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Original Article

The Role of Social Conservatism in the Slippage of Professional Ethics: A Comparative Comparison of the Public and Private Sectors of the Auditing Profession

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Abstract

Introduction: Commitment to the code of professional conduct is necessary for the audit profession. Failure to comply with it will reduce the trust of the society and the credibility of the audit profession. The purpose of the current research is to investigate the relationship between social conservatism and the slippage of the auditor's professional ethics.

Material & Methods: The research method is applied in terms of purpose and descriptive-correlational in terms of nature. The studied statistical population includes auditors working in audit institutions, members of the public accountants' society and audit organization. 320 people were selected as a sample using the random cluster sampling method from auditors working in audit institutions, members of the public accountants' society and the audit organization. The research tool is a questionnaire. SPSS software was used for data analysis.

Results: The results show that only in the private sector, social conservatism has a significant and negative relationship with auditors' slippage in professional ethics. Also, in the private sector, gender, education, work experience and job rank variables have no significant relationship with slippage in professional ethics at the 95% confidence level. But in the public sector, among the mentioned variables, only gender and work experience have a significant relationship with slippage in professional ethics.

Conclusion: Based on the findings of this research, traditional and conservative values can increase independence and audit quality as a tool to strengthen ethics in this profession. In this case, the policy makers of the audit profession can encourage auditors to comply with ethics as much as possible, through training and also monitoring the implementation of ethical codes.

Keywords: *Social conservatism, Slippage in professional ethics, Public sector, Private sector*

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INTRODUCTION

The main duty of the auditor is to provide assurance and comment on accounting information. Therefore, the auditor's judgment can affect the interests of users of accounting information. In addition, it is important to identify the ethical factors affecting the auditor's judgment [1]. If the auditor fails in his judgment and decision-making and as a result his quality and reputation degrades; This issue causes financial information users to lose trust in audit reports [2].

The privatization of the auditing profession in the country and the increasing competition among auditing institutions have caused auditors to turn to marketing activities to earn more money [3]. Also, the increase in the number of audit institutions increases the right of choice for the employer, and this causes the auditors to have an incentive to compete through a

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discount in the fee or sale of opinions [4]. In confirmation of this, the evidence shows that due to non-observance of professional ethics, disciplinary orders against auditors have increased in recent years [5].

A slip in professional ethics means failure to observe professional ethics by auditors working in the auditing profession. According to the Code of Professional Conduct of the Society of Chartered Accountants, professional ethics include observing independence, impartiality, confidentiality and professional care and the like [6]. Social conservatism means traditionalism or people's adherence to traditional religion and ideology. Its purpose is to respect and preserve social values and tradition. Social conservatives suggest practicing traditional beliefs to prevent misbehavior. With these words, it can be said that social conservatism has a positive and direct relationship with social justice and moral compliance [7]. Studies show that social values and norms and cultural components of societies have a direct impact on the moral values of the accounting and auditing profession. From the researchers' point of view, the higher the level of social values among auditors, the more professional ethics will be improved among them [8]. In a research, it was shown that social conservatism strengthens auditor's independence as one of the important components of auditors' professional ethics [9].

Some other researchers found that social conservatism has a significant effect on auditors' intention to report violations. Also, the variables of gender and age of auditors have a moderating effect on the relationship between social conservatism and auditors' warning level [10]. In a study, it was shown that the existence of social conservatism among independent auditors increases their professional doubts [11]. From the perspective of researchers, moral idealism has a significant relationship with social conservatism. But moral relativism has nothing to do with social conservatism. Also, there is a significant relationship between type of job, place of employment and gender with the level of social conservatism [12].

Research has shown that conservative people are less involved in social activities and environmental protection. But liberals seek to support social and environmental activities [13]. Conservatism has a significant relationship with moral foundations. Fairness, justice and conscientiousness are among the moral foundations that are influenced by conservatism [14]. Conservatives have less criminal behavior compared to liberals [15]. Many experts believe that managers' conservatism can affect the organizational culture and the behavior of the organization's employees. Conservatism and desire for religious values encourage people to perform moral behaviors [16]. From the point of view of some experts, conservatism and tendency towards religion and traditional values can explain the duties and responsibilities of employees and as a result lead to the improvement of their moral performance [17]. Many experts agree that conservative people adhere to religious values and believe in God. Religiosity in these people makes them less inclined to accept immoral behavior due to the fear of God's punishment (18). In another research, it was confirmed that religiousness awakens people's conscience and this issue strengthens their moral behavior [19].

