



Explaining the Effectiveness Model of IFRS Adoption on Components of Professional Ethics through Job Attitudes: From the Perspective of Certified Public Accountants in the Iranian Association of Certified Public Accountants

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Abstract

The main objective is to explain the effectiveness of IFRS on the components of professional ethics through the job attitudes of certified public accountants. The present study is a causal-comparative application in terms of purpose. The statistical population of the study is all certified public accountants active in Iranian association of certified public accountants, of which 371 were selected as a simple random sample using the Cochran formula. In this study, commitment, enthusiasm, and job trust were considered as the job attitudes of certified public accountants. Also, five components of confidentiality, honesty, independence, competence, and professional conduct were used to measure professional ethics. A questionnaire was used to measure the research variables. The validity and reliability of the research questionnaires were approved. Finally, data analysis was performed using structural equations using AMOS software. Using confirmatory factor analysis, the convergent validity of each of the variables in the proposed model was approved. The results also showed that the implementation and acceptance of IFRS has a significant positive effect on the job attitudes of certified public accountants. Job commitment and enthusiasm have a significant effect on the components of professional ethics of certified public accountants. Job trust has a significant effect on the components of professional ethics of accountants (except competence). Finally, the results of the Sobel test showed that IFRS has a significant effect on the components of professional ethics through job attitudes (except professional conduct and professional competence).

Keywords: *International Reporting Standards, Job Commitment, Job Enthusiasm, Job Trust, Professional Ethics.*

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1. Introduction

Ethics has long been a cornerstone of organizational functioning, influencing the credibility of professions and shaping public trust in institutions. In the accounting and auditing professions, professional ethics serves as a fundamental safeguard for ensuring transparency, accountability, and reliability of financial reporting. A decline in ethical standards not only jeopardizes the reputation of accountants but also poses risks to the stability of markets and organizations [1]. Numerous studies emphasize that ethical behavior fosters organizational

vitality, reduces misconduct, and enhances the well-being of employees [2, 3]. Yet, despite this importance, the accounting profession worldwide has repeatedly faced crises stemming from failures to uphold independence, confidentiality, and honesty, exemplified by scandals such as Enron and WorldCom. This reality underscores the critical need for strengthening professional ethics through frameworks such as International Financial Reporting Standards (IFRS), which aim to harmonize reporting practices while reinforcing ethical behavior [4, 5].



The adoption of IFRS has become a global phenomenon, reshaping financial reporting systems across more than 150 countries. Its significance lies not only in technical harmonization but also in its potential to cultivate higher ethical standards among accountants and auditors [6, 7]. Research highlights that IFRS enhances comparability, transparency, and credibility of financial statements, which, in turn, builds trust among stakeholders and reduces information asymmetry [8, 9]. In settings such as Iran, where convergence with global standards remains ongoing, the challenge of aligning Islamic accounting principles with IFRS has received scholarly attention [10]. These transitions demand not only technical adjustments but also a reinforcement of professional ethics, as accountants must adhere to confidentiality, independence, and professional conduct in increasingly complex environments [11, 12].

The relationship between job attitudes and professional ethics has been a subject of considerable academic debate. Job attitudes—such as commitment, enthusiasm, and trust—act as mediating variables that shape ethical behaviors in practice [13]. Employees with strong organizational commitment tend to adhere more closely to ethical codes, as their attachment to organizational values encourages integrity and accountability [14]. Similarly, organizational trust promotes ethical climates where honesty and professional conduct are valued [15, 16]. Workplace happiness and vitality, moreover, are linked to reduced stress and greater ethical compliance, highlighting the interplay between psychological well-being and professional behavior [3, 17].

Studies in Iran have illustrated that ethical lapses often stem from weaknesses in organizational structures, leadership, and cultural values. For example, failures to observe confidentiality and professional independence reduce job satisfaction and erode organizational trust [2, 18]. In higher education and healthcare institutions, deficiencies in professional ethics have been associated with diminished work quality and weakened institutional credibility [12, 19]. The implications extend beyond individual organizations to broader societal outcomes, as trust in financial reporting is essential for economic growth, investment flows, and good governance [20]. Therefore, strengthening professional ethics through mechanisms such as IFRS adoption is not only an organizational necessity but also a public good [5].

The ethical dimensions of IFRS adoption are multifaceted. On the one hand, the standards require consistency, objectivity, and transparency in reporting, aligning closely with ethical principles of honesty and

independence [4]. On the other hand, IFRS introduces challenges related to interpretation, implementation costs, and cultural differences in ethical orientation [7]. For instance, in countries with deeply rooted local traditions of accounting, the transition to IFRS often encounters resistance, not only on technical grounds but also in relation to professional identity and ethical norms [10]. Yet, comparative studies demonstrate that IFRS adoption ultimately strengthens accountability and reduces opportunities for earnings management and unethical reporting [6, 9].

