

Understanding the Identity of Internal Auditors Using Grounded Data Theory and Iceberg Theory of Organizational Culture

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Abstract

Internal auditing, as a key activity in organizations, plays an important role in ensuring transparency and accountability. Given the rapid changes in the business environment, the need for internal auditors with high competencies is felt more than ever. This article examines the identity of internal auditors using role theory and the iceberg model. Role theory examines social and professional expectations of internal auditors, and the iceberg model shows that many characteristics related to this profession lie below the visible surface. Professional competencies include analytical skills, effective communication, and in-depth knowledge of laws and regulations that can affect audit quality. The identity of internal auditors is considered one of the key factors in improving the transparency and efficiency of organizations. Internal auditors are not only responsible for assessing and monitoring financial and operational processes, but also play an important role in risk management and ensuring compliance with laws and regulations. However, their true identity goes beyond formal and specific duties and includes both overt and covert aspects that are essential to understand for the effective exploitation of internal auditors' capabilities. Ultimately, understanding the identity of internal auditors and the factors affecting it can lead to improved performance and increased value added for organizations.

.In this study, a mixed method (qualitative-quantitative) was used based on the nature of data collection. Similarly, in the qualitative section, using the grounded theory approach with the help of theoretical and purposeful sampling method, 34 experts and experts in the field of internal auditing were interviewed as key informants of the research, and finally the collected data was analyzed in the form of 90 subcategories and 8 abstract categories. After identifying the factors affecting the identity of internal auditors, these hypotheses were examined in the quantitative section using the structural equation method and using SmartPLS software.

Keywords: Professional identity, organizational identity, internal auditor, iceberg theory and organizational culture

Introduction

The evolution of the Iranian economic environment, especially in recent years, has led to greater attention being paid to corporate governance as a supervisory mechanism, one of whose pillars is the audit committee and its subsidiary, the internal audit unit, which plays a decisive role in financial reporting and the credibility of financial

statements. Internal audit is expected to play a value-adding role and help improve organizational processes by providing a wide range of services (Miherat and Mola, 2010).

Internal auditing is essential for maintaining operational efficiency, financial reliability, and asset protection. Since the corporate or organization governance system is a mechanism that is responsible for guiding and controlling the organization towards its goals or its main goal, which is to create value for its shareholders, it is considered a part of the internal control system. If the internal auditor is to work in the true sense, that is, with experienced auditors, it must also be the inner and heartfelt desire of the company's senior management and have their direct and indirect support. Individuals usually have multiple identities in an organizational context. Past research has shown that client identity and professional identity are important but separate identities in the audit environment that have different effects on the auditor's judgment. Professional identity is defined as an individual's understanding of the profession based on attitudes, beliefs, emotions, values, motivations, and experiences (Slee and Smith, 2011). Professional identity aligns the norms, goals, and values of auditors with their professional commitments (Warren and Alzola, 2009). Professional identity is a type of social identity and is the sense of identity of individuals with a profession (e.g., law, medicine) and the degree to which individuals define themselves as members of the profession. Professional identity is the alignment of individuals' roles, responsibilities, values, and ethical standards to conform to the practices accepted by their particular profession (Goltz, 2014). Organizational identity is a process that brings together the goals of the organization and the goals of employees. These two concepts can influence the judgment and decision-making of individuals working in the profession. Organizational identity is a strategic tool for achieving the goals and visions of the organization. This makes the perspective of the organization's employees closer to the goals and values of the organization and employees gain emotional commitment to the organization. In a profession, a sense of identity is an important issue for people working in that profession. Auditors who are deeply involved in their profession consider the auditing profession to be an important part of their personal identity. In other words, the dependence on the auditing profession is high among auditors. This issue plays an important role in the professional judgment and decision-making of auditors.

A historical and background review of the internal auditing profession in Iran, as well as a review of the current situation of those working in this profession, shows that one of the most fundamental challenges facing internal auditors has always been that these individuals generally do not have the appropriate social and organizational status in society and with various stakeholders, and their duties have not been clearly and correctly defined. In other words, the identity of internal auditors has not been given the attention it should have. Given that internal auditing, at the beginning of its emergence as a management arm, was engaged in supervising those organizational areas that were of great importance to the company's management, attention to their identity has always been in the spotlight. Because paying attention to the identity of internal auditors compensated for the lack of direct management supervision over those areas that were no longer possible due to the increase in the size of the organization (Taqavi, 2018). "Internal auditing, as an independent and objective activity, evaluates and improves the management processes and internal controls of organizations (Institute of Internal Auditors, 2013). Given the rapid changes in the business environment, the need for internal auditors with high competencies and professional maturity is felt more than ever before. Role theory, which examines social and professional expectations of individuals, can help to better understand the identity of internal auditors (Biddle, 1986).

Theoretical foundations

Internal auditing has an important and vital role in the governance and operations of the organization. When this unit operates effectively and serves the operations and management of the organization, it can be a great help to the organization in achieving its goals. In fact, internal auditing is one of the links in the value chain in modern organizations that, within the framework of the corporate governance system, plays an important role in the sustainable development of the company (Sassani and Sharifi-Rad, (2012). In the complex and changing world of business, the role of internal auditors is As a key factor in ensuring transparency, accountability and efficiency of organizations, it has been given great attention. However, understanding the identity of internal auditors and how they play their role in organizations has not yet been fully explored. Role theory and the iceberg model can be proposed as a useful framework for analyzing and examining this issue. In this regard, the competencies and professional maturity of internal auditors are also of particular importance, because these factors can have a great impact on their performance and effectiveness. Humans are considered the most valuable natural resources. The importance of human resources is quite evident in countries that have not benefited from sufficient mineral

resources and land. In a number of advanced countries in the world today, such as Japan, Switzerland, and the Netherlands, which lack sufficient land, fuels, and minerals, they have come to the conclusion and understood that the only natural resources available for the development and growth of their countries are humans and their training skills, mindsets, and motivations, and human capital in these factors improves the quality of management and human resources, (x OKI: 2009, 49).

