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The Moderating Effect of Auditor Ethics on the Relationship Between Auditor Integrity and Audit Quality to Achieve the SDGs in Iraq

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Abstract

This research aims to study the moderating role of auditor ethics (AE) and its impact on the relationship between auditor integrity (AI) and audit quality (AQ) to achieve the Sustainable Development Goals SDGs. To reach the objectives of this study, a field survey was conducted to survey the opinions of auditors working in companies and private offices. A questionnaire of questions related to the study's variables was used to answer the questions. To demonstrate the impact of the variables and the extent of the connection, relationship, and influence between the study variables. This study relied on a descriptive-analytical approach in collecting and presenting data, and the hypotheses examined used the statistical software SmartPLS and SPSS. The results showed that (AI) positively influences (AQ). Furthermore, (AE) play a moderating role in the relationship between (AI) and (AQ). The study recommends spreading cultural, religious, and moral awareness among auditors to ensure the integrity and quality of financial information and reports.

1. Introduction

Professional organisations in the auditing industry have laid down a detailed set of rules that members must follow. These rules cover anything from general or personal ethics to methods for doing fieldwork and drafting reports. Individuals responsible for creating financial accounts may face complicated conflicts of interest, and this framework has been implemented to help them negotiate these. To guarantee honesty and reliability in financial reporting, it is essential that these accounts be reviewed and approved by more than one party. These guidelines promote transparency and confidence in the financial system by making financial statements publicly available and explaining how they are used.

General or personal standards, standards for field work, and standards for writing the report are all part of what is known as "the auditing profession's" set of recognised standards as outlined by professional organisations. A conflict of interest has emerged amongst those responsible for creating the accounts, making it apparent that several parties must examine and approve them. Giving people access to financial data through financial statements and explaining how to utilise them [6]. The auditors help build trust in financial and non-financial data among investors by ensuring that audited financial statements are reliable. Users of financial statements began to question the auditor's work

method and the extent of his responsibility for the collapse of major global institutions after financial shocks and collapse. The blaming of auditing companies raised doubts about the effectiveness of the auditor's services and monitoring mechanisms [14]. The issue of (AQ) is at the top of the concerns of governments and professional bodies regulating the auditing and accounting profession, especially after the bankruptcy of many companies and the cases filed against auditors. Questions have arisen about the credibility of the report prepared by the auditor on the financial statements. Such events have led to a widening gap between auditors and users of financial statements [7]. (AQ) is necessary to strengthen the auditing profession and empower the work of auditors to reach the required level of quality by trying to raise the quality of external audit work because of its repercussions on the outcomes of the auditing process. The quality of the financial statements is considered a mirror that reflects the financial position of any institution and based on which the right decisions are made [3].

Prabowo & Suhartini's (2021) study included that financial statements must be credible and serve as a standard for audit decisions. Auditing requires independence and integrity to do this. E-Audit prevents fraud and solves industrial revolution 4.0 problems. The study examines how e-audits moderate the effect of auditor independence and integrity on (AQ). The data was acquired from Surabaya public accounting firm auditors via questionnaire. Respondents number 36. The data were analysed using SmartPLS. Results demonstrated that auditor independence and integrity favourably affect (AQ), but e-audit does not reduce these effects. The research suggests that independent auditors should strengthen their independence and integrity to provide high-quality audit reports that decision-makers can use.

The study by Alsughayer (2021) examines auditors' perspectives on how competency, integrity, and ethics affect (AQ). Saudi auditing firms give questionnaires to auditors to collect data. The sample size was 102 auditors. A survey of external auditors examined their audit process features for (AQ). The results reveal that competence, honesty, and ethics affect (AQ). The findings show that auditors' continuous improvement and training programs, work methods, and code of conduct compliance are the most critical factors determining (AQ). This study adds to (AQ) literature and helps audit companies and professional organisations choose policies and strategies to improve audit quality (AQ).

The study aims to identify the elements that influence the (AQ) in Iraq. The study seeks to fill a knowledge vacuum by analysing and collecting empirical evidence on auditor characteristics; it also intends to assess the effect of (AE) as a moderating factor within a philosophical framework on auditor behaviour; and it seeks to determine the relationship between (AI) and quality of audit. The research investigates these crucial elements and (AQ) to establish a connection between them. It broke down into a series of questions to help in answering and understanding the situation better. Does (AI) have a significant effect on (AQ)? Does (AE) moderate the relationship between the (AI) and (AQ)? Does raising the (AQ) by critical factors lead to achieving SDGs?

