

The Nexus between Internal CSR and Auditors' Attitudes Towards Unprofessional Behaviour: The Moderating Effect of National Culture

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Abstract

This study examined the internal CSR relationship with auditors' attitudes towards the unacceptance and whistleblowing of unprofessional behaviour. It also investigated the moderating effect of national culture on the nexus between internal CSR and auditors' attitudes towards unprofessional behaviour. A theoretical model was developed based on the related literature and then validated and tested via partial least squares structural equation modelling. Data were collected from 120 auditors belonging to local audit firms in Jordan. The findings indicate that audit firms' internal CSR initiatives enhance auditors' attitudes towards the unacceptance and whistleblowing of unprofessional behaviour. Also, the results revealed positive moderation effects of collectivism and uncertainty avoidance cultural dimensions that boost the positive influence of internal CSR. In contrast, power distance negatively moderates the nexus between internal CSR and auditors' attitudes towards unprofessional behaviour. These results suggest that auditors' behavioural responses to internal CSR initiatives must be carefully considered to better explain the interplay between cultural context, internal CSR initiatives, and auditors' attitudes. The results of this paper are justified through the lens of Social Exchange Theory. This study adds to the literature by providing empirical evidence to further our understanding of the impact of an audit firm's socially responsible efforts on the behavioural outcomes of its auditors. The results of this study may pave the way for future research, and it could be of interest to individuals tasked with implementing internal CSR strategies within audit firms and can therefore be utilised to improve the management of internal CSR towards auditors.

Keywords: internal CSR, auditors attitudes, whistleblowing, unprofessional behaviour

1. Introduction

Due to uncertain times, such as COVID-19, organisations are increasingly pressured to act socially responsibly (Donthu & Gustafsson, 2020; Gorgenyi-Hegyes et al., 2021). As a result, the organisational sustainability priorities have been changed to prioritise social aspects. This leads companies to invest more in corporate social responsibilities (CSR) as an essential dimension of sustainability initiatives (Bonacini et al., 2020; Crane & Matten, 2020; Gorgenyi-Hegyes et al., 2021). The related literature reports two forms of CSR directed towards internal and external stakeholders. Internal CSR represents a company's policies and practices related to its employees, including human rights, employee health and safety, work-life balance, employee training, and equal opportunity (Ramdhan et al., 2022; Mory et al., 2015). External CSR, on the other hand, relates to environmental and social practices that help to strengthen the firm's legitimacy and reputation among its external stakeholders (Zampone et al., 2022). Recent views in the CSR literature indicate that organisations should invest in both aspects of CSR since a company's commitment to social responsibility is only credible if social measurements are applied equally internally and externally (Ali et al., 2022; Sweeney, 2007). Additionally, previous studies showed how employees are a company's most valuable asset and, as such, should receive special consideration (Aguinis & Glavas, 2017; Jenkins, 2006).

How companies treat their employees in uncertain times will be remembered for years, and companies' responses will impact employee behaviour and attitude (Crane & Matten, 2020). In this regard, health and well-being, financial stability, and job security are top employee concerns (Waizenegger et al., 2020). Companies can address these concerns by strengthening their internal CSR activities (Ali et al., 2022). Internal CSR practices can give employees a sense of being valued and thus a positive self-concept, leading to self-enhancement and strengthening their organisational identification and commitment (Aguinis & Glavas, 2017; Carroll & Shabana, 2010; Jenkins, 2006;

Zampone et al., 2022). Moreover, employees' positive perceptions of their companies' activities (e.g., internal CSR) impact critical psychological states that directly influence professional behaviour (Aldabbas et al., 2021; Mory et al., 2015). Also, theories of organisational behaviour claim that professional attitudes and behaviours are influenced by organisational contexts (Cook et al., 2013; Ng et al., 2009).

