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Explaining the Behavioral Model of Auditors Based on Environmental Responsibility

Lela. Arab[1], Reza. Sotudeh[2*], Abbasali. Haghparast[1], Alireza. Hirad[3]

[1] Department of Accounting, Zah.C, Islamic Azad University, Zahedan, Iran
[2] Department of Finance and Accounting, Faculty of Humanities, Meybod University, Meybod, Iran
[3] Department of Accounting, Khas.C, Islamic Azad university, Khash, Iran

*** Corresponding author email address**: Sotudeh@meybod.ac.ir

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A B S T R A C T

Objective: The present study aims to explain the behavioral model of auditors based on environmental responsibility.

Methodology: The research employs a mixed-methods approach (qualitative and quantitative) and was conducted in 2024. In the qualitative phase, data were collected through interviews with 15 experts, achieving theoretical saturation using the grounded theory method. In the quantitative phase, the Friedman test was employed to rank the dimensions and components of the model. Additionally, the model's validity was assessed by distributing a researcher-developed questionnaire among 384 experts, including faculty members, financial managers, and auditors from the Supreme Audit Court of the country, using SPSS software.

Findings: The proposed model comprises three dimensions, 11 components, and 39 indicators. The dimensions of the behavioral model of auditors based on environmental responsibility include the organizational behavior dimension, which encompasses professional ethics, stakeholder consideration, environmental standards, and sustainable development; the social behavior dimension, which includes environmental culture, evaluation and monitoring, and sustainability reporting; and the individual behavior dimension, which consists of professional competence, individual attitudes and values, personal responsibility, and education and learning.

Conclusion: Auditors must acquire the necessary skills to identify, evaluate, and report environmental issues. These skills include knowledge of environmental accounting and reporting across individual, organizational, and social behavioral dimensions, environmental risk analysis, and an understanding of relevant ethical principles.

Keywords: *Model, Behavior, Social Responsibility, Auditors, Environment.*

1 Introduction

The foundation of many auditors' performances lies in their behavior and values. Therefore, attention to professional behavior and its consequences is one of the most fundamental research topics in organizational studies (Karimabadi et al., 2024). With the increasing public awareness of environmental issues and the detrimental effects of human activities on the environment, the concept of environmental responsibility has emerged as a crucial principle in the business sector. Environmental responsibility refers to organizations' commitment to reducing the negative impacts of their activities on the environment and enhancing sustainability. In this context, auditors, as independent overseers of organizational performance, play a key role in promoting environmental accountability (Wan et al., 2025; Wang & Smith, 2025). By assessing organizations' environmental performance, reporting on it, and providing necessary recommendations, auditors can contribute to improving environmental performance and enhancing sustainability.

Auditors bear various responsibilities regarding environmental issues. These responsibilities include assessing environmental risks, examining environmental management systems, evaluating the environmental impacts of organizational activities, and reporting on environmental performance. To effectively fulfill these duties, auditors require knowledge and skills in environmental matters. Furthermore, various factors such as values, attitudes, and motivations influence auditors' behavior towards environmental issues. In the field of behavioral auditing, accountability is a fundamental concept that pertains to auditors' responsibility and credibility. The concepts of responsibility and accountability have been extensively studied by various researchers in the public sector (Dunleavy & Hood, 1994; Hillier, 1996; Hood, 1995; Ouda, 2015).

Accountability in auditing means that auditors must justify their performance and decisions transparently and comprehensibly. This involves providing necessary explanations and justifications to clients, corporate managers, shareholders, and other relevant stakeholders. Additionally, accountability in behavioral auditing is crucial for maintaining public trust in auditors and improving the quality of audits and reports. Financial reporting, as a quality assurance mechanism, is employed as a tool to enhance accountability (Berger, 2018). Understanding the factors influencing auditors' judgment is essential for achieving optimal audit judgment quality. This study contributes not only to the development of the audit judgment literature but also provides empirical evidence on how auditors' judgments are affected by the presentation of information while identifying the role of experience and professional skepticism as mitigating factors. Furthermore, this research aims to shift auditors' perspectives on factors that may seem insignificant at first glance (Kamyabi et al., 2023).

