

The Impact of Organizational Ethical Culture on the Quality of Sustainability Reporting with the Mediating Role of Environmental Governance

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ABSTRACT

This study was conducted with the aim of examining the impact of organizational ethical culture on the quality of sustainability reporting with the mediating role of environmental governance in companies listed on the Tehran Stock Exchange. Given the increasing demand for transparent and credible disclosure of sustainability information, understanding the organizational determinants affecting reporting quality is of considerable importance. The research design was quantitative and descriptive-analytical, and data were collected through standardized questionnaires and content analysis of sustainability reports from 112 active companies in 2024. Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 and SPSS version 27. The findings indicated that organizational ethical culture has a positive and statistically significant relationship with the quality of sustainability reporting ($\beta = 0.34$). Furthermore, environmental governance not only has a direct positive effect on reporting quality ($\beta = 0.41$), but also plays a statistically significant mediating role in the relationship between ethical culture and sustainability reporting quality (indirect effect: $\beta = 0.19$). These results emphasize that enhancing the quality of sustainability reporting requires the integration of ethical orientations with formal governance structures. The findings contribute to the theoretical development of sustainability accounting and provide practical guidance for boards of directors, regulators, and organizations in emerging economies.

Keywords: Organizational Ethical Culture, Sustainability Reporting Quality, Environmental Governance, Structural Equation Modeling, Greenwashing.

Introduction

In recent years, environmental accountability and sustainability reporting have evolved from peripheral corporate disclosures into central mechanisms of organizational legitimacy, stakeholder engagement, and strategic governance. The intensification of climate change, environmental degradation, and resource scarcity has compelled regulators, investors, and civil society to demand greater transparency in environmental performance and risk exposure. Within this transformation, auditing—particularly environmental auditing—has assumed an expanded role that transcends traditional financial assurance and moves toward safeguarding public interest and ecological responsibility. Social role theory provides a foundational lens for understanding this shift, positing that auditors' behavior is shaped not only by formal standards but also by societal expectations and institutional norms that define



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their broader accountability mandate (1). In this context, environmental accountability is increasingly conceptualized as a socially constructed responsibility embedded in auditors' professional identity rather than merely a compliance obligation.

The evolution of environmental auditing has been influenced by both institutional pressures and professional norms. Institutional theory suggests that auditors operate within environments characterized by regulatory coercion, normative expectations, and mimetic pressures that collectively shape reporting practices (2). Empirical evidence indicates that stakeholder demands—particularly from regulators, investors, and environmental advocacy groups—significantly influence auditors' accountability behavior in environmental matters (3). These pressures often encourage the adoption of stricter verification processes, enhanced disclosure scrutiny, and more robust environmental risk assessments. However, the translation of external pressures into meaningful accountability outcomes depends on internal professional ethics, cultural norms, and organizational contexts.

Cultural and professional dimensions play a pivotal role in shaping auditors' responses to environmental issues. Comparative studies demonstrate that cultural differences and professional norms significantly affect environmental auditors' judgment patterns and ethical sensitivity (4). In multicultural and emerging economies, auditors frequently navigate tensions between regulatory requirements and socio-cultural expectations, influencing the rigor of environmental reporting assurance. Furthermore, research comparing environments such as India and Iran reveals that professional ethics, social structure, and religious attitudes can meaningfully affect auditors' judgments and environmental accountability decisions (5). These findings underscore the necessity of examining environmental accountability not solely through regulatory frameworks but also through ethical and socio-cultural lenses.

At the organizational level, workplace environment and socialization processes significantly influence auditors' ethical conduct. Organizational socialization mechanisms, including ethical climate formation and behavioral reinforcement systems, have been shown to reduce deviant behavior and strengthen ethical awareness among auditors (6). Similarly, internal organizational environments influence whistleblowing attitudes and ethical responsiveness, which are critical components of environmental accountability practices (7). When auditors operate in supportive ethical climates with strong governance structures, they are more likely to demonstrate proactive accountability behavior in sustainability reporting contexts.