Professional ethics itself encompasses several dimensions, including confidentiality, honesty, independence, competence, and professional conduct [1]. Confidentiality safeguards organizational information and preserves client trust [12]. Honesty requires that accountants maintain fairness and transparency in their professional interactions [11]. Independence ensures that professionals remain free from conflicts of interest and biases [21]. Competence emphasizes the continuous acquisition of knowledge and skills to provide accurate and reliable services [14]. Professional conduct, finally, embodies the adherence to rules, regulations, and organizational norms [22]. Each of these dimensions can be directly or indirectly influenced by job attitudes shaped under IFRS frameworks. For instance, organizational trust fosters greater honesty and competence, while job satisfaction enhances confidentiality and conduct [23, 24].

In Iranian scholarship, extensive work has been devoted to understanding how ethics interacts with job satisfaction, organizational trust, and performance. Studies show that institutionalizing ethics enhances happiness and vitality among employees [24], while the absence of ethical systems leads to stress and dissatisfaction [23]. Similarly, research confirms that ethical leadership improves professional commitment and strengthens adherence to codes of conduct [13]. The mediating role of job attitudes is evident: commitment boosts confidentiality and honesty, trust enhances independence, and enthusiasm fosters professional conduct [17, 25]. These findings converge on the conclusion that professional ethics cannot be strengthened in isolation but requires parallel investment in the job attitudes and organizational environments in which accountants operate.

The literature also indicates that challenges in enforcing professional ethics are not unique to Iran. Global research highlights persistent issues in ensuring compliance with ethical principles, particularly in high-pressure environments where financial incentives may conflict with

ethical norms [5, 6]. For instance, studies in Oman and Indonesia reveal that while IFRS adoption has improved reporting transparency, cultural and institutional constraints continue to hinder full realization of ethical goals [8, 9]. These findings resonate with Iranian experiences, where partial implementation of IFRS has yet to translate into consistent ethical improvements [10].

Historical perspectives further illuminate the importance of ethics. Early Iranian studies emphasized the relationship between internal control systems, accounting information, and organizational ethics [26]. Others linked professional ethics to audit quality, suggesting that ethical lapses undermine not only organizational credibility but also broader economic stability [11]. More recent research has highlighted the mediating role of ethics in shaping happiness, job performance, and organizational trust [15, 16]. Collectively, this body of work affirms that ethics is not an abstract principle but a practical determinant of organizational performance and societal trust.

Moreover, the institutionalization of ethics within organizations has been associated with increased job satisfaction and reduced burnout [22]. For example, teachers and healthcare professionals in Iran reported lower stress and higher organizational vitality when ethical principles were embedded into their professional practices [3, 19]. Similarly, accountants who perceived higher ethical standards in their organizations reported stronger professional commitment and greater job satisfaction [2, 18]. These findings illustrate that ethics is inseparable from employee well-being and organizational success.

At the same time, the role of structural and cultural factors cannot be ignored. Research demonstrates that leadership styles, organizational structures, and institutional frameworks significantly influence ethical conduct [13, 20]. Structuralist approaches to IFRS emphasize the ethical goals embedded in the standards themselves, including accountability, transparency, and realism [27]. However, aligning these goals with local contexts requires careful attention to institutional trust, professional training, and enforcement mechanisms [19, 28]. Without such alignment, IFRS risks being implemented in form rather than substance, failing to achieve its ethical objectives.

In sum, the convergence of IFRS adoption and professional ethics highlights an important research frontier. While global evidence underscores the potential of IFRS to enhance transparency and accountability, local studies in Iran reveal gaps in translating these frameworks into ethical conduct among accountants [4-6]. Job attitudes emerge as

critical mediators, shaping whether accountants internalize ethical principles or merely comply superficially. The main objective is to explain the effectiveness of IFRS on the components of professional ethics through the job attitudes of certified public accountants.

2. Methodology

The present study is of a causal-comparative type in terms of its applied purpose. In terms of the method of data collection, it is a survey study and in terms of the time of data collection, it is cross-sectional. The main objective of this study is to investigate the effectiveness of IFRS implementation on improving the components of professional ethics through job attitudes such as trust, commitment and job enthusiasm. For this purpose, the Iranian association of certified public accountants was considered and 371 of them were selected using a simple random sample using the Cochran formula. In this study, commitment, enthusiasm and job confidence were considered as job attitudes of accountants. In addition, confidentiality, honesty, independence, professional competence and professional conduct were used to measure professional ethics. The main tool for collecting research data is a questionnaire that was used to evaluate variables from a researcher-made questionnaire with a 5-option Likert scale. A researcher-made questionnaire was used in which the effectiveness of IFRS was assessed by 5 questions, career attitudes [each] by 5 questions, and professional ethics components [each] by 3 questions] based on a 5-point Likert scale. 371 questionnaires were sent to accountants via email and messenger IDs, and 341 responses were received.

