmed based on Cronbach's alpha coefficient and was about 0.75, it was evaluated again due to adjusting the content of the questions and was calculated to be equal to 0.77.

The final analysis of the collected data was performed using structural equation modeling and PLS software.

RESULTS

In this section, partial least squares analysis (PLS) was used for statistical tests and model fit. Accordingly, Cronbach's alpha method, which is a kind of internal consistency, was used to assess the reliability of the questionnaires. Normally, the range of Cronbach's alpha capability coefficient is from zero meaning no positive correlation to one means complete correlation, and the closer the number is to one, the more reliable the questionnaire is. As shown in Table (1), an alpha value above 0.7 for each questionnaire indicates the appropriate reliability of all three questionnaires used in this study.

Table 1. Reliability of Questionnaire

Concealed variables	$\alpha > 0.7$
Capability of auditors	0.76
Cognition of auditors	0.73
Efficiency of auditors	0.71
Perception of auditors	0.92
Content recognition of the profession	0.87
Understanding the insight of the profession	0.98
Behavioral virtues	0.85

Test the conceptual model and research hypotheses

Structural equation modeling with partial least squares and Smart-PLs approach was used to analyze the research data. Software that uses structural equation modeling

based on this statistical method is compatible with conditions such as the alignment of independent variables, data normality, and sample size [18].

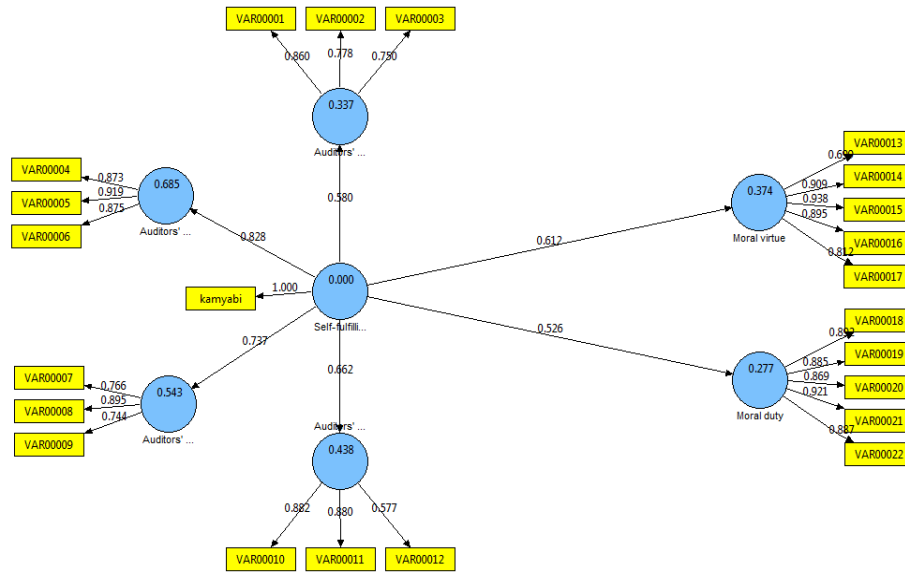


Figure 2. Conceptual model of research in standard mode

Table 2. Descriptive statistics and results of confirmatory factor analysis (CFA)

Concealed variables / Obvious variables	Mean	SD	FL	AVE	CR
Capability of auditors	3.24	0.72		0.62	0.82
1			0.82		
2			0.79		
3			0.76		
Perception of auditors	3.81	1.03		0.79	0.92
4			0.81		
5			0.91		
6			0.85		
Cognition of auditors	4.39	0.81		0.65	0.85
7			0.74		
8			0.92		
9			0.72		
Efficiency of auditors	4.24	0.79		0.63	0.82
10			0.89		
11			0.88		
12			0.58		
Content recognition of the profession	3.82	0.071		0.73	0.92
13			0.72		
14			0.91		
15			0.91		
16			0.86		
17			0.81		
Understanding the insight of the profession	4.01	0.079		0.79	0.95
18			0.91		
19			0.93		
20			0.87		
21			0.86		
22			0.83		
Behavioral virtues	4.08	0.076		0.72	0.91
23			0.76		
24			0.82		
25			0.91		
26			0.73		
27			0.85		
Galatea effect					
Galatea	3.96	0.053	1.00	1.00	1.00

The software output, after testing the research conceptual model, is shown in Figure 1. Below are the results of the study of the two parts of the measurement model test and the structural model test in detail.

Structural equation models are usually a combination of measurement models (representing the subcomponents of latent variables) and structural models (representing the relationships between independent and dependent variables).

Assessing the measurement model test

Index reliability, convergent validity and divergent validity were used to measure the fit of the measurement model. To evaluate the validity of the structures, introduced three criteria that include the validity of each item, the combined reliability (CR) of each structure and the mean extracted variance (AVE). Values greater than 0.4 for factor load coefficients, greater than 0.5 for mean variance extracted (AVE), and greater than 0.7 for composite reliability (CR) indicate that the measurement

models fit well and that they converge in terms of reliability and validity. The results of these indicators are shown in Table 2.