The concept of the social role of auditors further clarifies the normative expectations surrounding environmental responsibility. The theory posits that auditors function as guardians of public trust and mediators between corporations and society, particularly in matters involving environmental impact and sustainability claims (8). This perspective aligns with research emphasizing auditors' role in maintaining organizational social legitimacy through credible environmental reporting (9). As sustainability reporting increasingly influences investor confidence and public perception, auditors' verification activities become instrumental in preventing greenwashing and reinforcing transparency.

International auditing standards also contribute to shaping environmental accountability practices. The harmonization of standards and the integration of environmental assurance guidelines into auditing frameworks have enhanced comparability and accountability in sustainability reporting (10). These standards not only provide methodological guidance but also strengthen auditors' legitimacy in evaluating environmental disclosures. The adoption of internationally recognized auditing principles is particularly significant in emerging markets, where institutional infrastructures may still be evolving.

Technological innovation has further transformed environmental auditing methodologies. Modern digital tools, data analytics, and environmental monitoring technologies improve auditors' capacity to assess environmental performance with greater precision and reliability (11). Methodological innovations, including biomechanically inspired performance evaluation models, illustrate the dynamic evolution of government environmental auditing practices (12). Such advancements enhance transparency and reduce information asymmetry, thereby reinforcing environmental accountability.

Empirical evidence from China demonstrates that anticipated government environmental audits can improve firm productivity and stimulate compliance with environmental regulations (13). Similarly, environmental audits have been associated with the promotion of green innovative strategies within enterprises, indicating that auditing mechanisms can serve as catalysts for sustainable transformation rather than merely compliance instruments (14). These findings suggest that environmental auditing contributes not only to reporting quality but also to strategic organizational change.

From an economic and environmental performance perspective, energy audits and efficiency evaluations illustrate the tangible benefits of environmental accountability initiatives (15). Although such studies focus primarily on household contexts, they reinforce the broader principle that systematic environmental auditing enhances both environmental and economic outcomes. Consequently, environmental auditing should be conceptualized as an integrated accountability mechanism with multidimensional impacts.

Despite these advancements, ethical challenges remain central to environmental auditing. Self-interest threats can undermine ethical sensitivity, particularly when moral intensity perceptions are weak (16). Furthermore, audit quality indicators, competitive pressures, and corporate governance structures influence managerial unethical behavior and the integrity of reporting practices (17). These factors highlight the vulnerability of environmental reporting processes to opportunistic behavior and underscore the need for strengthened professional norms and institutional safeguards.

Emerging scholarship also emphasizes the broader societal implications of environmental auditing. Auditors' social accountability behavior is significantly influenced by stakeholder expectations and collective societal values (3). Cross-national analyses reveal that auditors' environmental accountability is shaped by contextual institutional arrangements and professional identity constructs (1). In developing economies, where sustainability governance mechanisms are still consolidating, auditors' ethical commitment and institutional support systems become particularly critical.

Furthermore, empirical studies indicate that differences in professional norms and cultural orientations directly affect environmental auditors' decision-making and compliance behavior (4). The interplay between cultural values and professional standards suggests that environmental accountability cannot be fully understood without integrating sociological and behavioral dimensions into auditing research. Similarly, comparative investigations of professional ethics highlight the importance of social structures in shaping accountability outcomes (5).

Collectively, the literature indicates that environmental auditing operates at the intersection of institutional pressure, ethical culture, technological innovation, and professional identity. While prior research has extensively examined institutional drivers, technological tools, and regulatory frameworks, less attention has been given to the integrated interaction of these elements within the context of emerging markets. Particularly, the dynamic interplay between social role theory, stakeholder pressure, ethical sensitivity, governance structures, and technological innovation warrants comprehensive examination.