It is necessary to mention that currently Iran is in a good position in terms of specialized human resources, it is necessary that the officials and custodians of human resources plan in such a way that in order to utilize and optimally manage this large human capital, they seriously provide the necessary and appropriate platforms for changing the skills, attitudes, knowledge, roles and capabilities of human resources. Pour Karimi et al. (2017)

The internal audit unit is expected to add value to the organization by providing a wide range of services, including assurance and operational auditing, as well as consulting management on a variety of related issues. Therefore, internal audit must be effective in order to achieve its main goal, which is to create value for the organization (Akhroji Joghani et al., 2018).

The importance of the internal audit unit is so great that according to the Institute of Internal Auditors' corporate governance model, an effective internal audit unit has been named as one of the four cornerstones of corporate governance along with the audit committee, executive management, and independent auditors (Smith 2005).

Every job and profession has a specific professional identity. It is not possible to imagine a job and profession without a professional identity. However, it is possible that individuals in any job are unable to integrate and integrate themselves with their professional values and commitments and therefore cannot approach the essence of their identity (Nystrom, 2009).

Genealogy of the concept of identity

Identity is formed based on social and cultural factors and how others perceive and acknowledge the characteristics of the individual. The etymology of the word "identity" from the Latin noun "identitas" emphasizes the individual's mental image of himself and "his identity with others." This inner harmony reinforces the role of this inner harmony, acting as a behavioral compass and enabling individuals to orient themselves towards the future and set long-term goals (Schmack, 2013). The issue of identity or the attempt to answer the question "Who am I?" is not a new issue and has occupied the human mind for a long time. "Know thyself"; The concept of "identity" is also seen in this famous teaching of the Oracle of Delphi (Doran and Mohseni, (2003, p. 85)

In other words, it can be stated that the issue of "identity" has a long history in human history. Ever since man felt that he had to answer the question of "who" and "what" he is in relation to nature and the social environment, a category called "identity" was formed. In other words, since man began to know himself, the issue of identity was raised for him. Man has always sought to discover his identity and has inquired about his position and place in this world. Therefore, he has always dealt with the issue of identity in his individual and social life, and this issue has been considered one of the vital concerns of man throughout history, to the extent that the root of many conflicts and struggles throughout history can be attributed to the debate over the "revelation of identity" or "expression of existence" (Rahbari, 2, Mahdi, 2003)

The concept of identity, As it is discussed in scientific and academic literature today, its origin and primary position is psychological. Although its history of use in theoretical knowledge, especially philosophy, is older, the psychological application of this concept has become more widespread (Mirmohammadi, 2004, p. 29). Psychologists such as Erikson and Freud have been mentioned as pioneers and researchers of this concept. Erikson presented the first definition of identity in psychology in 1968. According to Erikson's definition, identity is the process of integrating individual changes and social needs for the future. Erikson considers identity formation to include the emergence of a sense of identity and uniqueness (connection) of personality that the individual feels and that others recognize. (Adib Rad, 1833, p. 184) "Psychologists and personality theorists often consider identity to be primarily an individual and personal matter and believe that the two main aspects and meanings of identity are focused on the personality characteristics and feelings of the individual. It should be noted that most of these theorists consider social identity They have not denied this, but they consider these two types of identity separately and independently of each other. In any case, from this perspective, identity consists of a sense of personal distinction, a sense of personal continuity, and a sense of personal independence (Jacobson, 1998, p. 9).

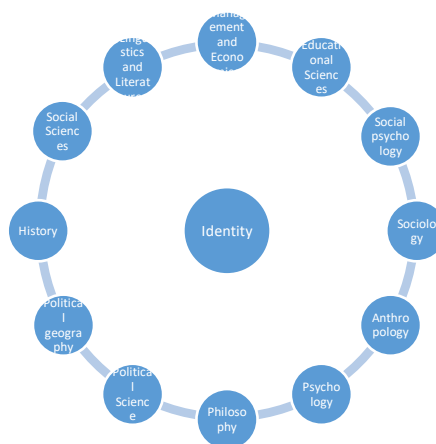
Golmohammadi, in his book “Globalization, Culture, and Identity,” points out the difference between the two psychological and sociological approaches to the category of identity, saying:

In contrast to the views of psychologists, social psychologists and sociologists want to emphasize the fact that the sense of individual identity is formed through the dialectic between the individual and society. Although they accept that identity is usually expressed in the attitudes and feelings of individuals, the structure and basis for its creation is collective life. Social identity, manifested in the personality, has no meaning apart from the social world of other individuals. Individuals are unique and variable, but personality is completely socially constructed through various stages of the socialization and assimilation process (Golmohammadi, 2002, pp. 222-223)

Over time, this concept gradually entered other areas of the humanities, and its application in various branches of the humanities has gradually increased, and its dimensions, components, and overall semantics have become diverse. However, the impact of its psychological definition is still evident in the identity literature. (Mirmohammadi, 2004, p. 89)

Identity, in terms of terminology, is a set of basic social, cultural, psychological, philosophical, biological, and historical characteristics and characteristics that clearly and authentically indicate the nature or essence of a group, in the sense of the unity or similarity of its members to each other, and distinguish it from other groups and individuals belonging to them in a specific time and place, in a specific, acceptable, and conscious way (Altaei, 2004, (p. 138)

Figure (1) Schematic diagram of the disciplines interested in the topic of identity (Doran, 2007, p. 27)



In philosophy, identity means who a person is as a species. A person always seeks traits and characteristics that distinguish him from other phenomena in the world. Every phenomenon tends towards its original essence or essence and is directed towards its own principle. This principle is the old and everything that arises from it is new; to the extent that he even measures and evaluates himself in comparison with the old and the principle (Mujtahzadeh, 1379, p. 8)

In psychology, identity and the sense of identity are considered one of the characteristics of an individual's personality. The sense of identity is the feeling that a person has towards the continuity of his mental life and the unity and unity that he always feels in his mental states in the face of changing external circumstances and circumstances; Therefore, from a psychological perspective, human identity has a kind of stability (Javadi Yeganeh and Azizi, 1958, p. 137).