2. Literature Review

2.1 Auditor Ethics (AE)

Ethical considerations in auditing moderate the association. An overarching argument that motivates the creation of professional ethics in any sector is the public's need to trust the expertise of professionals working in that field. Auditors have a personal, organisational, and societal obligation to act ethically. Professional organisations have established codes of ethics to safeguard the interests of both members and society as a whole [13]. Improving auditor attitudes and actions during audits to ensure appropriate, effective, and efficient supervision is the most challenging problem auditors have when trying to improve (AQ). A lack of solid ethics might allow an auditor to continue committing fraud even if they possess acceptable personal attributes, including competence, experience, independence, enough professional care, and honesty. Therefore, ethics and (AQ) are positively related [12]. The auditing profession is governed by a code of ethics that specifies the standards that auditors must meet during their work [18]. One of the most significant ways to enhance the job and gain the trust of its beneficiaries is to adhere to the standards of professional conduct for auditors. Belief in himself will lead him astray in his professional life.

When an employee views his work as sacred and feels responsible for doing a good job, he will keep tabs on his performance even when no one is around to tell him. Ethics in the workplace include being truthful, competent, punctual, respectful of bosses, coworkers, and beneficiaries, and kind, patient, and fair while dealing with clients [20].

2.2 Auditor Integrity (AI)

A person's professional reputation can only benefit from the presence of an honest and trustworthy individual. The ability to consistently and honestly assess one's and others' conduct is a hallmark of an honest and trustworthy group. Honesty and forthrightness are essential components of integrity, as is the refusal to put one's interests ahead of those of the public or the recipients of one's services [19]. To put their expertise to good use in the field, auditors—primarily responsible for carrying out audit assignments—must regularly refresh their skills. When auditors operate with honesty, bravery, intelligence, and responsibility during audits, it builds trust and lays the groundwork for reliable decision-making, which in turn improves (AQ). Integrity implies that corruption caused by manager abuse and building foundations and regulations that combine high conduct and strong work ethics remove function, which demonstrates the country's institutions' good intentions by following integrity norms [21]. An increase in public trust in government, a decrease in corruption of all types, a more secure society, a stronger feeling of citizenship among citizens, and an increase in the efficiency and effectiveness of state institutions are all goals of instituting an honest and open government [4].

2.3 Audit Quality (AQ)

The assurance that the audit process provides in light of the processes carried out and the decisions made is known as, according to professional bodies (AQ), the degree to which audit offices and their employees conform to established standards of auditing and performance. Personal qualities that must be present in audit office staff to complete their tasks, including honesty, impartiality, independence, and the availability of skills and competence, are related to performance requirements in audit offices. Those assigned to it [10]. Using measuring methods and relationship analysis indicators, quality has been described as four levels: conformance quality, customer satisfaction, competitive market value, and customer value management. The International Federation of Accountants' International Standards on Auditing define oversight of (AQ) work as all the policies and procedures that audit firms follow to make sure that all the opinions they offer in the audits they conduct reflect compliance with generally accepted auditing standards [5]. The application of quality control to audit work for the decision-maker in the business environment at the local and international levels is of great importance in investment decisions. The auditor's report is no longer limited to its use by the company's management or owners to judge the efficiency of its management of the facility's resources, but rather it has gone beyond that and reached the approval of many decision makers. Audit reports from foreign investors and prospective investors on (AQ) operations are an important matter that must be paid attention to because they significantly impact investment decisions [17]. The importance of the flour quality is demonstrated by carrying out the audit process, whether during or at the end of the task, and preparing the report in compliance with recognised professional standards, which improves the performance of auditors, raises their efficiency, and enhances their independence. It also enhances the possibility of discovering fundamental violations and errors in the financial statements by ensuring that adding confidence to these lists and knowing the true financial position of the institution being audited gives it credibility. The idea of financial audit quality is new yet crucial and renewable. has risky and murky implications. Professionals strive to improve and maintain quality and preserve the auditor's performance to boost trust in his job [2]. Audit quality has been studied in accounting research. Auditor opinions on suitable and desired quality offer value to this profession [1].