Accordingly, the current study anticipates that internal CSR would enhance the attitude of local audit firms' auditors in Jordan. This includes the influence of internal CSR on auditors' attitudes towards unaccepting and whistleblowing unprofessional behaviour. Whistleblowing is the act of disclosing unethical, immoral, or illegal behaviour by members of an organisation to others or organisations whose decisions may be affected (Near & Miceli, 1985). Whistleblowing decisions are affected by the surrounding conditions. That is, each individual's attitude towards blowing the whistle is founded on a complex process (Brown et al., 2016). According to Kurtessis et al. (2015), employees are more motivated to assist their organisations in achieving goal congruence if the organisation is willing and able to provide substantial support (e.g. internal CSR initiatives). It has been argued that employees' sensibility towards internal CSR influences the impact of internal CSR on work-related attitudes, even becoming negative in some situations (Garrido-Ruso & Aibar-Guzmán, 2022). Therefore, the effect of CSR activities on auditors' attitudes towards unaccepting and whistleblowing unprofessional behaviour, as proposed by the current study, may vary depending on auditors' sensibility towards internal CSR. Contextual elements such as national culture have been identified as crucial determinants of employees' internal CSR sensibility and, as a result, their reactions to their company's CSR initiatives (De Roeck & Maon, 2016; Gorgenyi-Hegyés et al., 2021). Consequently, this paper attempts to contribute to the literature by proposing a moderating effect of national culture on the relationship between internal CSR and auditors' attitudes. Alzeban (2014) & Cowperthwaite (2010) indicated that three cultural dimensions, namely, individualism/collectivism, power distance, and uncertainty avoidance, link with auditing activity and are associated with differences in auditor perception, attitude, and behaviour; therefore, they are employed in the present study.

The remainder of the paper is organised as follows: the next section includes a literature review and the formulation of hypotheses. The research methods are discussed in Section 3. Section 4 highlights the main findings and tables them. The final section discusses the findings, presents the contributions, concludes the research, identifies limits and makes recommendations for future research.

2. Literature Review and Hypotheses Formulation

2.1 Internal CSR and Auditors' Attitude Towards Unprofessional Behaviour

Internal CSR elements reflect social behaviour within an enterprise and are concerned mainly with employees ((Mory et al., 2015; Ramdhan et al., 2022). Recent arguments in the CSR literature imply that firms should invest in both facets of CSR since a firm's commitment to social responsibility is only credible if applied equally internally and externally (Basu & Palazzo, 2008). Additionally, studies observe that employees are an organisation's most significant asset (Ali et al., 2022) and, as such, should receive special CSR consideration. Previous studies connected internal CSR with health and safety, human rights, training and education, work-life balance and workplace diversity (Ali et al., 2022; Sweeney, 2007). Empirical research indicates that a company's active participation in internal CSR initiatives boosts employees' commitment and increases organisational identity (Crane & Matten, 2020; Mory et al., 2015). Firms and organisations experience obstacles in Covid-19 regarding ethical conduct and CSR (Crane & Matten, 2020). During this epidemic, organisations are taking on a more significant social duty than ever, which can affect several aspects of the organisation and society (Donthu & Gustafsson, 2020). Many employees had a routine but had to develop new ways to work and meet their objectives during the Pandemic (Waizenegger et al., 2020). working from home or remotely has become the standard in the new normal due to the organisation's initiatives to integrate new working methods (Bonacini et al., 2020).

The fundamental purpose of the auditing profession is to increase the credibility of an organisation's financial statements (Khurana & Raman, 2004). Users of financial statements must have faith that auditors have followed the essential concept of objectivity in order for them to perform their duties (Francis, 2004). IAASB's Framework for Audit Quality asserts that auditors must remain sceptical and objective and are willing to question the reliability of the information they are given. As a result, the client-auditor relationship may present threats, such as intimidation and familiarity threats, that can compromise auditors' objectivity and make them give in to the client's wants and needs (Albawwat, 2021; Syam et al., 2021). Lord & Todd DeZoort, (2001) conclude that auditors may be pressured by their superiors to change their findings to address their client's needs. Many corporations have attempted to play their role in socially responsible acts in response to societal pressure and ethical requirements, resulting in increased attention from researchers and practitioners in this field (Carroll & Shabana, 2010). According to a growing body of literature, an organisation's participation in CSR policies and practices tends to contribute not only to economic

results at the organisational level but also to nonfinancial outcomes such as the firm's reputation in the eyes of its clients and its attractiveness to investors which meet the expectations of external stakeholders (Cheffi et al., 2021; Shin et al., 2016). Employees are attracted to their organisation's socially responsible efforts because external and internal CSR activities offer them a sense of worth and the opportunity to strive towards a greater purpose (Aguilera et al., 2007). When professionals perceive that their organisation actively promotes social development policies and engages in continuous socially responsible behaviour, it is almost likely that these impressions increase their sense of attachment to the organisation to which they belong. Several scholars have proposed that the more positively employees perceive their firm's internal CSR, the more strongly they identify with their organisation (Paruzel et al., 2023; Shin et al., 2016). Other researchers have expanded on this point by finding that individuals who work for organisations that practise CSR have a strong sense of corporate identity (Aguinis & Glavas, 2017; Jenkins, 2006). Additionally, it has been revealed that favourable perceived organisational prestige measured by CSR performance is significantly more connected with employee identification with their organisation than favourable perceived organisational prestige measured by market and financial performance (Carmeli et al., 2007). Organisational identification has the potential to result in favourable workplace outcomes for employees. Organisational identification motivates employees to develop strong and long-lasting bonds with their organisation based on belonging and oneness (He & Brown, 2013). These individuals are emotionally and cognitively committed to their organisation, resulting in more favourable attitudes regarding their job (Aguinis & Glavas, 2017). Given employees' interpretations of job circumstances impact that job quality, employees with solid organisational identification positively evaluate their job characteristics and view their job quality as evidence of their organisational membership (He & Brown, 2013). Consistent with the logic of earlier research, the current study expects highly identified auditors with their audit firms to be more likely to have constructive attitudes and less likely to accept unprofessional behaviour.