In sociology, the word identity means who one is and the sense of need to identify oneself that stimulates a series of cultural and historical elements in an individual or a human group. Any type of social affiliation is a manifestation of some of the characteristics of a human being. These characteristics facilitate human knowledge and cognition (Mojtehzadeh, 1990, p. 147).

Researchers and experts in various fields have tried in recent years to provide an appropriate definition of identity, each from their own perspective. What follows are some of these definitions.

Emmanuel Castells defines identity as the process of constructing meaning based on a cultural feature or set of cultural features that are superior to other sources (Castells, 1958, p. 22).

From this perspective, identity is a concept that connects the inner or personal world with the collective space of cultural forms and from David Howland's view is that identities are key meanings that shape people's minds and that people become sensitive to events and developments in their environment. People tell others who they are and then try to behave in a way that is expected of who they imagine they are (Leadership, 1954, p. 17). Giddens seeks subjective reality in self-consciousness and objective reality in social action. Accordingly, identity is considered as the awareness of the individual, group and society as oneself that is gradually formed in social actions (Giddens, 1994, p. 31). Luckman and Berger pay attention to identity from a different perspective. They consider identity to include all the roles and tendencies of the individual that he has internalized during the socialization process; therefore, identity is formed, remains, changes or even re-formed during the socialization process. With this approach, identity can be considered as the result of the dialectic of subjective reality and objective reality that reacts to certain social structures and causes the maintenance, change or re-formation of social structures (Luckman and Berger, 1999, p. 239).

Jenkins, in his book "Social Identity", defined identity as follows: "This term refers to the ways in which individuals and communities are distinguished from other individuals and communities in their social relations, and the systematic establishment and differentiation of relationships of similarity and difference between individuals, between communities and between individuals and communities. "Social identity is our understanding of who we are and who others are, and, on the other hand, what others perceive of themselves and other people, including ourselves. One of the first things we do when we observe a stranger is to place him or her at a point on our cognitive map" (Jenkins, 2002, pp. 3-7). Self-identity consists of two main characteristics: personal and developmental characteristics, and the social and cultural factors and roles that influence an individual's identity. In Erikson's theory, he describes eight distinct stages throughout the lifespan, each characterized by a conflict between an individual's inner, personal world and an external, social world (Borke, 2020). The term identity was first used by Erikson (1969). He believed that identity is a feeling that an individual, in early adolescence, considers himself separate and distinct from his colleagues, considers himself stable and integrated, and considers himself similar to his colleagues' perception of himself (Ashna et al., 2010).

Identity and Organization

The increasing theoretical and research attention to the concept of identity and identity within and across organizational contexts can be attributed in part to the richness and depth of the core concept of "identity". In the organizational domain, this encompasses multiple levels of analysis (Brown, 2001)

which include:

- 1- Individual (related to individuals' personal sense of self in the organization),
- 2- Group (related to the shared identity of teams and departments within an organization),
- 3- Organizational (related to the identity of the organization as a whole), and
- 4- Cultural (related to identity commonalities among organizations and in society as a whole).

The meaning and concept of identity depends on the research context. For example, in research conducted on marketing In the above literature, "identity" is related to the way in which organizations or companies present their position and services to the public through media advertising (van Rillo Balmer, 1997), while in the social psychological research literature it is related to questions about providing solutions to collective self-esteem, so identity can be enhanced by a positive, distinctive and stable in-group definition (Tajfel & Turner, 1979; see also Dutton, Dukish & Harcopel, 1994). Ultimately, it can be concluded that this rapid absorption (definition of identity according to the research context), the concepts of social, organizational and corporate identity are understood and applied in very different ways according to the type of subject, in completely different research questions.

Indeed, these differences in emphasis can be seen in the initial definitions of these constructs (i.e., those (which are more common in specific research texts) are presented in Table 1.

Table 1. Definitions of social, organizational, and corporate identity structures

Images of (1) primary and (2) secondary definitions	Secondary definition	Basic definition	Construction
(1) I am proud to be part of Group X (2) As managers, we do A well and B badly	The shared meaning that a group is perceived to have that arises from the awareness of its members (and others) who belong to it.	Individuals' knowledge that they belong to certain groups, along with the emotional and value significance of membership in that group.	Social Identity
(1) Department X is good at C but bad at D (2) I am proud to be in Department X	Individuals' knowledge of their belonging to specific organizational groups, along with the emotional and value significance of membership in that group.	The shared meaning that an organizational entity is perceived to have, which arises from the awareness of its members (and others) of their belonging to that organization..	Organizational Identity
1) Bank X is good at E (2) Bank X is good at E but bad at F	The shared meaning that a corporate entity is understood to have is due to the awareness of its members (and others) of their belonging to it.	The distinctive public image that a corporate entity communicates that structures people's interactions with it.	Corporate Identity

It is clear here that social identity (after Tajfel, 1972, p. 31) tends to be seen as an internalized knowledge structure, organizational identity tends to be seen as a system of shared meaning, while corporate identity tends to be seen as a projected image. However, it is clear that secondary (i.e., less common) definitions reflect sensibilities consistent with the primary focus of research in other fields. Thus, for example, while the basis and form of shared meaning is a major concern in the organizational identity literature (e.g., Gioia, Schultz, & Corelli, 2002), it is also discernible in work on social and organizational identity.