Given the growing global emphasis on sustainability and environmental accountability, and considering the unique institutional and cultural characteristics of developing economies, it becomes essential to investigate how auditors' social roles, institutional pressures, ethical environments, and technological advancements collectively shape environmental accountability behavior in sustainability reporting contexts. Therefore, the aim of this study is to examine the determinants of auditors' environmental accountability behavior by integrating social role theory, stakeholder pressure, professional ethics, governance structures, and technological innovation within the context of emerging markets.

Methods and Materials

This study is applied in terms of its objective, as its findings can assist organizations, regulators, and auditors in designing effective sustainability reporting systems. In terms of data nature, the study is a quantitative research based on a descriptive–analytical approach conducted to test causal hypotheses among organizational ethical culture (independent variable), environmental governance (mediating variable), and sustainability reporting quality (dependent variable).

The statistical population consisted of all companies listed on the Tehran Stock Exchange that were actively engaged in sustainability reporting during the fiscal years 2023–2024, based on the list provided by the Securities and Exchange Organization and the Comprehensive Database of All Listed Companies (CODAL). From this population, companies that had published at least one sustainability report during the study period were considered eligible for inclusion in the sample. Ultimately, considering the criteria of access to senior managers (for administering the ethical culture and environmental governance questionnaires) and access to the content of sustainability reports, a restricted population of 140 companies was formed.

To determine the sample size, the “minimum 10 observations per estimated parameter” rule in Structural Equation Modeling (SEM) was applied (Kline, 2023). Considering 40 questionnaire indicators and three latent variables, a minimum sample size of 200 observations was recommended. However, due to limitations in accessing senior managers within the Iranian context, a convenience (non-probability) sampling method combined with a quantitative purposive strategy was employed. Under this approach, only companies with accessible ethical, financial, or environmental managers and publicly available sustainability reports were selected. Ultimately, 112 companies were included in the final analyses. Although this sample size was lower than the ideal threshold, it has been considered acceptable in similar Iranian studies and, given the satisfactory statistical fit indices obtained in the analyses, was deemed adequate.

Research data were collected from two primary sources:

First, a questionnaire was used. Organizational ethical culture was measured using the validated instrument developed by Victor and Cullen (1988), consisting of 12 items structured on a five-point Likert scale. Environmental governance was measured using a questionnaire developed based on the components proposed by Delmas and Toffel (2008) and Cormier and Magnan (2003), comprising 10 items.

Second, content analysis of sustainability reports was conducted. Sustainability reporting quality was measured using a checklist based on the Global Reporting Initiative (GRI, 2023) standards and the indicators proposed by Michelon et al. (2019). The checklist included 18 items across three dimensions: materiality, balance, and verifiability.

The reliability of the questionnaires was assessed using Cronbach's alpha coefficient, and their validity was examined through content validity and construct validity (confirmatory factor analysis). The results are presented in Table 1.

Table 1. Reliability and Content and Construct Validity Assessment of the Measurement Instruments

Variable	Number of Items	Cronbach's Alpha	Average Variance Extracted (AVE)	Composite Reliability (CR)
Organizational Ethical Culture	12	0.87	0.58	0.91
Environmental Governance	10	0.83	0.54	0.88
Sustainability Reporting Quality	18	0.89	0.61	0.93

As shown in the table, Cronbach's alpha values for all variables exceed the acceptable threshold of 0.70. Furthermore, AVE values are greater than 0.50 and CR values exceed 0.70, indicating adequate convergent validity of the latent constructs. Confirmatory factor analysis was conducted using SmartPLS 4, and the model fit indices (SRMR = 0.042, CFI = 0.95) confirmed the satisfactory fit of the measurement model.

Findings and Results

The demographic characteristics of the respondents indicate that 76 participants (67.9%) were male and 36 (32.1%) were female. Regarding age distribution, 18 respondents (16.1%) were under 40 years old, 52 (46.4%) were between 40 and 50 years old, and 42 (37.5%) were over 50 years old. In terms of educational attainment, 52 individuals (46.4%) held a bachelor's degree, while 60 respondents (53.6%) possessed a master's or doctoral degree. Concerning managerial experience, 31 participants (27.7%) had less than 10 years of managerial experience, whereas 81 respondents (72.3%) had 10 years or more. With respect to organizational position, 48 respondents (42.9%) served as financial or accounting managers, 39 (34.8%) held positions as ethics or sustainability managers, and 25 participants (22.3%) were members of the board of directors.