The face validity of the questionnaires was confirmed by the research experts and the reliability of the questionnaires was 0.82, which indicated the validity and reliability of the questionnaires. Finally, the responses obtained from them were analyzed in statistical software. Data analysis was performed in SPSS version 24 and AMOS statistical software. Data analysis was carried out in two parts: descriptive and inferential; in the descriptive part, the status of the research variables was examined using statistical tables, and in the inferential part, the Kolmogorov-Smirnov test was first used to examine the normality of the research variables in order to confirm the normality of the variables. The normality of the variables is a criterion for whether to use parametric tests or not. If the data are normal, parametric tests are used. Structural equations and confirmatory factor analysis are used to test the hypotheses.

The statistical population of the study is the active accountants in the Iranian Society of Certified Public Accountants in 2023, which is equal to 10769 (according to the IACPA website). Using the simple random sampling method, 371 are selected using the Cochran formula.

3. Findings and Results

About 35 percent of the respondents are women; and 65 percent of them are men. More than half of the respondents (55 percent) have a bachelor's degree in accounting, and about 42 percent of them have a master's degree in accounting. The highest frequency of the age group is related to the age group of 41-50 years (39 percent); and the lowest frequency of the age group is related to the age group of 51 years and above (13 percent).

Table 1. Frequency Distribution of Research Respondents

Demographic Characteristics	Category	Percentage of Frequency
Gender	Female	35 %
	Male	65 %
Academic Degree	B.A.	55 %
	M.A.	42 %
	PhD	3 %
Age Range	20-30 years	20 %
	31-40 years	18 %
	41-50 years	39 %
	50 and over	13 %

Table 2. Descriptive Statistics Related to the Variables of the Research Model

Content	Mean	Standard Deviation	Significance Level	Desirability with the Status Quo
The Effectiveness of IFRS	3.97 **	0.686	0.001	At the Desired Level
Job Commitment	4.40 **	0.708	0.001	At the Desired Level
Job Satisfaction	4.09 **	0.664	0.001	At the Desired Level
Job Confidence	3.68 **	0.746	0.001	At the Desired Level
Confidentiality	3.98 **	0.709	0.001	At the Desired Level
Honesty	3.86 **	0.782	0.001	At the Desired Level
Independence	3.71 **	0.800	0.001	At the Desired Level
Professional Competency	3.45 **	0.827	0.001	At the Desired Level
Professional Conduct	3.80 **	0.834	0.001	At the Desired Level

**: Significant at the one percent error level. This level of significance means that the mean of the research variables is significantly greater than 3 (theoretical mean: criterion of desirability). (P-Value <0.05).

The above table shows that the average score of IFRS effectiveness in companies has an average of 3.97 (greater than the 3 criteria of desirability). It is also observed that the significance level related to the Student's t-statistic is equal to 0.001 (P-Value <0.05). Therefore, it can be said that the average score of IFRS effectiveness in companies is significantly greater than the criterion of desirability, so it can be concluded that the effectiveness of IFRS in companies is at a desirable level. Also, the above result is true for the average score of job attitudes (P-Value <0.05),

and professional ethics components (P-Value <0.05). Therefore, it can be said that the level of job attitudes and compliance with professional ethics components from the perspective of official accountants are at a desirable level.

Next, the model is validated using structural equations (structural and measurement models) and adequacy indices. Researchers deal with two models when working with structural equations. Measurement model, structural model. Based on the measurement models of the studied categories,

the average variance extracted for examining convergent validity is presented in Table 3:

Table 3. Average variance extracted (AVE) - composite reliability (CR) of the effectiveness of IFRS on the components of accountants' professional ethics through job attitudes

Category	AVE	CR	Result
IFRS	0.628	0.81	Convergent validity
Job Commitment	0.487	0.78	Convergent validity
Job Satisfaction	0.636	0.83	Convergent validity
Job Confidence	0.520	0.83	Convergent validity
Confidentiality	0.69	0.78	Convergent validity
Honesty	0.63	0.82	Convergent validity
Independence	0.73	0.85	Convergent validity
Professional Competency	0.63	0.88	Convergent validity
Professional Conduct	0.71	0.81	Convergent validity

Given that all AVE values are greater than 0.4, it can be said that all variables in the research model have convergent validity.