Professional identity

Despite the increasing focus on the issue of identity, a brief review of the history of the term reveals a variety of meanings for professional identity and the lack of an accepted definition. Some authors define professional identity as the way in which a teacher feels important and attractive, and this feeling must be in proportion to the other roles he or she assumes in life. On the other hand, some believe that professional identity is described as a set of organizational expectations about one's professional role, Chung et al. (2011)

This shows that professional identity is a continuous process and reinterpretation of professional experiences (Chung et al.) and contextual factors. Recently, there have been suggestions that this concept includes a combination of competing interactions between personal, contextual and professional factors, and sometimes one of these dimensions can dominate at a particular time. Brain Witt (2010)

Professional identity is a concept that has attracted a lot of attention in the scientific literature, but its meaning is often considered ambiguous. This ambiguity may be due to the concept of identity that has originated from different sciences and perspectives.

Gabriel, in explaining the concept of professional identity, pointed out that professional identity results in individual and organizational identity.

The study and investigation of professional identity, how factors influencing the process of identity formation are formed, has occupied the minds of thinkers (Farahiro Gabriel, 2014) (in the words of Clark et al., 2013). Identity is not a fixed entity but is complex and personal and shaped by contextual factors.

From a cultural and social perspective, Tan et al. (2015) define identity based on a commitment to performing one's profession in an acceptable manner. This is developed throughout the career path. They state five factors that shape professional identity as follows:

1- Professional knowledge 2- Experience in the field 3- Professional autonomy 4- Role models that are associated with it

5- Passion for the profession

Kulchermans (2019) uses the term professional self-concept instead of the term professional identity because he believes that the term identity may be associated with having a fixed nature and its dynamic and individualistic nature is ignored. He believes that self-concept refers to an individual's perception of themselves as a product as well as a process of understanding experiences and their effects on themselves.

Lasky (2005) introduces another component as vulnerability (a multifaceted and multidimensional emotional experience that is influenced by the way individuals perceive their current situation as it interacts with their values, identities, feelings and beliefs, and sense of competence).

According to Cruz (2014), professional identity should be developed and nurtured as an important principle, alongside the promotion of professional commitment, during the learners' educational journey.

According to various research and studies conducted in the field of professional identity and its definition and understanding, four basic elements can be proposed as follows in relation to this concept:

- Professional identity is a dynamic concept, - Professional identity includes many sub-identities, - Professional identity encompasses the organization, professional identity encompasses personality and context (Zivkovic & Kommirovic, 2012)

Bijard, Verloop, and Vermont (2000) have stated that the ever-changing nature of professional identity shows that the characteristics of professional identity can only be described at a general and abstract level. The formation and development of professional identity are individual maturation processes that begin before and during the acquisition of a profession, and evolve during entry into the profession

Laffartion (2009) says that one of the ways to develop professional identity is to develop professional competencies; because a person, by understanding the tasks, skills, and interests required by his job, has a more appropriate understanding of his identity Kortagen (2004) introduced a model called the Onion Model 6, which considers the relationships and ways in which personal and professional change occurs. The relevant model is as follows:

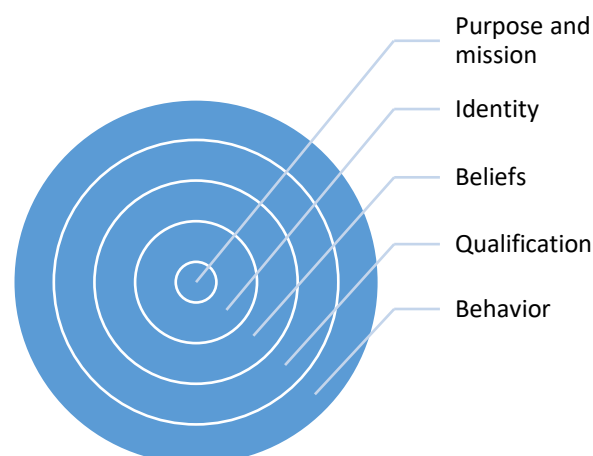


Figure 2 Kortagen (2004, p. 80)

In this model, the goals of the individual in his/her career activity strongly affect his/her professional identity. After that, the individual's identity is formed and his/her beliefs about his/her profession. Finally, the individual, based on his/her career beliefs, acts to learn competencies and practically demonstrates them in his/her workplace. Although all of the above-mentioned cases occur hierarchically according to the model, it is important to note that identity formation is dynamic and is also influenced by the environment, expectations, and learned competencies, etc. (Schippen et al., (2011)

Jervis Salinger (2012) states that acquiring professional identity, along with acquiring capabilities, provides the opportunity for the training of learners to be directed towards maintaining and enhancing professional identity, rather than focusing solely on performing capabilities.

Internal Auditor Identity

Internal Auditor Identity includes various aspects Among them are the expectations of the organization, individual skills and competencies, and professional values. In this context, a precise definition of the identity of internal auditors can help determine their role in the organization. For example, internal auditors may play a consulting, monitoring, or evaluation role, each of which requires specific skills and competencies (KPMG, 2015).