On the other hand, researchers claim that because women respect ethics more than men, conservative people tend to invest in industries that are managed by women [20]. Also, research results in America show that during periods when conservatives are in power, stricter regulations are considered for auditors regarding compliance with professional ethics and code of conduct [21]. Researchers found that social conservatism has a negative relationship with moral judgment. They showed that people with a high level of social conservatism. He considers the injection of the covid-19 vaccine to be against ethics [22]. Some other researchers found that social conservatism is directly related to social norms such as moral values and conscientiousness. Also, they believe that with the increase of social conservatism, moral violations in people will decrease. They believe that people's conservatism should increase with age; This issue causes changes in cognitive styles including moral judgment of people [23]. From the point of view of the researchers, moral foundations have a significant relationship with social conservatism. In their opinion, with the reduction of moral foundations, people's conservatism increases, therefore they consider moral values to be the product of political and religious attitudes [24]. In another study, it was concluded that conservative people emphasize more on intergroup activities and loyalty to the group and

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moral values of the group. Also, they believe that non-conservatives (liberals) believe in individual values. Therefore, conservative and liberal viewpoints have different viewpoints on moral issues [25].

Studies show that the behavioral and moral characteristics of public and private sector employees are different. This issue is due to the difference in the goals and mission of organizations in both public and private sectors [26]. From the point of view of researchers, the level of social conservatism among auditors is higher than that of accountants. Also, social conservatism among the two communities of accountants and auditors working in the public sector is more than the private sector [27].

Ethical culture is different in public and private sectors. Accountability is one of the most important moral values in the public sector. Meanwhile, in the private sector, the priority is on profitability and accountability is second in importance [22]. On the other hand, ethical regulations in the private sector are more developed and more regulatory than the public sector; In other words, in the private sector, there is more monitoring of ethics [23].

In any profession, awareness of motivation is an important and basic issue, because motivation is a stimulus to perform actions. Job expectations as a motivational factor can play a significant role in individual performance. Regarding the effect of job expectations on the auditor's ethical judgment, the type of expectation created in this context is very important, because if negative expectations are strengthened, it can reduce the quality of the auditor's ethical performance [30].

Studies show that increasing auditors' willingness to disclose fraud leads to an improvement in audit quality [31]. Studies in this field show that professional commitment has a positive effect on ethical disclosure. Gender and age variables also moderate the relationship between professional commitment and the level of ethical disclosure of independent auditors. According to them, the strengthening of professional commitment leads to the development of ethics and moral disclosure and the health of the economic environment [32].

In another study, researchers found that social factors influence the moral gap. Social components such as the feeling of insecurity and the feeling of injustice have a positive and meaningful relationship on the moral gap. Therefore, these results can help officials and managers to plan to reduce the feeling of injustice and insecurity of citizens [33].

Studies show that the ethical ideology of idealism and the threat of personal interests have a direct and significant effect on the ethical decision-making process of auditors. But the ethical ideology of relativism has an indirect effect on auditors' ethical decision-making process. Therefore, it is necessary that audit institutions provide ethical training courses to inform auditors about ethical issues [34].

From the perspective of researchers, Iran's public sector suffers from problems that have led to low moral performance of employees. In the public sector, there is no long-term vision in planning. Corruption is high in this sector and the turnover of managers is also high. Most managers of this sector are also highly conservative [24]. From the point of view of some researchers, the political views of the male government, including the conservatism view, affect social, economic and moral decisions [25]. For example, in America, judges who have a more conservative point of view impose heavier punishment on blacks and penalize women less [28].

Regarding the importance of ethical compliance in the auditing profession, as well as the lack of sufficient research on slippage in professional ethics among auditors, this motivation was created in the authors of this article to study the relationship between social conservatism and slippage in professional ethics. This research aims to address the question that to what extent does the tendency towards social conservatism in auditors influence their non-compliance with professional ethics? According to the research question, the research hypotheses are explained as follows.

The first hypothesis: Social conservatism of the auditor has a significant relationship with the slippage of professional ethics in the public sector.

The second hypothesis: Social conservatism of the auditor has a significant relationship with the slippage of professional ethics in the private sector.