2.4 Sustainable Development Goals SDGs

The SDGs have elevated awareness and enthusiasm for collective action while remaining naive of the root drivers of environmental crises, economic development, inequality, and overconsumption. analysis of SDG8, "Decent Work and Economic Growth", as a phenomenon,

institution, and ideology, shows that it does not meet vital sustainability requirements; SDG8 promotes 'sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all'. It emphasises work rights for all but also shows conflicts. The report argues that SDG8's focus on decent work and economic growth is inadequate and that productive employment and decent labour for all men and women by 2030 must consider social reproduction's value and costs [23]. This research compares the geographical implementation of Sustainable Development Goal 8 (SDGs8) and its dynamics in the EU. The findings demonstrated spatial variation in SDGs8 implementation. The dynamics of SDGs8 implementation modifications did not show geographical variety. The COVID-19 epidemic slowed SDG8 implementation, Promoting inclusive, sustainable economic growth, full, productive employment, and decent work for all. SDG8 emphasises full employment and decent work. However, the 2030 Agenda includes market-centred institutional frameworks that may hinder progress. SDGs8's ambiguity allows human rights monitoring and accountability and legitimises business [9]. The CRITIC approach was used to determine the relative importance of the criterion. Following that, the COPRAS method was used to build the priority line. According to the results of the CRITIC analysis, the yearly growth rate of real GDP per employed person is the most important indicator when evaluating the SDGs8 objectives and the indicators that make them up. Germany (100 points) and France (91 points) are the nations with the highest advanced SDGs8 implementation, according to the COPRAS technique. Additionally, the results showed that Finland (56 points) and Latvia (59 points) are the nations least progressed in achieving SDGs8, Sustainability is a cultural concept in the society in which firms operate, and sustainability reports help companies stay up with change and follow international standards [16].

Based on the above literature review, it can be concluded that some studies agree on the link and relationship between auditor integrity and audit quality, including [3]. Other studies agree with the relationship between auditor ethics, auditor integrity, and audit quality, including [11]. On the other hand, according to scientific studies and research, it is consistent with the principle of achieving audit quality that leads to achieving one of the sustainable development goals related to decent work and economic growth, including [8].

According to the above discussion, the hypotheses stated as follows:

H1: (AI) has a significant effect on (AQ).

H2: (AE) moderates the relationship among the (AI) and (AQ).

3. Methodology

The Iraqi auditing community, experienced and novice, is the focus of this research. Auditors working in the field are the subjects of this research. Among them are auditing partners and business proprietors. Experts and auditors in accounting and financial auditors working in these offices in various professional roles (e.g., partners, managers, principals, and assistant auditors) all hold valid licenses to practice accounting. Consistent with earlier research in Iraq [15], we compiled a list of Iraqi accounting and auditing firms using the Iraq auditor database. Next, we used a systematic probability strategy to choose 91 auditors randomly. Previous research served as the basis for the creation of a questionnaire. [11], Afterwards, in 2023, the auditing and accounting firms in Iraq had their questionnaires sent to them via regular mail. Two steps were used to get the data. Only 37 out of 91 questionnaires (about 40%) were returned in the first round. The second round of data collecting was conducted because of the low response rate. Auditor respondents who still need to complete the first survey were re-contacted through a questionnaire and follow-up letter. We got 54 more replies, for a total of 91. However, six surveys were not included in the final tally due to respondents' repetition or lack of completeness. Lastly, the effective response rate was 93%, although we only received 85 usable replies. Likert-Scale is a metric that uses a scale from "strongly disagree" to "strongly agree" to measure how much people agree or disagree with certain claims.

4. Results and Discussions

Surveyed, 46.7% of the people were men, and 53.3% were women. Nearly 72.67 per cent of respondents had more than five years of management experience, and the majority of respondents had college degrees.

Table (1): Frequency and Percent of Gender

Gender	Frequency	Per cent
Female	45	53.3
Male	40	46.7
Total	85	100.0

Table (2): Frequency and Percent of Experience by Years

experience	Frequency	Per cent
Less than 5	23	27.33
6-10	45	52.67
11-15	9	10.00
16-20	5	6.00
Above 20	3	4.00
Total	85	100.0

From table (2), (more than 5) appears more frequently than the other options, with 62 occurrences (72.67%), whereas (less than 5) has 23 occurrences (27.33%).