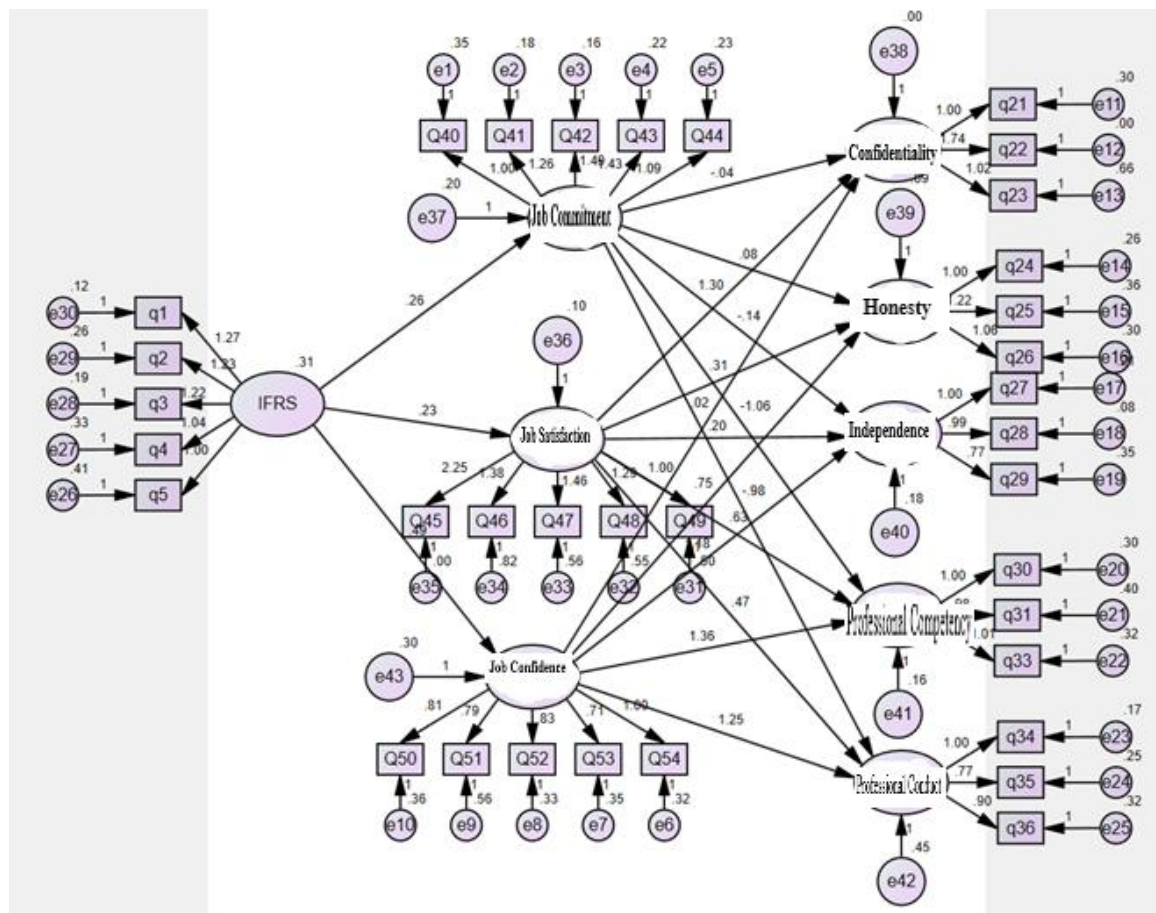


Figure 1. IFRS effectiveness model on accountants' professional ethics components through job attitudes [second-order factor analysis] (in the case of unstandardized coefficients)