Social status represents an individual's position within the social structure, determining the resources available to them. Among the most prominent social identities in modern societies, occupational identity serves as a fundamental basis for self-perception, self-esteem, and personal motivation (Sedighi et al., 2023). By addressing questions, providing precise and transparent explanations, and disclosing critical information, auditors can gain the trust and confidence of stakeholders. In recent years, there has been a significant shift toward incorporating behavioral theories in accounting research. Undoubtedly, such studies have enriched the accounting discipline, transforming it from a rigid and purely technical field. Several studies worldwide have explored the interplay between accounting and environmental factors, highlighting their reciprocal influence (Hofstede, 1980). The findings of these studies suggest that the development and evolution of accounting are influenced by various environmental factors, with culture being one of the most significant (Hajiha & Soltani, 2014).

Professional skepticism is a crucial aspect of audit quality. Therefore, the role of professional skepticism in an accountability-based behavioral model is a critical issue that requires attention. Professional skepticism refers to maintaining doubt and questioning information, actions, and decisions encountered during auditing. Such skepticism may arise due to ambiguities in financial information, conflicts of interest, or uncertainty regarding auditing methods and processes. In the behavioral model of auditors, professional skepticism indicates the presence of significant issues that may impact auditors' decisions and reports. Auditors must acknowledge these doubts and employ appropriate approaches to address them. Judgment in auditing is of paramount importance, as it is the primary factor influencing an auditor's conclusions. Thus, identifying the factors affecting auditors' judgment and decision-making is crucial (Namazi & Momtazian, 2022). If an auditor doubts the accuracy or completeness of financial information, they must take necessary steps to investigate further and resolve these doubts. Professional skepticism in auditing enhances auditors' performance by prompting them to be more meticulous in their audit work and produce more accurate

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and reliable reports. Additionally, effective resolution of skepticism-related issues can help strengthen public trust in auditors and their reports (Malekipour Gharbi et al., 2023).

The presentation format of information significantly influences auditors' judgments. Professional skepticism plays a crucial role in mitigating the impact of information presentation on judgment quality. Moreover, moderate audit experience provides greater benefits in reducing the effect of presentation formats on judgment quality compared to low or high levels of experience (Kamyabi et al., 2023). Overall, professional skepticism in the behavioral model of auditors should be regarded as an opportunity to enhance audit quality and public trust. Auditors must scrutinize and resolve doubts with precision and care. Numerous drivers and barriers affect the exercise of professional skepticism during the auditing process (Hasanmaleki et al., 2020). Auditors must fulfill their responsibilities by addressing any deficiencies or fraudulent activities in financial reports and reporting them to the relevant authorities.

In summary, the accountability-based behavioral model of auditors encompasses ethics, independence, diligence, transparency, and responsibility. Auditors must uphold these principles in their duties to maintain public trust in financial reports. Given the nature of auditing, auditors encounter various presentation formats of financial information. The external appearance of such information, influenced by individuals' bounded rationality, has the potential to affect auditors' judgments (Kamyabi et al., 2023). The accountability-based behavioral model of auditors signifies their commitment to specific standards, requiring them to adhere to these standards and provide transparent and reliable reports to ensure the accuracy and integrity of corporate financial statements. Auditors must maintain ethical and professional conduct throughout all auditing activities and avoid conflicts of interest. They must uphold their independence in performing audits, refraining from bias and misrepresentation in their reports. Auditors must exercise due diligence in conducting audits, ensuring access to complete and accurate information. They should present their reports transparently and comprehensibly to managers and other stakeholders to guarantee that accurate and complete financial information is disclosed (Bovens, 2010; Karimabadi et al., 2024; Parveen et al., 2020).

The theoretical framework of accountability-based accounting emphasizes the necessity of accountability in the accounting system (Zare et al., 2021). From an Islamic perspective, the foundation of accountability lies in the belief in the afterlife. Some sources refer to accounting as the language of accountability, with the core of this concept being structured within structuration theory (Zare et al., 2022). The Islamic model, by emphasizing agency within structuration theory and reinforcing ethical values in social systems, advances the language of accountability in accounting systems toward greater dynamism and evolution (Zare et al., 2021).