Table (3): Frequency and Percent of Age by Years

experience	Frequency	Per cent
Less than 30	45	52.94
30-40	20	23.53
41-50	15	17.65
More than 50	5	5.88
Total	85	100.00

From Table (3), the frequency of the group with fewer than 30 members is larger than others; it has reached 45 members with 52.94% of the total, while the group with 30–40 members has 20 members with 23.53% of the whole.

Table (4): Frequency and Percent of Educational Level

Educational Level	Frequency	Per cent
Diploma	3	4
Bachelor	44	51.33
Master	36	42.00
PhD	2	2.67
Total	85	100.0

From Table (4), The Bachelor's degree is the most common, at 44, with 51.33%, followed by the Master's degree, at 36, with 41.2%.

First: Evaluating the resolution's feasibility. It comprises making sure the results are correct because they are based on the following:

1. Check the questionnaire's legibility (a qualitative test before distribution): this shows how well the research instrument measures the variables it was designed to. The questionnaire was prepared and formulated using the results of the literature study. It was then circulated to a group of experts in the field for their feedback on whether or not it was suitable for development and distribution, in addition to some specialists.
2. After distribution, conduct a quantitative test to ensure the questionnaire content is accurate. This will help determine whether the research instrument was successful in its intended purpose and whether the observed discrepancies in responses are indeed indicative of the phenomenon under investigation. In addition, we need to show that the study tool elements reflect the measurable content.

The content's authenticity or integrity is evaluated using a peripheral comparison. The sums of the scale expression responses are sorted ascendingly and then split evenly in half by deducting 27 per cent from the top and bottom scores, respectively. After that, we compare the two sets of data and determine if the scale is reliable based on whether or not the difference meets a certain threshold. The

computed T value for all paragraphs of the questionnaire was 16,761 after using the T-TEST test to find statistically significant differences between the two groups' averages. It is more than the theoretical value of 2.262, which makes this number noteworthy.

Table (5): T-TEST to measure content validity and axes representation of variables.

variables	T-Test	P-value
(AI)	21.315	0.000
(AE)	26.643	0.000
(AQ)	27.768	0.000

Second: A measure is being taken to measure the stability of the resolution. It comprises making sure that data gathering and processing are consistent. After the questionnaire was delivered to the research sample, it underwent two tests to ensure its stability:

1-The first is the quantitative test that follows distribution: the internal consistency test. Cronbach's alpha was used to ensure that the questionnaire items consistently expressed the variables being studied. In addition, as can be shown in Table (6), all stability coefficients at the axis level are more than 70% and lower than the total variable value. This is over 90%, indicating that the study's size has been quite stable.

Table (6): the stability value of the study variables

Variables	Cronbach Alpha	No. of Items
(AI)	0.818	5
(AE)	0.704	5
(AQ)	0.730	10
ALL	0.917	20

2- This paragraph discusses the study's measures' exploratory validity and how exploratory factor analysis was utilised. One use of structural equation modelling is exploratory factor analysis. This study establishes the assumed model using latent variables, which are unmeasured variables that reflect the assumed scale dimensions. Arrows lead to the second set of variables from these. The statements are supposed to reveal the latent variables. In contrast, the assessed, dependent, or internal variables stand in for the paragraphs of each dimension or the dimensions of each overall component.

In Table 7, we can see that (AI) served as the moderator variable, (AE) as the dependent variable, and (AQ) as the research variable representing all composite complaints. Results from the general contracting analysis showed that all general values were within the range of 0.730, and the Composite reliability measurement was more than 0.70, indicating that the measures utilised in the measurements were reliable. The tables' convergent measurements were examined for their multilateral extent to inspect the items that correlate with the theoretical and reality sides. Additionally, the model's strength is shown by the average explained variance being more significant than 0.50, as seen in Table (7). There is proof of convergence's validity.

1-The exploratory construct validity of the study scale.

Table (7): Results of Measurements Model Convergent Validity

	Composite reliability rho a	Composite reliability rho c	Average variance extracted AVE	R ²	R ² adj
(AQ)	0.817	0.829	0.642	0.888	0.879
(AI)	0.827	0.873	0.581		
(AE)	0.715	0.793	0.755		

2- Discriminate Validity: To determine discriminating validity, we compare the square root of the rate of variation in each extracted construct with its correlations with all other constructs in the model. This comparison is done using the Fornell Larcker criteria, which are presented below. As anticipated, the components in Table (8) represent the square root of the explained average variance (AVE). This meant that the model measurements were reasonably valid in differentiating between the various structural factors.