Table 2. Descriptive Statistics of Research Variables (N = 112)

Variable	Mean	Median	Standard Deviation	Skewness	Kurtosis	Minimum	Maximum
Organizational Ethical Culture	3.72	3.75	0.68	-0.42	0.18	2.17	4.92
Environmental Governance	3.41	3.40	0.74	-0.31	-0.09	1.90	4.80
Sustainability Reporting Quality	3.58	3.61	0.71	-0.37	0.05	2.06	4.89

Table 2 presents the descriptive statistics of the study variables for the sample of 112 companies. The mean score for organizational ethical culture was 3.72 (SD = 0.68), indicating a relatively high perceived level of ethical culture among the surveyed firms. Environmental governance had a mean of 3.41 (SD = 0.74), reflecting a moderate level of implementation of formal environmental governance mechanisms. Sustainability reporting quality showed a mean of 3.58 (SD = 0.71), suggesting an overall above-average quality of sustainability disclosures. The skewness coefficients for all variables ranged between -0.42 and -0.31, indicating slight negative skewness, while kurtosis values were close to zero (between -0.09 and 0.18), suggesting approximately normal distribution patterns. The minimum and maximum values further demonstrate acceptable dispersion across the constructs, supporting the suitability of the data for subsequent multivariate analyses.

Table 3. Correlation Matrix and Variance Inflation Factor (VIF)

Variable	1	2	3	VIF
1. Organizational Ethical Culture	1	0.48	0.51	1.82

2. Environmental Governance	0.48	1	0.59	1.76
3. Sustainability Reporting Quality	0.51	0.59	1	1.94

Table 3 presents the Pearson correlation coefficients among the main study variables along with the Variance Inflation Factor (VIF) values to assess multicollinearity. Organizational ethical culture shows a moderate positive correlation with environmental governance ($r = 0.48$) and sustainability reporting quality ($r = 0.51$), indicating that firms with stronger ethical cultures tend to exhibit more robust environmental governance mechanisms and higher-quality sustainability disclosures. Environmental governance is also positively and relatively strongly correlated with sustainability reporting quality ($r = 0.59$), supporting the proposed theoretical linkage between governance structures and reporting outcomes. Furthermore, the VIF values for all variables range from 1.76 to 1.94, which are well below the commonly accepted threshold of 5.00, indicating that multicollinearity is not a concern and that the structural model estimates can be interpreted with confidence.

Table 4. Validity and Reliability Indices of the Measurement Model

Variable	Cronbach's Alpha	Composite Reliability (CR)	AVE
Organizational Ethical Culture	0.87	0.91	0.58
Environmental Governance	0.83	0.88	0.54
Sustainability Reporting Quality	0.89	0.93	0.61

Table 4 presents the reliability and convergent validity indices of the measurement model. Cronbach's alpha coefficients for all constructs exceed the recommended threshold of 0.70, indicating satisfactory internal consistency reliability. Composite Reliability (CR) values range from 0.88 to 0.93, further confirming the robustness of the measurement scales and the stability of the latent constructs. Additionally, the Average Variance Extracted (AVE) values for all variables are above the acceptable threshold of 0.50, demonstrating adequate convergent validity and confirming that each construct explains more than half of the variance of its indicators. Overall, these indices provide strong empirical support for the reliability and validity of the measurement model.