MATERIAL AND METHODS

The current research is considered to be library in terms of collecting theoretical foundations and research background, and in terms of nature,

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descriptive-survey and correlational, in terms of method, it is field. The statistical population under investigation is people working in the auditing profession. The time domain of the research is the year 1401 and the sampling method is random cluster. To determine the sample size, Cochran's formula has been used with the assumption of an unknown statistical population.

The number of statistical sample obtained according to Cochran's formula is 96. In this research, 320 questionnaires were randomly distributed among auditors working in auditing institutions, members of the Certified Public Accountants Society and auditing organizations, and 309 questionnaires were received. In the field sector, the most common data collection tool is a questionnaire, which includes questionnaires of social conservatism and moral slippage [29]. Both are standard questionnaires that have been used by researchers in previous researches and have sufficient validity, so that the Cronbach's alpha of the conservatism questionnaire is 73% and the moral slippage questionnaire is 75%. For data analysis, descriptive statistics and multivariate regression were used using $SPSS_{26}$.

The dependent variable in this research is slippage in professional ethics and the independent variable is social conservatism. Also, the variables of gender, job rank, level of education and work experience are among the control variables in this research.

$$Y=a_0 + a_1x_1 + a_2x_2 + a_3x_3 + a_4x_4 + a_5x_5 + \mu$$

Y= Slippage in professional ethics
x_1= Social conservatism
x_2= Gender of auditor
x_3=Job rank
x_4= Level of education
x_5=Work experience
μ = Model errors

The level of education of the respondents included 18% undergraduate students, 55% master's degrees, and the rest were Ph.D. or Ph.D. students. Also, about a third of the statistical sample worked in the public sector and the rest in the private sector. The occupational rank of the respondents includes 13% auditor, 34% senior auditor, 27% supervisor auditor, 16% audit manager, and 10% audit partner. The average work experience of auditors in the public sector is 13 years and in the private sector is more than 15 years.

RESULTS

The results of descriptive statistics include mean, median, standard deviation, minimum and maximum variables in Table 1. The evidence of this table shows that the average slip in professional ethics in the public sector is equal to 13.47 and in the private sector is 13.3. In other words, there is no significant difference between them. But the average social conservatism in public sector auditors is 53.31 and in private sector auditors is 48.01. This shows that public sector auditors have a higher level of social conservatism compared to private sector auditors.

Table 1: Descriptive statistics

	Public sector		Private sector	
Variables	Slippage	Social conservation	Slippage	Social conservation
Mean	13.47	53.31	13.30	48.01
Median	12	54	13	49
SD	5.192	11.282	4.649	12.193
Min.	6	10	6	11
Max.	30	71	30	71

Table 2, which is the Kolmogorov-Smirnov normality test, shows that one of the ways to test the normality of the distribution is to use the Kolmogorov-Smirnov goodness of fit test, the

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Kolmogorov statistic for each of the public and private institutions is 0.073 and 0.200, respectively (significance is 0.000). Since the significance level of the Kolmogorov-Smirnov statistic is above 5%, the remaining values have a normal distribution.

Table 2: Test of normality of the remaining values

Variables	Public sector	Private sector
Kolmogorov-Smirnov value	0.073	0.200
Sig.	0.000	0.000

Table 3 shows the descriptive statistics of social conservatism in the public and private sectors according to the educational qualifications of the respondents. This table shows that the level of conservatism is higher in the public sector compared to the private sector.

Table 3: Conservation by education degree

	Public sector		Private sector	
Degree	Number	Mean	Number	Mean
Associate and below	0	0	1	49
B.A. student	1	42	0	0
B.A.	18	54.28	49	45.43
M.A. student	6	60	16	51.19
M.A.	52	52.55	91	48.68
Ph.D. student	9	51.78	32	48.22
Ph.D.	10	54.80	14	48.57

Table 4 shows the descriptive statistics of social conservatism in the public and private sectors according to the rating of the respondents. This table shows that as the rank increases, the average level of conservatism in the public sector has increased compared to the private sector.