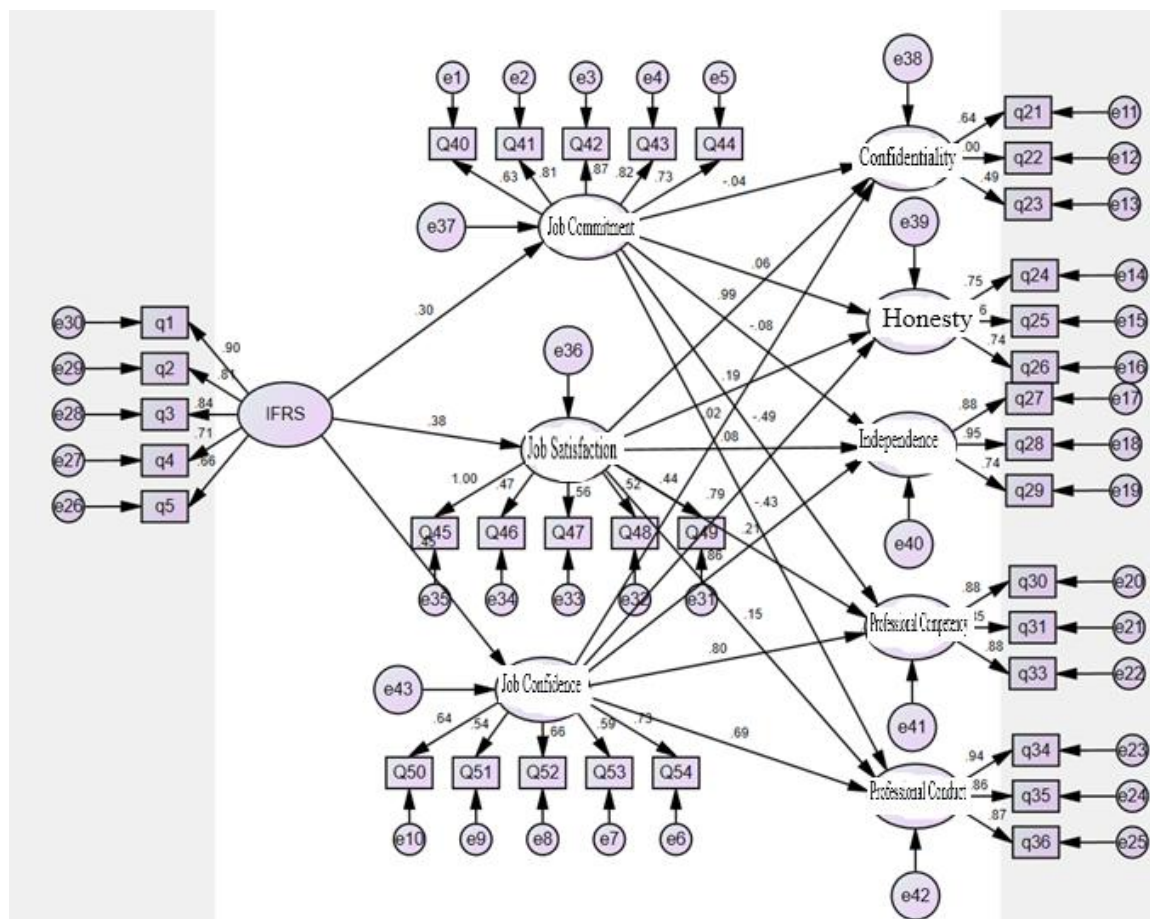


Figure 2. IFRS effectiveness model on accountants' professional ethics components through job attitudes [second-order factor analysis] (in the case of standard coefficients)

Chi-square test statistic=1324, degrees of freedom=542, P-Value=000

From Figure (1) and Figure (2), it can be seen that all the constructs and variables in the drawn model have sufficient factor loading and convergent validity. After confirmatory factor analysis and beyond the start of the structural model,

the fit indices of the measurement model were evaluated. As a result, the next step is to fit the model (pattern). According to the following table, we have:

Table 4. Value of Goodness-of-Fit Indices of the Model

Index	Symbol	Allowed Amount	The Value Obtained	Result
Absolute Indicators	Ratio X^2/df	Smaller than 3	2.44	Not Confirmed
	RMSEA	Smaller than 0.08	0.03	Confirmed
	GFI	Greater than 0.8	0.89	Confirmed
	AGFI	Greater than 0.8	0.91	Confirmed
Relative Indicators	NFI	Greater than 0.9	0.93	Confirmed
	NNFI	Greater than 0.9	0.95	Confirmed
	IFI	Greater than 0.9	0.19	Confirmed
	CFI	Greater than 0.9	0.92	Confirmed
Adjusted Indicators	PGFI	Greater than 0.5	0.73	Confirmed
	PNFI	Greater than 0.5	0.69	Confirmed

According to the values obtained for the goodness of fit indices, it is observed that our measurement model has

achieved an acceptable quorum fit in most cases. The nature of the statistical population is one of the most important

reasons for the suitability of some of the model adequacy indices. In Table (5), the standardized coefficients and the significance of the relationships (paths) between the

variables are presented using the structural model of the research.

Table 5. Path coefficients in the IFRS effectiveness model on the components of accountants' professional ethics through job attitudes