Professional identity is a reflection of individual and social identity. When attitudes, beliefs, and values are institutionalized and socialized within individuals in a profession, professional identity is formed. One of the primary and fundamental requirements for the construction and body and the main constituent body for the formation of professional identity. Individual and personal identity is the evolution of professional identity is a process of balance between the internal and external features of becoming a professional. (Gullberg M. Hermansen MV)

During the twentieth century, there was a clear progression of structural and attitudinal elements of professionalism for internal auditors; However, there are still elements of uncertainty regarding how to create a distinct professional identity and ideal role. Internal auditors' search for a role with appropriate status and recognition in recent years has been strongly influenced by the financial community's need to provide greater assurance of the quality of reporting (Pravit et al., 2009). Table 2: Individual and interpersonal dimensions of internal auditor identity

<i>Interpersonal</i>	<i>A person</i>	
¹ Continuity of the multi-agent process of personal growth and maturation and professional socialization The ability to balance emotions and behavior towards others	Related to the identity of an individual in the cycle of apparent maturity Be brave, compassionate, confidential and trustworthy, be competent, trustworthy, responsible and committed Have useful experience in internal auditing Be capable Have a sense of self-confidence in performing the role as an internal auditor	<i>Features</i>
Professional socialization experience - professionalization Having shared experience with other internal auditors in how to do and present work	Responsibility and determination Determination - awareness and insight and intelligence and capacity. Competence - Have authority - Ability to protect oneself and think deeply Understand one's limitations and possibilities Esteem and authenticity	<i>The age of the field</i>
Ability and understanding of inference in understanding others Being confident Self-confidence Independent thinking Carrying out responsibilities related to the assigned role and tasks Having the necessary ability to perform relevant functions in the job field	Believe in oneself and have a desirable and positive image of oneself, be professional in efficiency Professional growth	<i>Consequences</i>

Today, the identity of internal auditors includes broader dimensions such as risk management, corporate governance, and strategic consulting. There has also been an increased focus on professional ethics and global standards (COSO, 2013).

Professional and organizational identity and the formation of internal auditor identity

Professional identity is defined as an individual's understanding of the profession based on attitudes, beliefs, emotions, values, motivations, and experiences (Slee and Smith, 2011). Professional identity aligns the norms, goals, and values of auditors with their professional commitments (Warren and Alzola, 2009). The norms or values of the profession can include upholding and adhering to public duties, professional principles, and ethical principles, professional skepticism, or impartiality (Bauer, 2015). Professional identity refers to a sense of identity with the profession within a professional employee (Hakman et al., 2009). Individuals feel committed to the profession and accept the demands of independence (Friedson, 2001; Carrington et al., 2011) and ethical values of the profession (Brandt, 2005). Organizational identity is a high-level, shared view of an institution's purpose, values, and culture. It is important to understand that "organizational identity" refers to how people view the organization as a whole. The importance of organizational identity is because two human motivations influence most decisions: uncertainty and belonging, and this affects an organization's ability to achieve both short-term and long-term goals. Organizational identity is a field of study in organizational theory that seeks to answer the question: "Who are we as an organization?" The concept was first defined by Albert and Wetten (1985) and later updated. The characteristics of an organizational identity are central, stable, and distinctive. Identity change and instability Organizational identity is sometimes seen as a social construct under constant creation through interactions between a combination of internal and external actors. This view views organizational identity as unstable and changeable rather than permanent. Internal actors can influence organizational identity through reinterpretation or disagreement with the stated or formalized identity. Powerful members may attempt to solidify or formalize organizational identity, resulting in tension between members with different views of the organization. This tension may be expressed as Identity instability can be expressed. External factors can also cause identity change or instability. External perceptions of the organization's identity may contribute to change or instability when these perceptions conflict with internal views of the organization's identity (Snehor, 2016).

Internal auditing is an essential part of the control system that an organization has and has many benefits, such as performing detective control mechanisms, preventive control mechanisms, and also providing suggestions for improving an organization.

There are many factors that can affect the identity and skills of internal auditing, including competence, professional ethics, training, skills, and personal characteristics of internal auditors, experience, and feelings of internal auditing can affect its formation. (Mashayekhi et al., 2019).

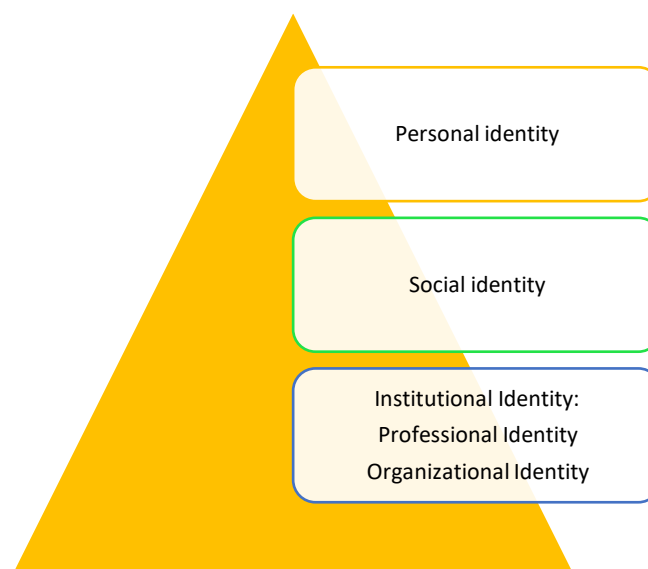


Figure 3: (Structure of Identity Formation, Source: Luana and George, 2013)

To form a professional identity, three types of identities - individual, relational, and collective - interact dynamically in a relationship. According to the theory of social development and situational learning, identity is formed based on the genetic predisposition and past of individuals. Relational identity influences their individual identity, which guides relationships in the social environment. The collective identity of the profession, with its norms, hierarchies, values, and explicit and implicit behavior, strongly influences the development and shaping of professional identity. Professional socialization plays a key role in the transformation into personal and professional identity. Participation through extensive social interactions, with which the individual's identity is aligned with the values and beliefs of the professional community, which continuously shapes identity with experiences that support the identity in the environment and through negotiation, rejection, acceptance, imitation, and compromise. These experiences may lead to the "repression" of elements of an individual's personal identity, but throughout the development of the mental process, a stable core of personal values remains (Chandaran et al., 2019).