After performing the confirmatory factor analysis, the results of which were shown in Table (2), it was found that all items had a factor load higher than 0.4, the average extracted variance above 0.7 and a composite reliability above 0.5. 0, which indicates the appropriateness of this criterion and the appropriate reliability of measurement models.

Acceptable divergence validity of a model indicates that one structure in the model has more interaction with its characteristics than other structures. Divergent validity is at an acceptable level when the AVE for each structure is greater than the coefficient of variance between that structure and the other structures in the model. Related to each structure. Based on the results of correlations and AVE root placed on the diameter of Table (3), the divergence validity of the model at the structural level can be concluded from the Fornell-Larker criterion.

Table 3. Correlations between latent variables and AVE values

	Capability	Cognition	Efficiency	Perception	Content Recognition	Insight and Philosophy	Behavioral Virtues	Galatea
Capability	0.80							
Cognition	0.20	0.80						
Efficiency	0.34	0.26	0.79					
Perception	0.23	0.57	0.40	0.89				
Content recognition	0.62	0.31	0.30	0.32	0.89			
Insight and philosophy	0.44	0.39	0.37	0.53	0.46	0.85		
Behavioral virtues	0.48	0.037	0.34	0.49	0.49	0.59	0.87	
Galatea	0.58	0.74	0.67	0.85	0.53	0.61	0.71	1.00

Table 4. Values of coefficient of determination (R^2) and coefficient of predictive power (Q^2)

Criteria	R^2	Q^2
Capability	0.38	0.16
Cognition	0.57	0.26
Efficiency	0.42	0.26
Perception	0.71	0.57
Content recognition	0.29	0.21
Insight and philosophy	0.37	0.21
Behavioral virtue	0.42	0.25

Structural model evaluation

After measuring the validity and reliability of the measurement model, the structural model was evaluated through the relationships between latent variables. In the present study, two criteria of coefficient of determination (R^2) and coefficient of predictive power (Q^2) have been used.

Determination factor (R^2) and forecast power factor (Q^2): (R^2) is a measure that indicates the effect of an exogenous variable on an endogenous variable. According to Figure (2), the value (R^2) has been calculated for the endogenous

structures of the research, which can confirm the suitability of the structural model. In addition, a criterion called (Q^2) was used to evaluate the predictive power of the model. According to the results of this criterion in Table (4), it can be concluded that the model has a "strong" predictive power.

After fitting the measurement and structural part of the present study, in order to control the overall fit of the model, a criterion called GOF was used, which has three values of 0.01, 0.25 and 0.36 as weak, medium and strong values.

Given that the GOF criterion is 0.57, the overall fit of the model is confirmed as "strong".

Test of research hypotheses

After examining the fit of the measurement models and the structural model and having a suitable fit of the

models, the research hypotheses were examined and tested. In the following, the results of significant coefficients for each hypothesis, standardized coefficients of paths related to each hypothesis and the results of hypothesis testing at the 95% confidence level are presented in Table (6).

Table 5. Results of fitting the general model of research variables

Concealed V.	Communality	R ²	Communality	R ²	GOF
Capability	0.64	0.38			
Cognition	0.65	0.57	0.75	0.49	0.57
Efficiency	0.63	0.42			
Perception	0.79	0.71			
Content recognition	0.79	0.29			
Insight and Philosophy	0.73	0.37			
Behavioral virtues	0.71	0.42			
Galatea	1.00				

Table 6. Test of research hypotheses

Hypothesis	Relationship between Variables	β	T-Values	Result
H ₁	Galatea has a significant impact on the content recognition of the auditing profession	0.61	12.91	Accepted
H ₂	Galatea has a significant impact on understanding the insights and philosophies of the auditing profession	0.66	12.87	Accepted
H ₂	Galatea has a significant effect on the behavioral virtues of auditors	0.52	11.72	Accepted

The significance coefficients of the variables are expressed in Figure 2 and Table 6. Given that the significance coefficients of the variables are greater than the absolute value of 1.96, the hypotheses are confirmed.

DISCUSSION

The purpose of this study is to investigate the impact of Galatea on the development of auditors' ethical judgments. Based on the results of the statistical test of the first hypothesis of the research, it was determined that Galatea has a significant relationship with the content knowledge of the auditors' profession. In fact, Galatea is a kind of perception of society's expectations that affects the ethical and professional performance of auditors and causes auditors to behave in a way that reinforces society's expectations. Accordingly, this hypothesis showed that by increasing the level of Galatea due to the existence of effective audit expectations in improving the level of transparency and information functions for better decision making of shareholders, investors and analysts, ethical approaches in terms of virtue will be strengthened. Increase accountability responsibly when making judgments and decisions. The presence of Galatea depending on the situation and professional environment is an important factor in the development of auditors' ethical virtues, because the level of positive social expectations of auditors will increase the pressure and influence of intermediaries, increase efforts to improve the level of ethical functions in the profession and enable auditors to have a more coherent

understanding of their professional responsibilities. Galatea also helps to review ethical virtues in the course of a professional auditing career, enabling auditors to adjust to changing social attitudes and expectations. The result is conceptually consistent with some studies [19, 20].