Furthermore, audit firms must enforce ways and tactics that increase auditors' ethical reasoning. Because the quality of service and professional performance in audit settings are challenging to measure accurately, audit firms must rely on shared solid values to prevent opportunism (Shaub, 1994). Academics and professionals are increasingly interested in audit firms' culture and behaviour towards their internal stakeholders. Culture and behaviour can influence auditors' values, ethics, and attitudes (Kleinman et al., 2014; Francis, 2011). Scholars have studied how audit firms' institutional settings and cultures (e.g., internal CSR) influence auditors' professional values and ethical standards. Some authors suggest that audit firm principles have shifted in recent decades away from public service ideals and towards profit maximisation goals and that these shifted commercial values are influencing auditors' attitudes and behaviours (Barrainkua & Espinosa-Pike, 2018; Considine, 1988; Dey, 2007). Andiola et al., 2020 stated that an organisational culture that emphasises and promotes professionalism reduces the hazard of independence impairment and improves actual and perceived audit quality. Numerous researchers have indicated that audit firms with unsupportive climates/cultures face conflicts between organisational and professional aims (e.g. Ishaque, 2019). According to Bobek et al. (2013), a robust public-interest orientation is positively associated with a favourable assessment of one's audit firm's ethical environment. However, these authors advocate for additional research to shed light on their findings. Prior research on ethical decision-making in auditing has demonstrated that audit firms' ethical cultures might impact auditors' ethical judgments (Barrainkua & Espinosa-Pike, 2018). Douglas et al., 2001 revealed that perceived organisational cultures indirectly affected auditors' ethical judgements by influencing personal values associated with such judgements. As a result, audit firms that enhance their organisational values can improve auditors' professional performance. Auditors tend to make ethical reporting judgements when they believe their firms' policies support ethical/socially responsible behaviour (Barrainkua & Espinosa-Pike, 2018). Following the logic of the preceding researchers, we believe that an audit firm's internal CSR will boost professional attitudes and improve auditors' ethical judgments. As a result, the following hypothesis is provided:

H1: Internal CSR positively influences the auditor's attitude towards the unacceptance of unprofessional behaviour.

2.2 Internal CSR and Auditors' Attitude Towards Whistleblowing

Numerous frauds have recently gained considerable public attention and are frequently discussed (Abdallah et al., 2016; Rezaee, 2005; Zahra et al., 2005). Fraud detection is of utmost importance, and employees' participation in implementing the whistleblowing system is an effective method to prevent and detect fraud (Bhal & Dadhich, 2011). Whistleblowing is the act of revealing unethical, immoral, or unlawful behaviour by members of an organisation to people or organisations that could impact the decisions made (Near & Miceli, 1985). Whistleblowing decisions are influenced by (1) the individual's personality qualities, (2) the individual's surrounding environment, and (3) the fear of retaliation (Ahmad et al., 2014). A person's evaluation of whistleblowing, perceived behavioural control,

autonomous commitment, personal responsibility for reporting, and personal cost, as well as various moderating factors such as organisational support, can also boost whistleblowing (Alleyne et al., 2013; Brown et al., 2016; Liu et al., 2016; Nuswantara, 2022; Otchere et al., 2022).

Each individual's intention to blow the whistle is founded on a complex process (Brown et al., 2016). According to the organisational support theory, employees are more motivated to assist their organisations in achieving goal congruence if the organisation is willing and able to provide substantial support (Kurtessis et al., 2015). It can also motivate staff to adhere to the organisation's regulations and ethics (Chalofsky & Krishna, 2009). Perceived organisational support depends on an individual evaluating whether an activity is beneficial and in keeping with the organisation's aims and objectives, as when people perceive that they are highly appreciated inside an organisation, they are incredibly committed to the organisation and behave to its interests (Aldabbas et al., 2021; Chalofsky & Krishna, 2009). Moreover, how much firms appreciate their contributions and concern for their well-being influences employees' opinions of companies. The higher the organisation's support for employees, the larger the employees' perception of the organisation's support for achieving goal congruence (Brown et al., 2016; Kennedy & Widener, 2019). Accordingly, the perception of organisational support through internal CSR can enhance the auditor's attitude to blow the whistle on unprofessional conduct and lead to the following hypothesis:

H2: Internal CSR positively influences the auditor's attitude towards whistleblowing concerning unprofessional behaviour.