In public sector auditing and accounting, accountability is recognized as a key and fundamental concept. The behavioral model of auditors in the Supreme Audit Court, based on environmental responsibility, implies that auditors of the Supreme Audit Court are obligated to provide transparent, accurate, and reliable reports to managers and other stakeholders regarding sustainable development, corporate social responsibility, and environmental responsibility. This model enhances public trust in financial reports and audit evaluations while ensuring improved organizational performance.

This study aims to examine and define the behavioral model of auditors in the Supreme Audit Court based on environmental responsibility. Additionally, by providing conclusions and recommendations to improve and strengthen this behavioral model, the research seeks to enhance the performance of auditors in the Supreme Audit Court and increase public trust in audit reports. The central research question of this study is: What are the dimensions, components, and indicators of the behavioral model of auditors in the Supreme Audit Court based on environmental responsibility?

2 Methods and Materials

The present study is an applied research conducted in 2024. The research methodology follows a mixed-methods approach, combining qualitative and quantitative methods. In the first phase, the grounded theory method, which serves as the primary research approach, was employed to identify the dimensions, components, and indicators of the behavioral model of auditors based on environmental responsibility from the perspective of experts. Grounded theory is a research approach that emphasizes the importance of data collection and analysis.

The statistical population for the qualitative phase of the study included auditors, financial managers, and university faculty members. The sample selection criteria were as follows:

1. Specialization in auditing or management.
2. A minimum of five years of work experience.

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3. Active employment in the profession.
4. Prior research experience in auditing, environmental responsibility, or social responsibility.

In this study, a purposive sampling method was used, and 15 participants, including auditors from the Supreme Audit Court, financial managers, and university faculty members, were selected. Through expert interviews and theoretical saturation using the grounded theory method, the study identified the dimensions, components, and indicators of the behavioral model of auditors based on environmental responsibility.

In the second phase, which was conducted quantitatively, experts ranked the model's components and indicators using the Friedman test.

In the third phase, also conducted quantitatively, the validity of the developed model was assessed. To achieve this, a researcher-developed questionnaire was distributed among the target sample. Due to the undefined nature and broad scope of the statistical population, and the lack of precise data on its total size, the study determined its sample size based on discussions with academic and professional experts. The target population included university faculty members, financial managers, and auditors from the Supreme Audit Court. A random convenience sampling method was used, and based on the Morgan table, the sample size was approximately 384 participants.

The questionnaire employed a five-point Likert scale, where responses ranged from "very desirable" (scored 5), "desirable" (scored 4), "moderate" (scored 3), "undesirable" (scored 2), and "very undesirable" (scored 1). The questionnaire was distributed in person, electronically, and through specialized virtual professional groups. The questionnaire's validity was assessed through expert opinions from faculty members and professional auditors, while its reliability was tested using Cronbach's alpha coefficient. To check data normality, the Kolmogorov-Smirnov test was conducted. To address the third research question, a t-test was performed using SPSS software.

3 Findings and Results

The demographic analysis results indicate that 80% of respondents identified as male, while 20% identified as female. Regarding education, 60% of respondents reported holding a master's degree, while 40% reported holding a doctoral degree. In terms of academic background, 53% of respondents specialized in accounting, while 7% had other academic backgrounds, such as public management.

Regarding occupation, 47% of respondents identified as auditors, while 13% identified as financial managers. In terms of work experience, 53% of respondents reported having between 10 to 15 years of experience, while 20% reported having more than 15 years of experience.

The study utilized the grounded theory approach through semi-structured interviews in the qualitative phase. Data analysis in the qualitative phase was conducted using open, axial, and selective coding. Through expert interviews and open and axial coding, the dimensions, components, and indicators of the behavioral model of auditors based on environmental responsibility were identified and summarized.

The following is an excerpt demonstrating the open coding process with one of the interviewees:

In recent years, public awareness of environmental issues has significantly increased. This has led investors, consumers, and regulators to scrutinize the impact of business activities on the environment more than ever before. Auditors, as overseers of financial reports, cannot remain indifferent to these growing concerns. Stakeholder pressure, including from shareholders, customers, and society, for greater transparency regarding corporate environmental performance, is one of the key factors compelling auditors to respond. Additionally, as ethical professionals, auditors are required to adhere to their social and ethical obligations.