The result of the second hypothesis of the research is that Galatea has a positive relationship with understanding the insights and philosophies of the moral profession. In fact, ethical conscientiousness or conscientious ethics as another dimension of professional ethics values is a kind of consistent attitude of the individual in terms of experience and level of learning in the career path that makes a person more committed to professional values. Galatia, in terms of the existence of expectations in the work environment, increases the level of auditor's conscientiousness due to the existence of social and institutional expectations, and causes us to see better performance of auditors accordingly. In other words, Galatea can help auditors become more aware of the critical points of the profession and focus on professional ethics based on the principles of the auditing profession. This result shows the extent to which the level of expectations and placing these expectations within the framework of professional norms can help increase the level of adherence of auditors to the code of professional conduct and increase the functions of the audit profession and build more trust in the profession. According to Galatea, an auditor will receive a more comprehensive knowledge and feedback from his / her

professional environment, based on which he / she will try to perform his / her duties conscientiously according to social expectations and approaches. The result is conceptually consistent with some studies [19, 20]. The lower the level of auditors' ethical behavior, the lower the quality of the reviews. In other words, the behaviors that reduce the quality of the audit that results from the auditors' behavior during the audit period reduce the efficiency of the evidence collection and make the assumption that the auditor has been influenced by the owners more likely. Apart from reducing the level of transparency and reducing the power of decision-making on this basis, the most important point is the pervasiveness of these immoral behaviors, especially in societies that easily allow these behaviors to occur due to lack of supervision. In fact, the existence of these behaviors on the part of the auditor's predecessors causes a kind of motivation and reinforces negative and utilitarian behavior and causes the auditors' professional performance to be affected. In fact, the institutionalized behavior of these behaviors, while affecting the quality of the audit, causes the credibility of the audit profession to be criticized, because the basis of audit studies is the existence of some kind of trust in the profession in any society. On the other hand, because the elements of the auditors' psychological contract with the community and stakeholders are not fundamentally clear and transparent, the behavioral frameworks are less effective than legal instruments in promoting ethics. Because ethical standards are not quantifiable and may not be within the standards, strengthening professional behaviorism requires raising the level of culture in the auditing profession. On the other hand, there is always the moral assumption that behaviorism in the auditing profession has been the result of the strengthening of auditors' motivations by partners or the community.

Also, based on the results obtained in the third hypothesis, Galatea has a significant relationship with the behavioral virtues of auditors. In fact, the effect of Galatea defines the role of beliefs and expectations in strengthening adherence to ethical behaviors and refers to a series of individual expectations and public expectations and beliefs of the auditor and his role in reviewing the financial performance of owners that can improve auditor performance. Expectations are inaccurate and the perception of the auditor's capabilities is not satisfactory, the auditor's performance is reduced and this can directly affect the quality of the auditors' comments [14].

According to the obtained results, it is suggested to create a stronger and more perceived level of expectations not

only from the society but also from organizations and institutions that supervise the auditors' performance in order to perceive more attention and importance of this profession in auditors than before. Create specific behavioral sources such as virtue. It is also suggested that in order to develop the ethical conscientiousness of training courses with the aim of strengthening the core value functions in auditors on an ongoing basis. This can shape the skills and behavioral capabilities, cognition and perception and power of auditors' decisions in complex situations with high pressures based on ethical principles and values, and increase the quality of decisions and judgments to increase the decision-making power of the capital market.

CONCLUSION

As the work environment becomes more complex, the level of learning and expectations from people has caused work to be considered as a double-edged sword that if the expectations are positive, the person will experience more job motivation, but if the person is negative, he will experience job frustrations. Affected by the Galatea has been considered as a theory based on the same expectations in recent years, according to which people have a more coherent level of knowledge of the profession and its relevance to their perception. It is noteworthy that the perception of success at work can lead to changes in job attitudes. In fact, if a person gets energy from his work and work is considered as an opportunity for him to learn and apply knowledge and skills, this can affect a person's perception of his job. In fact, from a psychological point of view, attitudes determine a person's view of the environment, and job attitudes affect people's perception of the work environment and their judgments. Regarding the impact of Galatea's effect on the auditor's ethical judgment, the type of expectation created in this area is crucial, because if negative expectations are reinforced, it can reduce the quality of the auditor's ethical performance. But if expectations are based on perceptions of the auditor's position and nature, the quality of the auditor's ethical judgment is enhanced.

Ethical Consideration

Ethical issues (such as plagiarism, conscious satisfaction, misleading, making and or forging data, publishing or sending to two places, redundancy and etc.) have been fully considered by the writers.

Conflict of Interest

The authors declare that there is no conflict of interests.

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