2.3 The Moderating Effect of National Culture

The most widely cited taxonomy for studying national culture is the one developed by Hofstede (1980, 2001). Hofstede defines national culture as "the collective programming of the mind that distinguishes the members of one group or category of people from others" (Hofstede, 2001, p. 6). Hofstede's taxonomy is based on five dimensions: individualism/collectivism, uncertainty avoidance, power distance, masculinity/femininity and time orientation. However, the related literature indicated that three cultural dimensions – individualism /collectivism, power distance, and uncertainty avoidance– correlate to the auditing work and are associated with differences in auditor perception, attitude, and behaviour (Alzeban, 2014; Cowperthwaite, 2010). The first dimension (individualism/collectivism) indicates whether a culture prioritises individual aims over collective ones (Hofstede, 2001). Previous studies revealed a link between collectivistic cultures and CSR (Adomako & Tran, 2022; Kim et al., 2019). To the extent that individuals in collectivistic cultures care about the well-being of others, employees will appreciate the CSR efforts of their organisation (Adomako & Tran, 2022), and they are expected to be more likely to improve their attitudes towards unaccepting and reporting unprofessional behaviour to reflect this appreciation. Power distance refers to how less powerful organisation personnel anticipate and tolerate unequal power distribution (Hofstede, 2001). High scorers on this measure accept an established hierarchy and inequality without justification. In contrast, members of low-scoring nations tend to be less tolerant of power inequality and to make more significant attempts to alleviate such conditions (Hofstede et al., 2010). Prior research indicates that a high power distance positively impacts CSR issues (Daniels & Greguras, 2014; Le et al., 2022; Lu & Wang, 2021). According to the findings of Le et al. (2022), corporations operating in nations with a high power distance are likely to engage in socially responsible activities. When organisations in cultures with a high power distance decide to adopt proactive CSR initiatives in their business plans, they will have the backing of their employees and other less influential individuals, who will likely support management's decisions through acting effectively, efficiently, and morally (Daniels & Greguras, 2014; Garrido-Ruso & Aibar-Guzmán, 2022). Also, individuals who score high on this dimension have more sensitivity and appreciation for internal CSR activities due to their high loyalty (De Roeck & Maon, 2016; Gorgenyi-Hegyves et al., 2021). Therefore, a high power distance can boost the influence of internal CSR on the auditors' attitude. To what extent people try to avoid ambiguous and unclear situations is what uncertainty avoidance means (Hofstede, 1980). Previous studies revealed a positive relationship between uncertainty avoidance and CSR because risk-taking behaviour is linked to unethical behaviours, and thus, CSR-engaged communities tend to avoid this form of risk (Garrido-Ruso & Aibar-Guzmán, 2022; Zampone et al., 2022). As such, employees in societies where avoiding risk is highly regarded will value their employers' CSR efforts and would enhance their attitude as a reward for employers. Consequently, the following hypotheses are constructed:

H3: National culture represented by collectivism (H3a), power distance (H3b), and uncertainty avoidance (H3c) moderate (strengthen) the positive influence of internal CSR on auditors' attitudes towards unaccepting of unprofessional behaviour.

H4: National culture represented by collectivism (H4a), power distance (H4b), and uncertainty avoidance (H4c) moderate (strengthen) the positive influence of internal CSR on auditors' attitudes towards whistleblowing of unprofessional behaviour.