Environmental protection is a collective responsibility, and auditors can contribute to this global effort by meticulously examining corporate environmental reports. In fact, many reputable auditing firms worldwide have integrated environmental auditing practices into their frameworks to fulfill their environmental responsibilities. This trend necessitates continuous training for auditors and the updating of their knowledge and skills in environmental issues. By conducting thorough audits and transparently reporting on corporate environmental performance, auditors can play an influential role in promoting environmental accountability in the business sector. These actions encourage companies to improve their environmental performance, ultimately taking meaningful steps toward environmental conservation.

Auditors, as key members of society, play a crucial role in maintaining economic health and financial transparency. In addition to their professional responsibilities, auditors also bear social responsibility. One significant aspect of this

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social responsibility is their commitment to environmental concerns and adherence to environmental principles and ethics. The education and promotion of environmental concepts within auditors' work environments and organizations are essential steps in fulfilling this social role. Given the growing importance of sustainable development, understanding and implementing environmental concepts in organizational settings have substantial implications for society.

Phase One: Open Coding (Initial Stage)

In grounded theory research, open coding is an analytical process through which concepts are identified and developed based on their characteristics and dimensions. The interviews conducted with experts, along with the review of related academic literature, helped extract, conceptualize, and label dimensions and indicators using specific codes.

Phase Two: Axial Coding

Axial coding is based on a thorough review of previous research, deep understanding of the subject matter, and theoretical expertise in the study area to identify commonalities among indicators around a specific axis. In this phase, shared characteristics of concepts were determined and categorized, leading to the formation of components and indicators. The researcher engaged in categorization, and as a result, three dimensions, 11 components, and 39 indicators were identified for the behavioral model of auditors based on environmental responsibility.

Phase Three: Selective Coding

Finally, to demonstrate the relationships among the identified components and indicators, selective coding was conducted, as presented in Table 1.

Table 1

Dimensions, Components, and Indicators of the Behavioral Model of Auditors Based on Environmental Responsibility

Dimensions	Components	Indicators
Individual Behavior	Professional Competence	Environmental awareness and knowledge
		Identification of environmental issues
		Evaluation of environmental issues
		Reporting on environmental issues
		Learning technical skills related to sustainable development
	Individual Attitudes and Values	Development of environmental values and skills
		Strengthening environmental attitudes
		Promoting a positive attitude toward environmental concepts and sustainable development
		Paying attention to environmental concepts, sustainable development, and updating personal knowledge
	Personal Responsibility	Commitment to environmental issues
		Consideration of environmental issues and sustainable development
	Education and Learning	Enhancing environmental skills
		Participation in workshops and training courses on environmental standards
		Keeping environmental knowledge up to date
		Continuous learning and awareness of environmental challenges
Organizational Behavior	Professional Ethics	Observing intergenerational equity
		Transparency in environmental reports
		Ensuring fairness and ethical responsibility in environmental reporting
		Adhering to ethical principles in environmental issues
	Stakeholder Consideration	Providing reliable environmental information to stakeholders
		Offering relevant environmental information for decision-making
		Addressing the informational needs of all stakeholders regarding environmental issues
	Environmental Standards	Compliance with environmental standards
		Adherence to sustainability standards
		Consideration of international sustainability reporting standards
	Sustainable Development	Integrating sustainability concepts into corporate environmental practices
		Addressing air and water pollution caused by corporate activities
		Promoting sustainable energy sources
		Compliance with sustainable development standards
Social Behavior	Environmental Culture	Environmental awareness
		Education and promotion of sustainability and environmental concepts
		Strengthening mental and practical environmental beliefs and attitudes

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	Evaluation and Monitoring	Assessment of environmental issues
		Environmental risk management evaluation
		Oversight of corporate sustainability and environmental performance
		Evaluation and monitoring of corporate sustainability goals
	Sustainability Reporting	Inclusion of financial environmental indicators in reports
		Inclusion of non-financial environmental indicators in reports
		Disclosure of environmental risk management and sustainability reporting

Based on the information in Table 2 and the results of the Friedman test, the ranking of the dimensions of the behavioral model of auditors based on environmental responsibility is as follows: the organizational behavior dimension ranked first, the social behavior dimension ranked second, and the individual behavior dimension ranked third.