Table (8): Discriminate Validity Fornell Larcker Criterion

	(AQ)	(AE)
(AI)	0.919	0.515
(AE)	1.004	

3- Verification that the data follows a normal distribution III. The data was checked for integrity and free of false associations using the Kolmogorov-Smirnov scale. Additionally, the data was shown to have been distributed regularly, as confirmed by statistical analysis, and all variables' data were found to have been distributed normally. The hypothesis that the data follow a normal distribution is supported if the significant value of the Kolmogorov-Smirnov test is larger than 0.05. This indicates that the independent variable can adequately explain the dependent variable. According to the data in the table:

Table (9): The test of normal distribution of the study variables.

Variables	Kolmogorov-Smirnov	P-value < 0.05	Significance
(AI)	.082	.200	Not Significant
(AE)	.095	.058	Not Significant
(AQ)	.080	.200	Not Significant

Table (10) shows correlation between (AQ) and other variables

		(AI)	(AE)
(AQ)	0.677**	0.556**	0.495**
	0.000	0.000	0.000
	85	85	85
**. Correlation is significant at the 0.01 level (2-tailed).			
*. Correlation is significant at the 0.05 level (2-tailed).			

Table (10) shows a substantial association between (AQ) and all factors. Because the Sig. is less than 0.01, auditor competence, experience, and ethics are important.

H1: AI has a significant effect on AQ.

Table (11): The influence of (AI) on (AQ)

	Sum square	df	Mean square	F	P value
Total	10.876	84	-	70.553	0.000
Error	5.879	83	0.071		
Regression	4.997	1	4.997		

According to Table (11), the value of Sig. strongly suggests that (AI) has a good and substantial impact. In this case, the F-test value of 70.553 is less than 0.05, and the result is 0.000.

Table (12): coefficients of (AI)

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	R ²	R ² adj	Durbin-Watson test
(AI)	0.342	0.678	0.041	8.4	0.000	0.459	0.453	1.820
Intercept	2.261	0	0.155	14.559	0.000			

Based on the value of Sig., Table (12) shows that (AI) has a considerable beneficial impact. The effect value is 0.342, and the p-value is 0.000, less than 0.05. This means that a one-unit improvement in (AI) will result in a 34.2 unit increase in (AQ). A mean of (0.459) for the coefficient of determination indicates that (AQ) is explained by (AI) to the tune of 45.9 per cent. Based on the above data, we may conclude that (AI) affects (AQ).

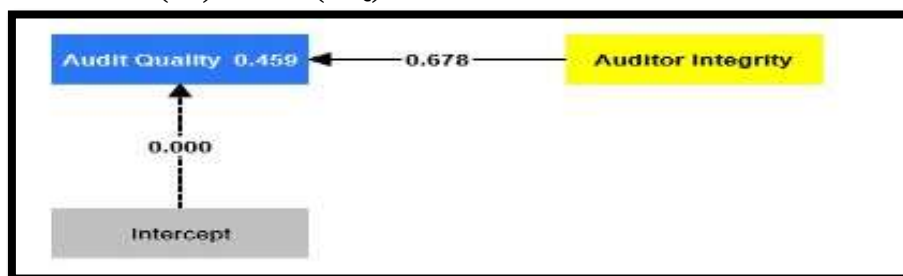


Figure (1): shows influence of AI on (AQ)

H2: (AE) moderates the relationship among the (AI) and (AQ).

Table (13): (AE) moderates the relationship between (AI) and (AQ)

	Sum square	df	Mean square	F	(P) value
Total	10,876	84	-	82.799	0.000
Error	3,602	83	0.044		
Regression	7,274	1	3.637		

Due to the high value of Sig., Table (13) shows that (AI) has a strongly favourable effect. When the F-test score is 82.799, it's equivalent to 0.000, which is lower than the significance level of 0.05.