Path	Standard Error	T-Statistics (C.R)	Beta Coefficient	Result
IFRS --> Job Commitment	0.043	6.28	0.30	Significant
IFRS --> Job satisfaction	0.078	11.58	0.38	Significant
IFRS --> Job Confidence	0.052	16.21	0.45	Significant
Commitment -->Confidentiality	0.067	5.91	0.19	Significant
Commitment --> Honesty	0.032	7.65	0.46	Significant
Commitment --> Independence	0.056	7.79	0.32	Significant
Commitment --> Professional Competence	0.089	5.87	0.21	Significant
Commitment --> Professional Conduct	0.096	5.27	0.14	Significant
Satisfaction --> Confidentiality	0.076	4.84	0.75	Significant
Satisfaction --> Honesty	0.054	9.76	0.42	Significant
Satisfaction --> Independence	0.087	7.67	0.28	Significant
Satisfaction --> Professional Competence	0.045	2.32	0.21	Significant
Satisfaction --> Professional Conduct	0.034	2.87	0.18	Significant
Confidence --> Confidentiality	0.054	10.54	0.75	Significant
Confidence --> Honesty	0.076	7.98	0.69	Significant
Confidence --> Independence	0.048	9.59	0.39	Significant
Confidence --> Professional Competence	0.285	1.67	1.37	Not Significant
Confidence --> Professional Conduct	0.098	3.87	0.81	Significant

From the above table, it can be seen that IFRS and its implementation have a significant effect on three job attitudes of accountants (commitment, enthusiasm and job trust) ($T > 1.96$). Also, the estimated standard coefficients related to the corresponding path of each of them are equal to 0.89, 0.82 and 0.79 respectively. Therefore, it can be said that the correct and better implementation of IFRS will lead to a significant increase in commitment, enthusiasm and trust in the workplace of accountants. It can also be seen that the intensity of the relationship between IFRS and job commitment is greater than other job attitudes, so it means that the implementation of IFRS has a greater effect on the job commitment of accountants.

Based on the above table, regarding the impact of accountants' job commitment on the components of their professional ethics, it can be said that increasing commitment in the accountants' workplace leads to a significant improvement in confidentiality ($T=5.19$, $r=0.19$) and honesty ($T=7.65$, $r=0.46$) and increased independence ($T=7.79$, $r=0.32$), improved professional competence ($T=5.87$, $r=0.21$) and professional conduct ($T=5.27$, $r=0.14$) among them. In general, it should be expected that greater satisfaction in the accounting profession leads to greater compliance with the level of confidentiality and protection

of confidential information (reporting in financial statements) by accounting. It can also be said that by improving commitment in the workplace, the honesty and professional conduct of accountants can be improved and increased.

Based on the above table, regarding the impact of accountants' job vitality on the components of their professional ethics, it can be said that increasing spirituality in the accountants' workplace leads to a significant improvement in confidentiality ($T=4.48$, $r=0.75$), improved honesty ($T=9.76$, $r=0.42$), increased independence ($T=7.67$, $r=0.28$), improved professional competence ($T=2.32$, $r=0.21$), and professional conduct ($T=2.87$, $r=0.18$) among them. In general, it should be expected that vitality in the accountants' workplace leads to greater observance of the level of confidentiality and protection of confidential information (reporting in financial statements) by accounting. It can also be said that by promoting professional vitality in the accountants' workplace, the honesty and professional conduct of accountants can be improved and increased.

According to the above table, job trust among accountants significantly improves confidentiality ($T=10.54$, $r=0.75$), honesty ($T=7.98$, $r=0.69$), and independence ($T=9.59$,

$r=0.39$), and improves professional conduct ($T=3.87$, $r=0.81$). However, there is no significant change in their professional competence ($T=1.67$, $r=1.37$). The research hypotheses were examined using the Sobel test.

$$t = \frac{a*b}{\sqrt{(b^2+s_a^2)+(a^2+s_b^2)}} \quad 2$$

Where

A: Path coefficient between independent and mediator variables

B: Path coefficient between mediator and dependent variables

s_a^2 : Standard error of independent and mediator variables

s_b^2 : Standard error of mediator and dependent variables

Table 6. Sobel Test to Examine Hypotheses and Mediator Roles

Path	Sobel Statistics (C.R)	Beta Coefficient	Results of Hypotheses
IFRS --> Professional Commitment-->Independence	4.86	0.28	Confirmed H 1-1
IFRS --> Professional Commitment-->Confidentiality	6.13	0.16	Confirmed H1-2
IFRS --> Professional Commitment-->Integrity	11.80	0.40	Confirmed H 1-3
IFRS --> Professional Commitment-->Professional Competence	2.34	0.18	Confirmed H 1-4
IFRS --> Professional Commitment-->Professional Behavior	1.45	0.12	Disconfirmed H 1-5
IFRS --> Professional Vigor-->Independence	3.07	0.22	Confirmed H 2-1
IFRS --> Professional Vigor-->Confidentiality	7.19	0.61	Confirmed H 2-2
IFRS --> Professional Vigor-->Integrity	6.25	0.32	Confirmed H 2-3
IFRS --> Professional Vigor-->Professional Conduct	4.26	0.17	Confirmed H 2-4
IFRS --> Professional Confidence-->Independence	1.44	0.11	Disconfirmed H 2-5
IFRS --> Professional Confidence-->Confidentiality	7.16	0.30	Confirmed H 3-1
IFRS --> Professional Confidence-->Integrity	1.25	0.59	Confirmed H 3-2
IFRS --> Professional Confidence-->Professional Conduct	7.79	0.54	Confirmed H 3-3
IFRS --> Professional Commitment-->Independence	1.29	0.29	Disconfirmed H 3-4
IFRS --> Professional Commitment-->Confidentiality	7.26	0.63	Confirmed H 3-5