3. Research Methodology

3.1 Sampling and Data Collection

Auditors at local Jordanian audit firms comprise the current research population. The approach of nonprobability was used for sampling purposes. Specifically, the convenience sampling technique is employed, in which the sample is drawn from the population based on its accessibility. This sampling method is also known as availability sampling because the only requirement is that persons be willing and able to engage in the research. This method is quick, simple, widely accessible, and cost-effective, making it an attractive option for most researchers (Henry, 1990). The current study made use of measures that have previously been proven to be valid and reliable to construct the study questionnaire. Nonetheless, 180 questionnaires were distributed, and 120 usable for analysis were returned. Internal CSR was measured with six items based on a measure used by (Mory et al., 2015), which emphasises CSR initiatives for employees. For each item, the term "company" was replaced with "audit firm", and the wording was slightly modified to reflect the participants' current place of work. Attitude towards whistleblowing of unprofessional behaviour was measured using items developed by (Brown et al., 2016). These items were based on the advantages and disadvantages of reporting fraudulent accounting activity. They included supporting the internal control system, preventing financial loss, maintaining the accounting profession's integrity, and sustaining positive career direction. The items are built upon the five-point Likert scale ranging from (1) strongly disagree to (5) strongly agree. From an ethical point of view, the variable unacceptability of unprofessional behaviour refers to the unacceptance of three unprofessional practices measured in prior studies on a five-point Likert scale ranging from 1 = ethical to 5 = unethical (Barrainkua & Espinosa-Pike, 2018). The construction of national culture is founded on three variables (i.e. Power distance, Uncertainty Avoidance, and Individualism/collectivism). Each variable is measured by five Likert scale items ranging from (1) strong disagreement to (5) strong agreement. These items have been operationalised in prior research and have been subjected to comprehensive psychometric evaluations and validations using samples from various business sectors (Alzeban, 2015; Hofstede, 1980; Hofstede, 2001; Hofstede, 2010).

3.2 Data, Model, and Analysis Procedures

The data in this study were analysed using partial least squares structural equation modelling (PLS-SEM). The PLS-SEM method analyses the pathways model's data in two steps. The initial phase evaluates the measurement model to confirm its reliability and validity. The second stage tests the hypothesis by analysing the structural model (Hair et al., 2021). Figure 1 illustrates the model's dimensions and structural composition. Several items measuring latent variables serve as a representation of the measurement model. On the other hand, the lines confirming the study hypotheses shape the structural model. As stated earlier, the main hypotheses of the present study anticipate (1) Internal CSR to positively influence auditor's attitudes towards unaccepting and whistleblowing of unprofessional behaviour (H1 and H2, and (2) national culture to have moderating effects on the under-investigating relationships (H3 and H4).

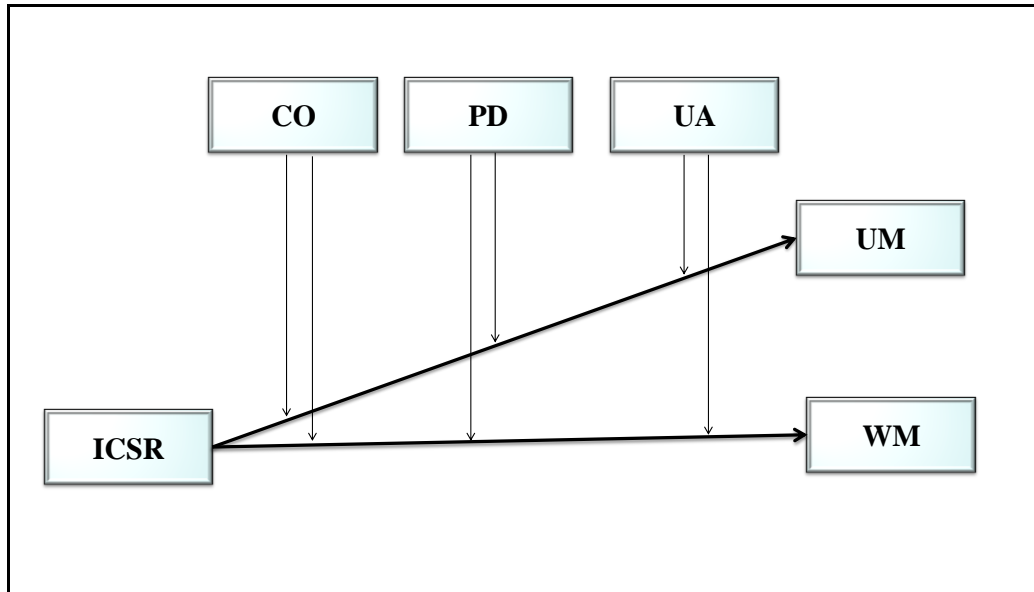


Figure 1. The Study Model

Note: ICSR = Internal Corporate Social Responsibility; UM = Unacceptability of Unprofessional behaviour; WM = Whistleblowing of Unprofessional behaviour; Co = Collectivism; PD = Power Distance; UA = Uncertainty Avoidance.

3.3 Exploratory Factor Analysis

The current study carried out exploratory factor analysis (EFA) to inspect the degree of correspondence among the proposed measurement indicators and their related constructs (Esposito Vinzi et al., 2010). Factor loadings represent the degree of correlation between the measurement indicators and their constructs. Furthermore, factor loading specifies a measurement item’s reliability level in measuring its related construct. Hence, indicator loading on their construct should be higher than 0.7 (Hair et al., 2021). Table 1 presents the factor loadings for 28 measurement items that formulate the current study constructs. The results in Table 1 show that factor loadings for all indicators are above the required threshold, and thus all of them were retained for further analysis.