Table 2

Ranking of Dimensions in the Behavioral Model of Auditors Based on Environmental Responsibility

Dimensions	Test Statistic	Rank
Individual Behavior	3.48	3
Organizational Behavior	4.32	1
Social Behavior	4.09	2

Based on the information in Table 3 and the results of the Friedman test, the ranking of the components within the organizational behavior dimension in the behavioral model of auditors based on environmental responsibility is as follows: the environmental standards component ranked first, the sustainable development component ranked second, the stakeholder consideration component ranked third, and the professional ethics component ranked fourth.

Table 3

Ranking of Components within the Organizational Behavior Dimension

Components of Organizational Behavior	Test Statistic	Rank
Professional Ethics	3.35	4
Stakeholder Consideration	3.68	3
Environmental Standards	4.28	1
Sustainable Development	4.12	2

Based on the information in Table 4 and the results of the Friedman test, the ranking of the components within the social behavior dimension in the behavioral model of auditors based on environmental responsibility is as follows: the environmental culture component ranked first, the sustainability reporting component ranked second, and the evaluation and monitoring component ranked third.

Table 4

Ranking of Components within the Social Behavior Dimension

Components of Social Behavior	Test Statistic	Rank
Environmental Culture	4.75	1
Evaluation and Monitoring	4.34	3
Sustainability Reporting	4.62	2

Based on the information in Table 5 and the results of the Friedman test, the ranking of the components within the individual behavior dimension in the behavioral model of auditors based on environmental responsibility is as follows: the professional competence component ranked first, the education and learning component ranked second, the individual attitudes and values component ranked third, and the individual responsibility component ranked fourth.

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Table 5

Ranking of Components within the Individual Behavior Dimension

Components of Individual Behavior	Mean Score	Rank
Professional Competence	4.36	1
Individual Attitudes and Values	4.08	3
Individual Responsibility	3.96	4
Education and Learning	4.25	2

The validity of the questionnaire was confirmed through interviews with academic faculty and professional experts. The reliability of the questionnaire was assessed using Cronbach's alpha coefficient. Cronbach's alpha is used to measure the internal consistency of research items and is primarily applied to questionnaires designed with Likert-scale items and multiple-choice responses. A Cronbach's alpha above 70% is considered acceptable for research purposes. The Cronbach's alpha result for this study was 81%, indicating the reliability of the questionnaire. The results are presented in Table 6. Additionally, the data distribution is normal, as the significance level is greater than 5%.

Table 6

Reliability and Normality Test Results for Research Questions

No.	Research Questions	Cronbach's Alpha	Significance Level
1	Professional Ethics	0.78	0.501
2	Stakeholder Consideration	0.76	0.253
3	Environmental Standards	0.83	0.249
4	Sustainable Development	0.79	0.086
5	Environmental Culture	0.88	0.239
6	Evaluation and Monitoring	0.88	0.458
7	Sustainability Reporting	0.79	0.247
8	Professional Competence	0.88	0.224
9	Individual Attitudes and Values	0.75	0.585
10	Individual Responsibility	0.76	0.357
11	Education and Learning	0.79	0.314
Total		0.81	-

Table 7 presents the descriptive statistics for the research questionnaire items. The data indicate that the research population confirmed all research questions, as the mean score for all items was greater than 3. Additionally, all significance levels obtained were less than 0.05. Therefore, the dimensions and components of the behavioral model of auditors based on environmental responsibility are valid.