From the above table, it can be seen that the Sobel statistic value corresponding to the IFRS-career commitment-independence path is 4.86, which is outside the critical area (1.96 and -1.96), so it can be concluded that the coefficients of this path are significant. Therefore, it can be concluded that IFRS has a significant effect on accountants' independence through career commitment (confirmation of Hypothesis 1-1). Also, its effectiveness is 0.28. Also, the Sobel statistic value for the IFRS paths to confidentiality, honesty, and professional competence through career commitment is 6.13, 11.80, and 2.34, respectively, which is outside the critical area (1.96 and -1.96), so it can be concluded that the coefficients of these paths are significant. Therefore, it can be statistically concluded that IFRS has a significant effect on accountants' confidentiality, honesty, and professional competence through their job commitment (confirmation of hypotheses 1-2, 1-3, 1-4). However, the Sobel statistic value for the path from IFRS to professional conduct through job commitment is 1.45, which is outside the critical area (1.96 and -1.96), so it can be concluded that the coefficients of this path are not significant. This means that IFRS does not have a significant effect on professional

conduct through accountants' job commitment. Similarly, the values obtained for the effectiveness of IFRS on the components of professional ethics through the path of accountants' job satisfaction are outside the critical area (1.96 and -1.96). Therefore, it can be concluded that IFRS has a significant effect on the components of professional ethics (except professional behavior). Finally, according to the Sobel statistic values, IFRs do not have a significant effect on accountants' professional competence through their professional confidence ($T=1.29<1.96$), but IFRs have a significant effect on other components of professional ethics through accountants' professional confidence.

4. Discussion and Conclusion

The results of this study provide important evidence on the role of International Financial Reporting Standards (IFRS) adoption in shaping the professional ethics of accountants through the mediating influence of job attitudes. Findings revealed that IFRS has a significant positive impact on job commitment, enthusiasm, and trust, each of which in turn contributes to the enhancement of ethical components such as confidentiality, honesty, independence, professional

competence, and professional conduct. These results align with the growing body of literature which underscores that the ethical behavior of accountants cannot be understood in isolation from their workplace attitudes and broader institutional frameworks [1, 13, 24].

The first major finding confirmed that IFRS adoption significantly improves job commitment among accountants. This result is consistent with the argument that global accounting standards impose a normative obligation, compelling professionals to adhere more closely to organizational values and responsibilities [4]. Studies have shown that organizational commitment is associated with greater honesty, improved independence, and stronger professional competence [14, 29]. The results of this study support those findings, as increased commitment under IFRS led to enhanced confidentiality, honesty, and independence. This reflects earlier Iranian research demonstrating that leadership style and organizational structures directly influence professional commitment and ethical behaviors among accountants [13]. Moreover, research confirms that adherence to ethical principles strengthens professional loyalty and accountability, reinforcing the idea that IFRS implementation acts as a structural mechanism for embedding these values [20, 27].

The second finding established the positive influence of IFRS on job enthusiasm (vitality and satisfaction), which in turn significantly affected ethical dimensions. This aligns with previous studies linking workplace happiness and vitality to higher levels of ethical compliance [3, 17]. As the results indicate, enthusiasm reduced workplace fatigue and improved adherence to confidentiality and honesty. These outcomes echo earlier findings that organizational vitality reduces job stress and supports professional conduct [23]. Similarly, institutionalizing ethics has been shown to enhance employee happiness and motivation [24], which reinforces the evidence that IFRS-driven enthusiasm can strengthen the ethical climate. Beyond Iran, international studies suggest that IFRS adoption improves reporting comparability and reduces workload inconsistencies, creating conditions for greater workplace satisfaction [5, 6]. Therefore, IFRS indirectly fosters an ethical environment by enhancing emotional well-being at work, which is vital for maintaining professional integrity.

The third major result concerned the role of job trust. The findings revealed that IFRS significantly increased job trust, which positively influenced confidentiality, honesty, independence, and professional conduct, though not professional competence. This partial mediation underscores

that while trust fosters ethical behaviors by reducing fraud and enhancing transparency [11, 12], it may not directly translate into competence, which depends more on continuous professional development and training [14, 18]. Nevertheless, the strong effects of trust on other ethical dimensions align with research showing that organizational trust is a cornerstone of ethical climates [15, 16]. Trust facilitates openness, reduces secrecy, and strengthens collaboration, which ultimately leads to higher ethical compliance. Internationally, IFRS adoption has been linked to improved transparency and greater investor confidence [8, 9], findings that are mirrored in the present study's demonstration of how trust translates into ethical conduct.