Table 4: Conservation by rank

	Public sector		Private sector	
Rank	Number	Mean	Number	Mean
Auditor	14	54.29	42	45.93
Senior auditor	36	52.86	26	45.65
Chief auditor	29	52	34	49.91
Auditor manager	17	57.82	45	47
Auditor's partner	10	49.70	56	50.48

Table 5 shows the descriptive statistics of social conservatism in the public and private sectors according to the gender of the respondents. This table shows that the level of conservatism of men is higher compared to women.

Table 5: Conservation by gender

	Public sector		Private sector	
Gender	Number	Mean	Number	Mean
Female	18	52.06	48	44.54
Male	88	53.57	155	49.09

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Table 6 shows the results of the hypothesis test. The results of this table show that the social conservatism of public sector auditors has no significant relationship with slippage in professional ethics. Because its significance level is more than 5% and equal to 26.4%. But in the private sector, because the significance level of the social conservatism variable is equal to zero and less than 5%, it can be concluded that there is a significant and negative relationship between social conservatism and the dependent variable. Therefore, the first hypothesis is rejected and the second hypothesis is confirmed.

Also, the results of table number 6 show that in the private sector, the variables of gender, education, work experience and job rank do not have a significant relationship with the dependent variable at the 95% confidence level. But in the public sector, among the mentioned variables, only gender and work experience have a significant relationship with the dependent variable.

Table 6: The results of the hypothesis

	Public sector				Private sector			
Variables	β coefficient	t-value	Sig.	VIF	β coefficient	t-value	Sig.	VIF
y-intercept	14.65	4.401	0.000		17.581	9.78	0.000	
Conservation	-0.048	-1.124	0.264	1.01	-0.98	-3.655	0.000	1.045
Gender	3.226	2.456	0.016	1.087	1.18	1.507	0.133	1.108
Education	0.223	0.504	0.615	1.083	0.313	1.119	0.264	1.174
Work experience	-0.197	-2.746	0.007	1.792	-0.17	-0.395	0.693	1.913
Job rank	0.197	0.35	0.727	1.896	-0.536	-1.787	0.076	2.029
F value	3.471		0.000		4.422		0.000	
R^2= 0.108					R^2= 0.079			
Durbin-Watson= 1.715					Durbin-Watson= 1.920			

DISCUSSION

The evidence of this research shows that the average social conservatism of auditors in the private and public sectors is different, so that its average is higher among auditors working in the public sector than in the private sector. The results of the research hypothesis test also indicate that only in the private sector, social conservatism has a significant and negative relationship with auditors' slippage in professional ethics. This issue means that with the increase of social conservatism in auditors working in private audit institutions, compliance with professional ethics is also strengthened in them. This finding is consistent with the theoretical foundations of the research, including the results of studies that emphasize the role of social conservatism in reducing unethical behaviors [10, 11, 13, 19, 20].

This research emphasizes the importance of cultural and social values on compliance with professional ethics. This issue can be considered as a scientific achievement by the policy makers of the auditing profession. As the present study shows, due to the high level of social conservatism in public sector auditors compared to the private sector, there is no significant relationship between social conservatism and moral lapses in the public sector.

However, due to the privatization of the auditing profession and as a result of the increase in competition among the auditors of the private sector and the social conservatism of the auditors of this sector, the auditors of this sector are low and they are probably more inclined to non-conservative and liberal thoughts.

Therefore, it can be said that the privatization of the auditing profession has strengthened liberal thinking among private sector auditors and has placed their professional ethics in a halo of uncertainty. Based on what was said, it is suggested to the policy makers of

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the auditing profession, including the public accountants' community, to encourage the auditors through training and also monitoring the implementation of ethical codes to observe ethics as much as possible in order to strengthen the professional ethics of the private sector auditors.

CONCLUSION

According to what has been said, it can be acknowledged that social conservatism as a rival to the liberal point of view can limit the auditors' liberalism, one of the consequences of which is the non-compliance with professional ethics in order to gain more profit. Therefore, it can be said that traditional and conservative values can increase the independence and quality of auditing as a tool to strengthen ethics in this profession. According to the authors of this study, the findings of this article provide useful information to the legislators to formulate a suitable plan regarding the characteristics and ethical principles governing judgment and decision making in the auditing profession. The generalization of the results of this research to other samples should be done with caution. This issue is one of the main limitations of the present research.

ETHICAL CONSIDERATIONS

Ethical issues (such as plagiarism, conscious satisfaction, misleading, making and or forging data, publishing or sending to two places, redundancy, 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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