Figure 4: Development of professional identity through dynamic interaction of individual, relational, and collective identities (Source: Chandaran et al., 2015).

Formation of professional and organizational identity can create a strong sense of shared social identity that protects against adversity. An individual with a strong professional identity is aware of future adversity and is prepared to overcome personal attitudes, leadership, and, if necessary, activism based on what is expected of him in the profession. Professional activities in the organizational environment can lead to the development of talents that can only be formed in collaboration with a team and what the organization expects of him (Wald, 2015).

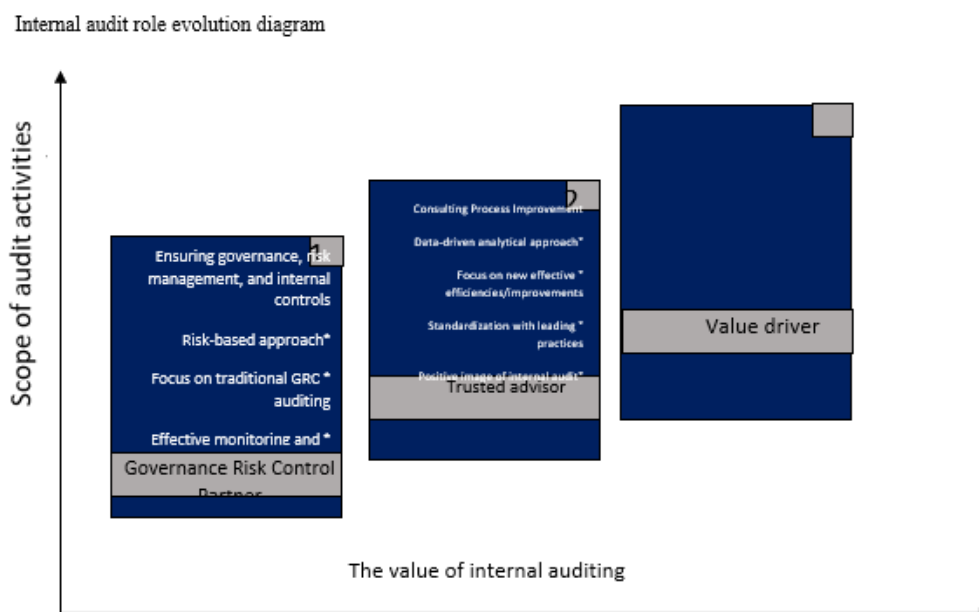


Figure (5)

Competencies and Professional Competence of Internal Auditors

The International Accounting Education Standards Board stated various concepts in 2019 regarding auditor competence: "The competence required by auditors can be categorized and described in different sections and clauses, and competence and professional competence are the ability to perform tasks in accordance with the standard. Competence goes beyond knowledge of principles, standards, concepts, facts and procedures and requires the simultaneous application of technical competence, skills, values and professional attitudes. As its basic condition is continuous learning and development. The first step in playing the role of a professional auditor is that the auditor first increases and maintains his competence and competencies. Then, for its continuous and continuous development, he must increase his "technical" and "professional" competences as well as "skills" and acquire and appropriately modify his ethical and professional values and attitudes during the process of professional activities.

Professional competences include the knowledge, skills and behaviors that are necessary for are essential to perform internal audit tasks. According to research, professional competencies can include analytical skills, effective communication skills, and in-depth knowledge of laws and regulations (COSO, 2017). These competencies not only affect the quality of the audit but also the professional identity of the auditors.

In the internal audit literature, the professional competence of internal auditors is mentioned as one of the most important factors of internal audit effectiveness.

The concept of competence has been described by a number of authors in various disciplines (Hoffman, 1999, p. 275) and refers to the specific knowledge, skills, and attributes required to perform a job role based on a specific standard in a real-world work environment (International Federation of Accountants, 2010).

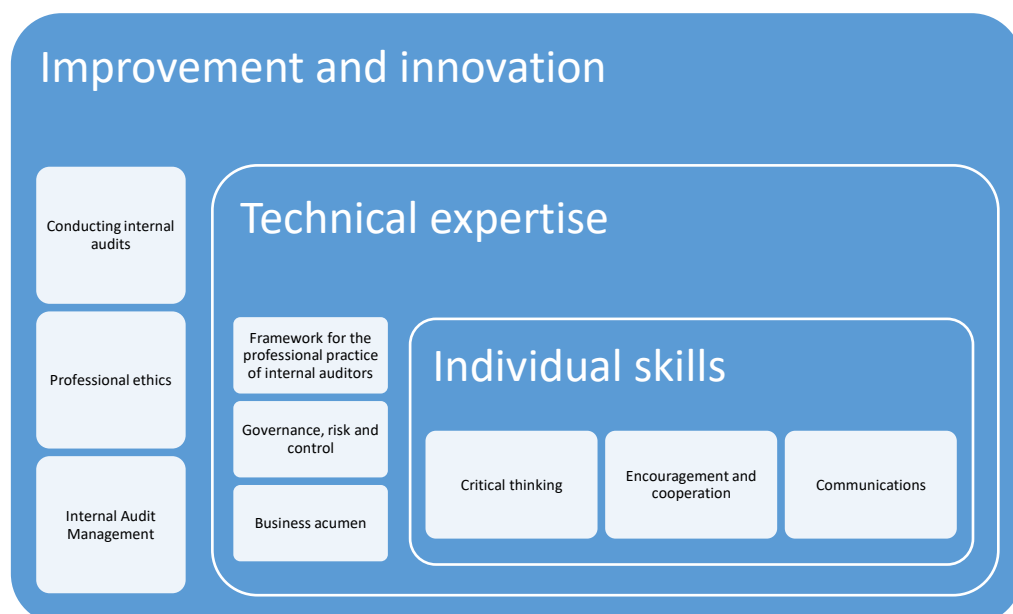
In other words, competence is a set of skills that are required and necessary to perform specific tasks. Although some auditors consider all competencies important and necessary, (Bailey, 2010) considers the core competency set to be more important than the rest.