Beyond individual job attitudes, this study's results confirmed the broader hypothesis that IFRS adoption positively influences all components of professional ethics. Confidentiality improved significantly through pathways of commitment, enthusiasm, and trust. This supports earlier evidence that ethical systems reduce risks of information leakage and misuse [12]. Honesty also improved, consistent with research demonstrating that ethical frameworks and reporting standards reduce tendencies toward manipulation and earnings management [4, 5]. Independence, as one of the most critical dimensions of ethics, was also strengthened, supporting earlier findings that organizational ethics mediates the effectiveness of internal controls and financial reporting [26]. Professional competence was improved through commitment and enthusiasm, resonating with studies showing that ethical environments encourage continuous learning and professional development [14, 20]. Finally, professional conduct benefited from enthusiasm and trust, although the impact of commitment was less significant. This mixed result reflects earlier findings that professional behavior is influenced not only by organizational commitment but also by broader workplace culture and vitality [21, 22].

An important contribution of this study lies in demonstrating the mediating role of job attitudes in linking IFRS adoption to ethical outcomes. While global studies emphasize the direct benefits of IFRS on transparency and quality [6, 7], fewer have highlighted how attitudes such as commitment, enthusiasm, and trust operate as psychological mechanisms shaping ethical conduct. This study extends the literature by showing that ethical improvement is not an automatic outcome of IFRS adoption but requires supportive organizational environments and positive job attitudes. Iranian studies similarly highlight that without strong job commitment and organizational trust, ethical guidelines may

remain superficial [2, 18]. Thus, this research bridges global insights on IFRS with local evidence of job attitudes, offering a more nuanced understanding of how ethical standards are internalized.

The findings also carry implications for addressing persistent ethical challenges. Previous Iranian research indicates that breaches of independence, lack of confidentiality, and inadequate professional competence continue to weaken the credibility of accountants [1, 19]. The results of this study suggest that IFRS adoption, coupled with efforts to improve job attitudes, can mitigate these problems. Internationally, similar benefits have been observed: IFRS adoption in Oman and Indonesia enhanced transparency and reduced ethical deviations [8, 9]. In both contexts, aligning global standards with local professional ethics frameworks appears critical. This study confirms that fostering job commitment, enthusiasm, and trust is essential to ensure that IFRS contributes not just to technical compliance but also to genuine ethical practice.

This study, while comprehensive, is not without limitations. First, its focus on certified public accountants within the Iranian Association restricts the generalizability of findings to other professional communities, such as auditors in private firms, government entities, or multinational organizations. Second, the study considered only three job attitudes—commitment, enthusiasm, and trust—while other psychological and organizational variables such as job autonomy, leadership style, and cultural values were not included. Third, the reliance on self-reported questionnaires may introduce biases related to social desirability, as respondents might overstate their ethical behaviors or positive attitudes. Finally, the cross-sectional design limits the ability to capture long-term effects of IFRS adoption on professional ethics, as attitudes and behaviors may evolve over time with greater exposure to international standards.

Future studies should expand the scope of analysis to include broader professional contexts, such as auditors in multinational corporations, financial analysts, or regulators, to examine whether similar patterns hold. Comparative studies across different countries would also provide valuable insights into how cultural and institutional differences moderate the relationship between IFRS adoption, job attitudes, and ethics. Moreover, future research could incorporate additional mediating or moderating variables, such as organizational culture, leadership styles, or psychological resilience, to develop a more holistic model. Longitudinal designs are recommended to capture

dynamic changes in professional ethics as IFRS implementation matures over time. Finally, the use of mixed methods, combining quantitative surveys with qualitative interviews, could provide richer insights into the mechanisms underlying ethical behavior.

From a practical perspective, policymakers and professional associations should integrate ethics training with IFRS adoption programs to ensure that accountants internalize not only the technical but also the ethical dimensions of these standards. Organizations should cultivate environments that enhance commitment, enthusiasm, and trust among accountants, recognizing these attitudes as key enablers of ethical practice. Managers should establish monitoring and support systems that reinforce confidentiality, honesty, independence, competence, and professional conduct. Professional bodies and universities should also align curricula to emphasize the ethical implications of IFRS alongside technical instruction. By combining regulatory enforcement with organizational and educational initiatives, stakeholders can create a comprehensive framework that promotes sustainable ethical behavior in the accounting profession.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

All procedures performed in this study were under the ethical standards.

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