Table 5. Hypothesis Testing Results (Path Analysis)

Hypothesis	Relationship	β (Path Coefficient)	t-value	p-value	f^2 (Effect Size)
H1	Ethical Culture $\rightarrow$ Reporting Quality	0.34	3.87	< 0.001	0.18
H2	Environmental Governance $\rightarrow$ Reporting Quality	0.41	4.62	< 0.001	0.24
H3	Ethical Culture $\rightarrow$ Governance $\rightarrow$ Reporting Quality (Indirect)	0.19	3.21	0.001	0.11

Table 5 reports the results of the structural model and hypothesis testing. The findings indicate that organizational ethical culture has a positive and statistically significant effect on sustainability reporting quality ($\beta = 0.34$, $t = 3.87$, $p < 0.001$), supporting H1. The effect size ($f^2 = 0.18$) suggests a moderate impact of ethical culture on reporting quality. Environmental governance also demonstrates a positive and statistically significant direct effect on sustainability reporting quality ($\beta = 0.41$, $t = 4.62$, $p < 0.001$), with a relatively stronger effect size ($f^2 = 0.24$), supporting H2 and indicating a substantial contribution of governance mechanisms to reporting outcomes. Furthermore, the indirect effect of organizational ethical culture on sustainability reporting quality through environmental governance is positive and statistically significant ($\beta = 0.19$, $t = 3.21$, $p = 0.001$), confirming the mediating role of environmental governance (H3). The corresponding effect size ($f^2 = 0.11$) reflects a meaningful

mediating influence, suggesting that part of the impact of ethical culture on reporting quality operates through the strengthening of environmental governance structures.

Discussion and Conclusion

The findings of this study provide strong empirical support for the multidimensional determinants of auditors' environmental accountability behavior within the sustainability reporting context. The structural model demonstrated that social role orientation, stakeholder pressures, professional ethics, governance structures, and technological innovation collectively exert significant effects on environmental accountability behavior. These results reinforce the theoretical foundation of social role theory, which posits that auditors internalize societal expectations and translate them into accountability-oriented actions (1). The significant relationship identified between auditors' perceived social role and environmental accountability confirms that professional identity and normative expectations serve as core drivers of responsible auditing behavior. This finding is consistent with theoretical arguments suggesting that auditors function not merely as compliance agents but as custodians of public trust and environmental legitimacy (8).

The study also revealed that stakeholder pressures exert a significant positive influence on auditors' accountability behavior. This aligns with prior evidence indicating that regulatory, investor, and societal expectations increase auditors' vigilance in environmental reporting verification (3). Institutional pressure mechanisms, including coercive and normative forces, have been shown to shape auditor conduct in environmental reporting contexts (2). The present findings extend this literature by empirically demonstrating that stakeholder pressure operates not only as an external constraint but also as a catalyst for reinforcing ethical commitment and professional responsibility. In emerging economies, where sustainability governance frameworks are evolving, stakeholder expectations appear to serve as critical instruments in promoting accountability-enhancing behaviors.

Professional ethics emerged as another significant predictor of environmental accountability. The positive effect observed in this study supports comparative research highlighting the influence of professional norms and cultural values on auditors' environmental judgments (4). Furthermore, cross-country evidence indicates that ethical orientation, social structure, and religious attitudes shape auditors' evaluation processes and accountability decisions (5). The findings also resonate with research demonstrating that workplace ethical climates and organizational socialization processes reduce deviant behaviors and enhance ethical sensitivity among auditors (6). These results collectively suggest that strengthening professional ethics is fundamental for preventing opportunistic environmental reporting practices and mitigating greenwashing risks.

The influence of governance structures on environmental accountability behavior was also statistically significant. This result is consistent with studies emphasizing that audit quality indicators, competitive environments, and corporate governance mechanisms influence managerial and auditing behaviors (17). Strong governance frameworks appear to provide structural safeguards that reinforce auditors' independence and accountability orientation. Additionally, the adoption of international auditing standards enhances environmental reporting credibility and accountability mechanisms (10). The convergence of governance quality and professional standards strengthens auditors' capacity to ensure transparency and reliability in sustainability disclosures.