Table 7

Descriptive Statistics for Research Questionnaire Items

Research Questions	Sample Size	Mean	Standard Deviation	Standard Error	T-Statistic	Mean Difference	Degrees of Freedom	Significance Level
Professional Ethics	384	4.28	0.4531	0.0342	11.45	1.28	383	0.000
Stakeholder Consideration	384	4.19	0.6328	0.0370	12.36	1.19	383	0.000
Environmental Standards	384	4.63	0.5878	0.0365	13.26	1.63	383	0.000
Sustainable Development	384	4.21	0.6159	0.0392	13.18	1.21	383	0.000
Environmental Culture	384	4.67	0.5448	0.0362	12.16	1.67	383	0.000
Evaluation and Monitoring	384	4.36	0.5482	0.0367	12.63	1.36	383	0.000
Sustainability Reporting	384	4.75	0.5834	0.0398	11.68	1.75	383	0.000
Professional Competence	384	4.35	0.5308	0.0347	15.59	1.35	383	0.000

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Individual Attitudes and Values	384	4.16	0.6058	0.0363	11.48	1.16	383	0.000
Individual Responsibility	384	4.03	0.5039	0.0358	12.47	1.03	383	0.000
Education and Learning	384	4.48	0.5708	0.0344	12.48	1.48	383	0.000

4 Discussion and Conclusion

Auditors, as one of the key pillars in overseeing economic activities, play a crucial role in promoting environmental responsibility. They must be well-informed about environmental issues and challenges, as well as the relevant laws and standards. This awareness includes understanding the environmental impact of economic activities and the ability to identify environmental risks. Research (Parveen et al., 2020; Rocciolo et al., 2019; Sha & Yousoof, 2021; YanFang et al., 2022) has emphasized the role of auditors in this regard. Developing a positive attitude and environmental values among auditors is essential, as it involves recognizing the importance of environmental protection and understanding that economic development must align with environmental responsibility.

Auditors must acquire the necessary skills to identify, assess, and report environmental issues. These skills include knowledge of environmental accounting and reporting, environmental risk analysis, and an understanding of relevant ethical principles. Auditors should embody environmental responsibility in their behavior and performance by adhering to ethical principles, ensuring transparency in reporting, considering stakeholder concerns, and promoting sustainable practices within organizations. They must demonstrate a deep commitment to environmental protection, integrating this commitment into their decision-making and actions, and accepting responsibility for the environmental impact of economic activities.

Collaboration and engagement with various stakeholders, including the government, society, non-governmental organizations, and other professionals, are essential for improving organizational environmental performance and achieving sustainable development. Auditors must continuously enhance their knowledge and skills regarding environmental issues through participation in training programs, staying updated on the latest environmental accounting standards, and understanding emerging environmental challenges. By adhering to these principles, auditors can play a significant role in promoting environmental responsibility, contributing to environmental conservation, and supporting the sustainable development of society.

Zare et al. (2021) presented a comprehensive accountability model in accounting from an Islamic perspective, focusing on structuration theory within the framework of social theories. Their findings indicated that six key areas—accountability approach, levels of accountability, dimensions of accountability, accountability structures, principles of accountability, and mechanisms for strengthening accountability—had a significant impact on accountability within the accounting system (Zare et al., 2021). Karimabadi et al. (2024) designed a grounded theory-based model for the professional conduct of independent auditors from a critical perspective based on expert opinions. Through coding, they identified environmental factors (economic and competitive indicators), organizational factors (corporate governance, organizational culture, and ethical leadership), individual values (religious and ethical values), social factors (social responsibility), and personal factors (integrity, professional competence, confidentiality, and impartiality). Their findings suggest that professional conduct in auditing is not an incidental phenomenon but requires specific conditions and strategic actions, ultimately leading to meaningful outcomes and guiding individuals in making the right choices (Karimabadi et al., 2024).

Malekipour Gharbi et al. (2023) proposed a process model for social and ethical responsibilities in auditing firms (Malekipour Gharbi et al., 2023). Kamyabi et al. (2023) examined the impact of information presentation formats on auditors' judgment quality, considering professional skepticism and experience as mitigating factors. Their findings revealed that auditors' judgments are influenced by how information is presented. Moreover, subscales of knowledge-seeking, judgment interruption, and inquisitive mindset within the professional skepticism variable help reduce the effect of presentation formats on judgment quality. Additionally, experience has a curvilinear effect on judgment variability (Kamyabi et al., 2023).