Professional competency can be defined as follows:

Professional competency is a set of knowledge, skills, abilities, attitudes, and characteristics that are required to succeed in a specific task or job (Chen, 2010, quoted by Awad Iqbash, 2014)

The Institute of Internal Auditors Research Foundation published the Internal Auditor Competency Framework Report in 2013 and (Ross) 2015. This framework is shown in the figure below.

Figure (6). The Institute of Internal Auditors Global Competency Framework(2015)



According to the results of the report (Ross 2015), compliance with professional ethics is an important characteristic of internal auditors.

In this framework (2013 and 2015), internal audit management and professional ethics are the main pillars.

In this framework, competencies are also in three categories, similar to the 2010 Bailey report, as follows:

1- General competencies 2- Technical competencies 3- Behavioral competencies

The classification of criteria for assessing the professional competence of internal auditors from the perspective of Mohseninia, Babajani and Bulu (2019) and Mohseninia, Babajani and Taghavifard (2020) are in 5 categories as follows;

Education, background, familiarity with the client's industry, IT skills, communication skills, and certifications and training

The Iceberg Theory of Organizational Culture

Schein (1999) defines organizational culture as: "A pattern of shared basic assumptions that a group has learned to solve its problems of external consistency and internal integration and that has worked well enough to be considered valid." He suggests that organizational culture appears at three different levels: observable artifacts, espoused values, and basic basic assumptions.

The first level of organizational culture (observable artifacts) includes cultural phenomena that can be seen, heard, and felt.

At this level, information is easy to obtain, but difficult to understand. And it is difficult to understand the logic underlying group behavior.

The first level deals with aspects such as the work environment, technological work routines, observed behavioral patterns of organizational members, language, dress code, myths, and stories (Schein 1999).

According to Schein (1999), the second level (supported values) is about the values that group members are aware of and that explain their behavior, that is, "what is right and what is wrong".

These values appear in aspects such as corporate beliefs, strategies, rules, goals and philosophy.

The possibility of understanding culture at this level is higher than at the first level.

The reasons behind the group's behavior remain hidden because these values are merely expressions of these reasons.

Finally, the third level (underlying underlying assumptions) is about the values that are internalized as the right way for members of a group to feel, understand and think.

These assumptions are created by conscious values that are shared by the group and lead to certain behaviors.

These behaviors, which are considered sufficient to solve problems, gradually come to be considered as correct behaviors until they become unconscious assumptions and become unquestionable and natural. Third

Level analysis allows for a deeper understanding of organizational culture than the previous levels.

At this deeper level, culture can be seen as a set of shared mental models that members of an organization adopt and consider to be correct..Figure (7)



. Similar to the levels presented by Schein, Chiavenato (1999) likens organizational culture to an iceberg.

In this metaphor, he says that organizational culture is like an iceberg with a visible upper part (because it is above the water surface) and a hidden lower part.

The analogy between levels and an iceberg highlights certain formal aspects of organizational culture.

Thus, the visible artifacts - policies, methods, procedures, goals,

organizational structure and organizational climate - at the first level of organizational culture represent the tip of the iceberg (Figure 8).

Hence, the informal aspects of organizational culture, such as perceptions, feelings, attitudes, values and group rules that exist at the second and third levels of organizational culture, constitute the submerged part of the iceberg (Figure 8).

Descriptive concepts . Organizational culture iceberg. Adapted from Chiavenato (1999 Table (4)

کده یخ فرهنگ سازمانی	
Informal and hidden aspects	FORMAL AND VISIBLE ASPECTS
Patterns of influence and power	ORGANIZATIONAL STRUCTURE
Perceptions and attitudes	POSITION NAMES AND DESCRIPTIONS
Group feelings and norms	GOALS AND STRATEGIES
Values and expectations	TECHNOLOGY AND ORGANIZATIONAL PRACTICES
Informal interaction patterns	STAFF POLICIES AND STATEMENTS
Group rules	METHODS AND PROCEDURES
Emotional relationships	VISIBLE AND PUBLICLY VISIBLE COMPONENTS
Invisible, hidden, motivating, and emotional components	ORIENTATION TO OPERATIONS AND TASKS
Orientation to social and psychological aspects	

Competency Iceberg Models

Iceberg Model. Spencer and Spencer (1993) proposed the “iceberg model” to divide the basic characteristics that drive behaviors and performance in a job into five categories:

1. Motivations were persistent thoughts or desires that prompted a particular action.

They drove behaviors toward specific actions or goals rather than toward others. Example: achievement motivation.

2. Traits refer to the physical and psychological characteristics related to the ways in which a person consistently responds to situations and messages in certain ways, such as the type of response and the way in which they interact with others.

3. Self-concept refers to a person's attitudes, values, and image of themselves, including identity and self-confidence.

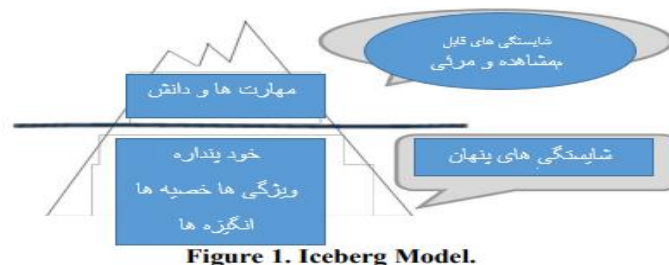
4. Knowledge refers to a body of information, usually of a factual or factual nature, that is, the nature and procedure needed to understand a particular subject. Example: A surgeon's knowledge of the nerves and muscles of the human body»

5. Skills that refer to the ability to perform a specific mental task such as analytical thinking and conceptual thinking or a physical task such as "a dentist fills a tooth without damaging the nerve."