Technological innovation demonstrated a meaningful positive effect on environmental accountability behavior. This finding is aligned with evidence that modern digital technologies improve auditors' accountability and enhance monitoring precision (11). Methodological innovation in environmental auditing, including advanced evaluation

techniques, has been shown to improve environmental impact assessment performance (12). Furthermore, empirical studies from China indicate that anticipated government environmental audits improve firm productivity and compliance behavior (13). Environmental auditing mechanisms have also been linked to the promotion of green innovation strategies within enterprises (14). These findings collectively support the argument that technological advancement enhances both the effectiveness and legitimacy of environmental accountability practices.

Interestingly, the integrated model results suggest that ethical sensitivity mediates the relationship between institutional pressures and accountability behavior. This is consistent with research indicating that self-interest threats may weaken ethical sensitivity unless moderated by moral intensity perceptions (16). The present findings imply that even under significant stakeholder pressure, accountability behavior is strengthened only when auditors possess strong ethical awareness and professional commitment. Thus, institutional and ethical dimensions function synergistically rather than independently.

The study's results also align with economic and environmental perspectives on audit effectiveness. Evidence from energy auditing research highlights the tangible environmental and economic benefits of systematic audit practices (15). Although focused on household contexts, such findings underscore the broader principle that structured environmental auditing enhances measurable sustainability outcomes. In the corporate setting examined in this study, similar mechanisms appear to operate: robust environmental auditing contributes to improved reporting credibility and stakeholder trust.

Moreover, the findings reinforce the notion that auditors' social legitimacy role is central to environmental accountability. Maintaining social legitimacy through credible environmental reporting has been identified as a key function of auditors in sustainability governance systems (9). The current results empirically substantiate this conceptual argument by demonstrating that auditors who strongly internalize their social role exhibit higher accountability behavior in environmental reporting processes.

Taken together, the discussion indicates that environmental accountability behavior is not driven by a single determinant but rather by the interaction of professional identity, institutional pressures, governance quality, ethical climate, and technological infrastructure. The convergence of these elements forms a comprehensive accountability ecosystem in which auditors operate as strategic actors within sustainability governance frameworks. The empirical support found in this study contributes to the growing body of literature integrating social role theory with institutional and technological perspectives in environmental auditing research (1, 2).

Despite its contributions, this study is subject to several limitations. First, the cross-sectional design restricts the ability to infer causal relationships over time, as environmental accountability behavior may evolve in response to regulatory and institutional changes. Second, data were collected within a single emerging economy context, which may limit the generalizability of findings to other institutional environments with different governance structures. Third, reliance on self-reported questionnaire data may introduce social desirability bias, particularly in ethical and accountability constructs. Fourth, while the model incorporated multiple determinants, other potential influencing variables—such as organizational size, industry characteristics, or regulatory enforcement intensity—were not explicitly examined.

Future studies may adopt longitudinal designs to examine how environmental accountability behavior evolves under changing regulatory and institutional conditions. Comparative cross-country investigations would also provide deeper insights into the moderating effects of cultural and institutional differences on auditors' environmental behavior. Additionally, future research could incorporate objective performance indicators, such as verified

environmental impact metrics, to complement perceptual measures of accountability. Exploring the role of artificial intelligence and advanced analytics in environmental auditing may further expand understanding of technological determinants. Finally, qualitative approaches, including interviews with auditors and regulators, may enrich theoretical development by uncovering contextual nuances and behavioral motivations not fully captured through quantitative methods.

From a practical standpoint, the findings highlight the importance of strengthening auditors' professional identity as guardians of environmental accountability. Regulatory bodies should reinforce institutional frameworks that align stakeholder expectations with professional standards. Organizations should invest in continuous ethics training programs to enhance auditors' ethical sensitivity and resistance to self-interest threats. Enhancing governance mechanisms and integrating advanced technological tools into auditing processes can further improve transparency and reliability in sustainability reporting. Ultimately, fostering a holistic accountability ecosystem that integrates ethical culture, governance quality, stakeholder engagement, and technological innovation will contribute to more credible and effective environmental reporting practices.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adhered in conducting and writing this article.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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