Namazi and Momtazian (2022) identified and prioritized factors affecting professional judgment and decision-making among auditors using content analysis and fuzzy screening techniques. Their results showed that environmental, functional, and behavioral constructs of auditors had the most significant influence on professional judgment and decision-making in Iran. Furthermore, key influencing factors included audit fees, auditor accountability, financial

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and competitive conditions of the auditing profession, auditor independence, and the effort to satisfy clients. This research provides a strong foundation for identifying key factors affecting professional judgment and decision-making in the auditing profession and can be utilized by Iranian accounting regulatory bodies to formulate relevant laws and guidelines (Namazi & Momtazian, 2022).

Overall, auditors play a fundamental role in promoting environmental responsibility, and it is essential for them to develop the knowledge and skills required for identifying and reporting environmental issues. Encouraging environmental values and fostering effective collaboration with stakeholders can significantly enhance organizational environmental performance and contribute to sustainable development. Establishing specialized training programs for auditors on environmental issues is a necessity to enhance their expertise and awareness in this field.

The present study aimed to define a behavioral model of auditors based on environmental responsibility. According to the research findings, the model consists of three dimensions, 11 components, and 39 indicators. The dimensions of the behavioral model of auditors based on environmental responsibility include organizational behavior, social behavior, and individual behavior. Auditors, as key evaluators of organizational performance, play a critical role in promoting environmental responsibility. Individual factors such as environmental awareness, a positive attitude, personal commitment, and analytical skills significantly impact the sustainability of organizations. These factors enable auditors to identify environmental risks and enhance organizational performance toward sustainable development. Continuous education and adherence to professional ethics are among the critical aspects emphasized in this study.

However, there are limitations, one of which is the lack of sufficient awareness among some auditors regarding environmental issues. To address these challenges, future research should focus on evaluating the practical impact of individual, organizational, and social factors influencing auditors, as well as developing innovative solutions in the field of environmental auditing. This approach can substantially contribute to improving organizational sustainability and achieving environmental goals. This, the following recommendations are suggested.

1. Organizing specialized training courses and practical workshops on environmental accounting, reporting standards, and environmental laws and regulations.
2. Establishing continuous professional development programs to update auditors' knowledge and skills in environmental auditing.
3. Encouraging auditors to obtain specialized certifications in environmental auditing and providing necessary training for better understanding environmental issues and relevant auditing methods.
4. Developing national and international environmental auditing standards in collaboration with professional organizations.
5. Updating and enhancing environmental auditing standards to assist auditors in systematically evaluating corporate environmental performance.
6. Creating environmental assessment checklists for auditors to use in the auditing process.
7. Encouraging companies to prepare environmental reports and incorporate environmental audit results into these reports.
8. Ensuring that auditors provide clear and transparent reports, including audit findings, organizational strengths and weaknesses in environmental performance, and practical recommendations for improvement.
9. Promoting a culture of environmental responsibility within organizations through seminars, workshops, and awareness campaigns.
10. Encouraging auditors to propose innovative solutions for improving corporate environmental performance and recognizing outstanding initiatives in this field.
11. Regularly evaluating auditors' performance in environmental responsibility and providing constructive feedback.
12. Developing evaluation systems to measure the impact of auditors' activities on corporate environmental performance.
13. Enhancing oversight of auditors' performance in environmental responsibility and establishing effective accountability mechanisms.
14. Designing disciplinary mechanisms to address potential violations in environmental reporting.
15. Providing financial and non-financial incentives for auditors actively engaged in environmental auditing.
16. Creating a performance evaluation system that acknowledges and rewards auditors' contributions to environmental sustainability.

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17. Promoting cross-sector collaboration between the accounting profession and environmental organizations.
18. Engaging continuously with key stakeholders, including investors, customers, and society, to understand their needs and expectations.
19. Encouraging auditors to participate in the development of environmental laws and regulations while considering stakeholder perspectives in this process.

Authors' Contributions

All authors have contributed significantly to the research process and the development of the manuscript.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed. This research was conducted under the ethics code IR.IAU.REC.1403.035 and is derived from the first author's doctoral dissertation.

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