Table (14): coefficients of (AE) moderate the relationship between (AI) and (AQ)

	Unstandardize d coefficients	Standardize d coefficients	SE	(T) value	(P) value	R ²	R ² adj	Durbin- Watson test
(AI)	0.119	0.235	0.045	2.663	0.009	0.669	0.661	1.775
(AI*AE)	0.067	0.636	0.009	7.200	0.000			
Intercept	2.275	0.000	0.122	18.602	0.000			

Table (14) shows that (AI) and (AE) have a positive and substantial impact, as indicated by the value of Sig. The effect value is (B = 0.119), which means that a one-unit increase in the variable (AI) would lead to an 11.9% rise in the variable (AQ), and the p-value is 0.000, which is less than 0.05. With an R2 value of 0.669, we may deduce that (AQ) is 66.9%, as explained by (AI). Our findings suggest that (AE) have a moderating role in the connection between (AI) and (AQ).

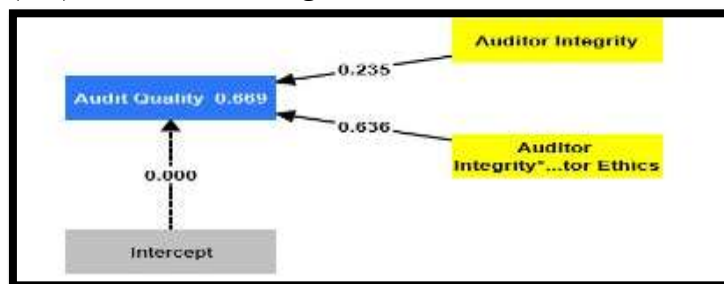


Figure (2): shows (AE) moderate the relationship between (AI) and (AQ)

5. Conclusion

1. This study set out to answer the question, "What factors significantly impact (AQ)?" by looking at (AE) as a moderator and the crucial component of (AI). The study's subjects were private-sector auditors from Iraq. The study found that (AI) significantly improves (AQ).
2. (AE) instead seeks to regulate the connection between (AI) and overall (AQ). A statistical analysis reveals a highly beneficial impact. The correlation between (AE) and both (AI) and (AQ) is affected by ethics, in line with previous findings on (AQ).
3. The results of hypothesis testing indicated that (AI) and (AE) affect (AQ). These results, therefore, contribute to achieving the SDGs. Raising the (AQ) by critical factors leads to achieving the SDGs.

6. Recommendation

1. Ensure that audit work is conducted in a setting that is suitable from a scientific, practical, ethical, and religious perspective to ensure that the reports are honest, objective, and realistic. Financial data should be presented accurately, transparently, and clearly to help managers make better decisions. The next researcher should aim to increase the number of participants and the breadth of the investigation in future studies.
2. Improving the auditing firm's reputation and moral culture, being completely honest about clients' mistakes while ignoring their warnings, maintaining independence and integrity without letting audit fees influence them, and re-evaluating management's integrity and internal control quality unbiasedly according to standards are all important considerations because of the substantial impact of (AI) on (AQ).
3. Focus on and broaden the auditor's comprehensive role in relation to the SDGs and push for public accounting firms to step up their oversight game by enhancing the standard of audit operations in line with the SDGs.

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الدور المعدل لأخلاقيات المدققين على العلاقة بين نزاهة المدقق وجودة التدقيق لتحقيق أهداف التنمية المستدامة في العراق

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المستخلص

يهدف هذا البحث إلى دراسة الدور المعتمد لأخلاقيات المدققين (AE) وأثره على العلاقة بين نزاهة المدقق (AI) وجودة التدقيق (AQ) لتحقيق أهداف التنمية المستدامة SDGs. ولتحقيق أهداف هذه الدراسة تم إجراء مسح ميداني لاستطلاع آراء مدققي الحسابات العاملين في الشركات والمكاتب الخاصة. وللإجابة تم استخدام استبانة مكونة من أسئلة تتعلق بمتغيرات الدراسة. بيان أثر المتغيرات ومدى الارتباط والعلاقة والتأثير بين متغيرات الدراسة. اعتمدت هذه الدراسة على المنهج الوصفي التحليلي في جمع وعرض وتحليل البيانات، واستخدمت في الفرضيات المدروسة البرنامج الإحصائي SmartPLS وSPSS. وأظهرت النتائج ان نزاهة المدقق لها تأثير إيجابي على جودة التدقيق. علاوة على ذلك، تلعب اخلاقيات المدققين دوراً معدياً في العلاقة بين النزاهة الاصلطاعي والقاعدة. وتوصي الدراسة بضرورة نشر الوعي الثقافي والديني والأخلاقي بين مدققي الحسابات لضمان سلامة وجودة المعلومات والتقارير المالية.