Table 1. Indicators Loadings

Constructs and Indicators	Loading
Internal CSR	
If the audit firm is facing economic problems, employee downsizing and layoffs would be the last option used	0.830
The audit firm is committed to the goal of long-term employment security/stability for all employees	0.842
Our audit firm policies always provide a safe and healthy working environment for the employees	0.715
The audit firm constantly analyses and monitors the health and safety risks to create an excellent working environment	0.754
The audit firm trains and supports employees with skills that prepare them for future jobs and career development	0.761
In the audit firm, there is an excellent action plan that supports equal opportunities	0.800
Attitude Towards Whistleblowing of Unprofessional behaviour (WM)	
Reporting unprofessional behaviour will support the system of internal controls	0.795
Reporting unprofessional behaviour will prevent financial loss to the audit firm	0.778
Reporting unprofessional behaviour will help maintain my current employment	0.791
Reporting unprofessional behaviour will help me maintain a positive career	0.709
Reporting unprofessional behaviour will retain the integrity and values of the profession	0.810
The unacceptability of Unprofessional behaviour (UM)	
Unaccepting pressures from superiors to change your conclusions/opinions	0.783
Unaccepting pressures from the client company to change your conclusions/opinions/audit report	0.725
My decisions on audit work are uninfluenced by familiarity with the client	0.733
Collectivism (CO)	
If a co-worker gets a prize, I would feel proud	0.784
The well-being of my co-workers is important to me	0.812
To me, pleasure is spending time with others.	0.723
I feel good when I cooperate with others.	0.814
Power Distance (PD)	
Managers should make most decisions without consulting subordinates.	0.745
It is frequently necessary for a manager to use authority and power when dealing with subordinates.	0.801
Managers should seldom ask for the employees' opinions.	0.743
Employees should agree with management decisions.	0.764
Managers should not delegate important tasks to employees.	0.786
Uncertainty Avoidance (UA)	
Having job requirements and instructions spelt out is essential so that employees always know what they are expected to do.	0.794
Managers expect workers to follow instructions and procedures closely.	0.716
Rules and regulations are important because they inform workers what their organisations expect of them.	0.766
Standard operating procedures are helpful to employees on the job.	0.748
Instructions for operations are important for employees on the job.	0.823

4. Results

4.1 Measurement Model Reliability and Validity

This study employs Cronbach's Alpha and Composite Reliability (CR) to evaluate the internal consistency reliability of constructs (Hair et al., 2021). Table 2 reveals that all constructs' composite reliability and Cronbach's alpha values are greater than 0.70 and, thus, considered within the acceptable range (Hair et al., 2021). In contrast, the validity is evaluated using convergent validity criteria. When a group of indicators accurately represents a construct, convergence validity is demonstrated. In this regard, each latent variable's average variance extracted (AVE) value should be more than 0.5 (Esposito Vinzi et al., 2010). Table 2 demonstrates that all constructs in the present research can explain more than 0.5 of the average variation of their indicators. Moreover, the discriminant validity criterion (cross-loadings) was utilised to ensure that each construct only captures signs other constructs do not represent in the model. Cross-loading, or loadings on unrelated constructs, should be less than 0.4, and indicator loading on its construct should be higher than all other loadings (Hair et al., 2021). Each indicator's cross-loadings in the current study are less than 0.4. Discriminant validity is further investigated by comparing the square root of the AVE of each construct with correlations with all other constructs. Each latent variable should have an AVE square root value that is higher than the correlations with other components (Hair et al., 2021; Henseler et al., 2009). The criterion for discriminant validity for the current study was satisfied since these conditions were fulfilled.

Table 2. Measurement Model Reliability and Validity

Constructs	Alpha	CR	AVE
Internal CSR	0.758	0.791	0.625
Whistleblowing of Unprofessional behaviour	0.763	0.723	0.678
The unacceptability of Unprofessional behaviour	0.819	0.742	0.596
Collectivism	0.782	0.814	0.614
Power Distance	0.847	0.798	0.610
Uncertainty Avoidance	0.810	0.783	0.575

4.2 Structural Model Assessment

Path coefficients are used to evaluate the study relationships' direction, significance, and strength. Path coefficient varies from -1 to 1, with a value less than zero indicating a negative link and a value greater than zero indicating a positive one. Hence, the link strengthens as the path coefficient value deviates from zero. Each path coefficient's t-value reflects its significance. Specifically, t-values greater than 1.65, 1.96, and 2.57 show a significant relationship at $P < 0.10$, 0.05 , and 0.01 , respectively (Hair et al., 2021; Esposito Vinzi et al., 2010). The results of the structural model test in Table 3 demonstrate that H1 is supported, indicating a positive influence of internal CSR on the auditor's attitude towards the unacceptance of unprofessional behaviour. The paths coefficients of H1 is 0.535 with an associated t-value of 11.160, which is significant at $P < 0.01$. Likewise, H2 is supported, signifying a positive influence of internal CSR on the auditor's attitude towards whistleblowing of unprofessional behaviour. Particularly, H2 is supported based on significant paths at $P < 0.01$ with coefficients of 0.682 and a t-value of 13.540. Regarding the moderating effect of national culture on the relationships presented in H1 and H2, Table 3 shows that all cultural dimensions employed in the current study positively moderate the influence of internal CSR on auditors' attitudes towards the unacceptance and whistleblowing of unprofessional behaviour (t-values greater than 1.65 that significant at $P < 0.05$) except for power distance culture which interacts negatively. These results suggest that when audit firms operate in a collectivist and uncertainty-avoidant culture, their internal CSR initiatives will improve the auditors' attitudes towards professional behaviour.

Table 3. Structural Model Test Results

Hypothesis	Path	Path coefficient	T-value	P-value	H supported?
H1	ICSR → UM	0.535	11.160	0.000	Yes
H2	ICSR → WM	0.682	13.540	0.000	Yes
H3a	CO × ICSR → UM	0.254	1.976	0.030	Yes
H3b	PD × ICSR → UM	-0.172	2.695	0.050	No
H3c	UA × ICSR → UM	0.288	2.870	0.000	Yes
H4a	CO × ICSR → WM	0.229	1.998	0.000	Yes
H4b	PD × ICSR → WM	-0.180	3.211	0.020	No
H4c	UA × ICSR → WM	0.234	2.856	0.010	Yes

Note: ICSR = Internal Corporate Social Responsibility; UM = Unacceptability of Unprofessional behaviour; WM = Whistleblowing of Unprofessional behaviour; CO = Collectivism; PD = Power Distance; UA = Uncertainty Avoidance.

5. Discussion and Conclusion

Overall, this study reveals several significant findings and contributes to the body of knowledge on CSR and auditing. The findings indicate that internal CSR positively influences the auditors' attitudes towards the unacceptance of unprofessional behaviour. These attitudes include that auditors will not accept pressures from superiors or clients to change their conclusions/opinions/audit reports and to make decisions on audit work that are not influenced by familiarity with the client. Furthermore, the study results demonstrate that internal CSR enhances the auditors' attitude towards whistleblowing of unprofessional behaviour. This was reflected by the auditors' belief that reporting unprofessional behaviour will (1) strengthen the system of internal controls, (2) prevent financial loss to the audit firm, (3) help sustain current employment, (4) help preserve a favourable career, and (5) maintain professional integrity and values. Social exchange theory, which suggests that social exchange is the underlying underpinning of human interactions, might be used to justify these findings. Individuals tend to return benefits and resources and repay favourable treatment by their organisations following the rule of reciprocity. Social connections between employers and employees take the form of exchanging material and immaterial resources. These relationships develop over time when organisations boost the well-being of their employees, motivating them to respond positively to favourable treatment in terms of positive attitudes and actions at work. Internal CSR is a means for employers to contribute to the well-being of their employees. As a result, internal CSR fosters social exchange processes and should encourage reciprocal conduct (Cook et al., 2013). Moreover, internal CSR promotes moral responsibility and understanding of employees' roles within the audit firm, which is demonstrated by an increased motivation to act morally. Auditors can gain knowledge of ethical behaviour through the company's internal CSR activities, which fosters a good attitude that encourages them to be identified with the values demonstrated and become the audit firm's ethos. According to the social identification theory, employees categorise themselves into socially responsible companies and seek to develop a unity of feeling within the company. Unity of feeling as an inherent motivation drives auditors to act ethically and unaccepting, and whistleblowing unprofessional behaviour (De Roeck & Delobbe, 2012). This argument would also justify the findings of the current study.

Also, the present study's findings show a moderating effect of the national culture characterised by collectivism and uncertainty avoidance on the relationship between internal CSR and auditors' attitudes towards unaccepting and whistleblowing unprofessional behaviour. Hence, according to the data collected by Hofstede, Jordan scored high on the power distance and collectivism dimensions and has an intermediate score on the uncertainty avoidance measure. This national culture interacts in a manner that increases the positive influence of internal CSR on the study's dependent constructs (i.e. auditors' attitudes towards unaccepting and whistleblowing unprofessional behaviour). These results can be interpreted by the reciprocity concept stated in the Social Exchange Theory (Cook et al., 2013). Generally, the norm of reciprocity is a universal attitude pervasive across cultures and hence applies in the Jordanian context. Reciprocity norms are highly developed in Jordan, and given that members of collectivistic cultures tend to take reciprocity norms more seriously than members of individualistic cultures; consequently, it can be anticipated that Jordanian auditors are more willing to reciprocate to their audit firms. Likewise, uncertainty-avoidant audit firms are more likely to prioritise relations with employees in pursuit of competitive advantage. For instance, investing in employee safety and health may keep employees motivated and encourage them to remain with the company, and an

audit firm will be more internally recognised and appreciated, enhancing employee moral acts and commitment. The results also indicate that power distance has a negative moderating influence that weakens the positive impact of internal CSR upon the auditors' attitudes towards unaccepting and whistleblowing of unprofessional behaviour. More power distance is predicted to diminish the associations between auditors' attitudes and internal CSR for several theoretical reasons. First, individuals who place a high value on power distance tolerate inequality, favour strong leaders, and respect authority figures, especially regarding how employees should respond to or carry out their tasks. Because of the powerful circumstances created by this authoritative relationship, audit firms' internal CSR activities are less likely to impact attitudes at work (Ng et al., 2009). Second, it is thought that many internal CSR-attitude relationships result from exchange processes, which do not represent groups and cultures with huge power distances. It has been argued that individuals are less inclined to rely on the norm of reciprocity when it comes to their behaviours, and they are less likely to form personal ties with their superiors because they prefer to preserve social distances in circumstances where a more considerable power distance is preferred. As a result, situations with high power distance are less likely to involve the social interactions that characterise internal CSR-attitude linkages (Farh et al., 2007).

To conclude, it is clear, according to the findings of this paper, that audit firms' investments in internal CSR enhance the auditors' professional attitude. Attitudes discussed in this paper are related to unaccepting and reporting of unprofessional behaviour. This highlights the importance of increasing audit firms' investments in internal CSR to boost the auditors' professional behaviour. The current study results also show the role that several cultural dimensions can play in the nexus between internal CSR and attitudes towards unaccepting and whistleblowing unprofessional behaviour. This study contributes to the literature by providing empirical evidence to expand the comprehension of the influence of an audit firm's socially responsible actions on its auditors' behavioural results. Prior studies provide inconsistent results as some have found that in individualist and low uncertainty avoidance cultures, the positive behavioural responses of employees to their firms' CSR engagement are minimal or even insignificant. Under such cultures, employees will not care about a company's commitment to social issues, and corporations will not be expected to contribute to their welfare. The present research demonstrates, however, that auditors' behavioural responses to internal CSR initiatives and that audit firm-specific characteristics must be carefully considered to better explain the interrelationships between cultural context, internal CSR initiatives, and behaviours. Using the Social Exchange Theory, this study justifies that auditors are sensitive to internal CSR practices. The present study results could be of interest to those charged with implementing internal CSR strategies within audit firms and can thus be used to improve the effective management of internal CSR towards auditors.

Even though the current study significantly contributed to the existing body of knowledge, it has some limitations that could inspire unique future research. While theoretical support was provided at the stage of hypotheses development, the empirical evaluation relied on several latent variables that were not directly observable. Consequently, future studies will be able to combine the latent variable with second-order constructs and assess the total interactions and effects. The study model was evaluated based on data acquired from Jordanian auditors at local audit firms. There are many similarities between the Jordanian economic climate and other developing nations, and the study's findings may be generalisable in this context. Consideration should be given to the extent to which the study's findings can be generalised beyond Jordan's borders to developed countries. Future research can analyse the study model in developed countries and achieve results comparable to those generated by the current study. Besides, quantitative, self-reporting surveys and cross-sectional approaches are employed to collect data from a specific group of respondents at a specific period in Jordan. Hence, this may result in a common method bias. Although the questionnaires are based on solid theoretical literature and were distributed with care, using a purely quantitative method limits the potential to gain an in-depth understanding of the investigated topic, which is typically the case in qualitative research. This limitation must be acknowledged even if the study's objectives have been met. Therefore, future research could investigate the study model in-depth using different methodological approaches to triangulate this study's findings. Finally, Hofstede's cultural dimensions are used in the current study because they are widely accepted, frequently used in accounting and auditing research, and simple to use and handle. Some researchers have criticised these dimensions. Notwithstanding these objections, Hofstede's cultural dimensions continue to serve as the theoretical foundation for a sizable body of research that is published in reputable journals. Future research can expand on this study by incorporating additional cultural values or by identifying additional frameworks with various viewpoints of national culture.

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