According to the iceberg model, knowledge and skills were visible and appeared at the top of the iceberg, as shown in Figure 8. They were relatively easily developed and improved through education and job training.

On the other hand, motivational traits are more likely to be hidden because they constitute the most internal part of a person's personality.

Figure 8. Iceberg model.



Identity and Role

A role is a specific behavioral framework that we expect each person to act in their functional unit. Based on this definition, it can be stated that the role is embedded in the organizational duties of employees. Some other definitions are also compatible with the aforementioned definition. For example, in the definition of Robbins & Cenzo De (1996), organizational role is the behaviors that are expected of each person in charge of a specific professional in that profession. In general, "role behaviors" can be understood as the perception of the behaviors associated with the role of individuals who have acquired a specific social status, which they act on the basis of its requirements, expectations, and responsibilities and may not be stated in the description of the profession in question and the explanations related to the work of the members (Rivero & Schuler, 1989, Jackson).

Role theory is based on the principle that individuals in each profession have specific expectations of themselves and must adapt to these expectations (Kahn et al., 1964). In the field of internal auditing, these expectations can include meeting professional standards, providing effective advice, and maintaining independence. For this reason, a clear understanding of the identity of internal auditors can help improve their performance.

Identity essentially encompasses an individual's response to "who am I?" A comprehensive theory considers group and role as the bases of identity, as well as the bases within the individual (Stets & Burke, 2000).

Consequently, Burke and Stets (2009) define identity as a set of meanings that describe an individual as occupying a role or member of a group, or claiming certain characteristics that identify the individual as a unique individual.

Furthermore, identities are social products, as individuals exist within social structures and are shaped through interactions with others (Burke & Ritz, 1981; Burke & Stets, 2009).

Identity is shaped throughout an individual's life through the interplay of self-discovery processes and personal interpretations, as well as social interactions.

As the concept can be explained at the individual, collective, or relational level, identity includes a person's chosen self.

Characteristics and beliefs about the self, one's membership in groups, and roles associated with significant others (Vignols et al., 2011).

The external description of a role is likely to influence how individuals think about the role, while one's identity influences how one performs that role.

Consequently, role and identity evolve interactively, and thus these terms are often used interchangeably in the literature (Ashforth, 2001; Barley, 1989; Karim et al., 2007; Pratt et al., 2006).

From a management perspective, identity is essential because it influences individuals' attitudes and behaviors (Ashforth & Mayle, 1989; Haslem & Elmers, 2011).

Professional identity is considered a core element of identity and refers to an individual's understanding of their interests, abilities, goals, and values related to work (Kielhofner, 2002; Schwartz et al., 2011; Skorikov-Vuondraczek, 2011).

Source: Management accountant,s changing identities and roles

. Figure 10 illustrates the main differences between identity and role: identity is internal and focuses on internal dynamics, internalized meanings, and internal expectations, while role is external and is related to positions within social structures (Stryker and Burke, 2000).

Despite the difference between these two concepts, identity is closely related to role performance. Identity involves the way in which a person interprets and acts a role.



Professional identity refers to a set of characteristics, values, and behaviors that distinguish and characterize a profession from other professions. In the context of internal auditing, professional identity includes technical expertise, ethical behavior, and commitment to professional standards. (IIA.2017).

Table (5)

The different dimensions of internal auditor identity are listed in the following table:

<i>Source</i>	<i>Definition</i>	<i>Next</i>
Aguinis,2009	This dimension includes the technical knowledge and skills necessary to perform audit duties. Internal auditors must be familiar with the latest standards, methods and techniques of auditing (competence).	<i>Technical expertise</i>
Grahamt et al.2018	Ethical behavior is one of the main pillars of the professional identity of internal auditors. This dimension includes observing ethical principles, honesty and transparency in performing duties.	<i>Professional ethics</i>
IAASB,2018	Internal auditors must be committed to continuous and ongoing learning to be able to adapt to the rapid changes in the business environment (business ecosystem) and must improve their skills in order to adapt to these changes.	<i>Commitment to continuous learning</i>
KPMG,2019	Effective communication with various stakeholders within and outside the organization is another dimension of professional identity. Internal auditors must be able to present their results and reports clearly and in a way that is understandable to stakeholders.	<i>Ability to communicate effectively</i>
Cohen sayag .2010	In addition to performing audit duties, internal auditors must also have the ability to play the role of a consultant and provide managers with the necessary expert advice to make optimal and better decisions.	<i>The role of a consultant</i>

According to the items mentioned in the table, it can be concluded that the professional identity of internal auditors includes various dimensions that contribute to their credibility and effectiveness. Considering the mentioned dimensions, namely, technical expertise, professional ethics, commitment to continuous learning, ability to communicate effectively and consult organizations in order to advance the affairs of the organization efficiently and strengthen the professional identity of internal auditors, appropriate programs should be designed and implemented to strengthen these dimensions. (IIA.2017)

Development of a model to understand the identity of internal auditors

The iceberg and several other identity models are often used to conceptualize brands and individual identities [16].

The main idea is that part of the identity is always visible to the external environment, on which certain assumptions about the real identity are based. However, the real identity (approximately 90 percent) is underwater and requires real understanding and analysis to be revealed.

The visible parts of identity can often be perceived differently, depending on the environment in which they are placed, or the specific external constraints that govern behavior.

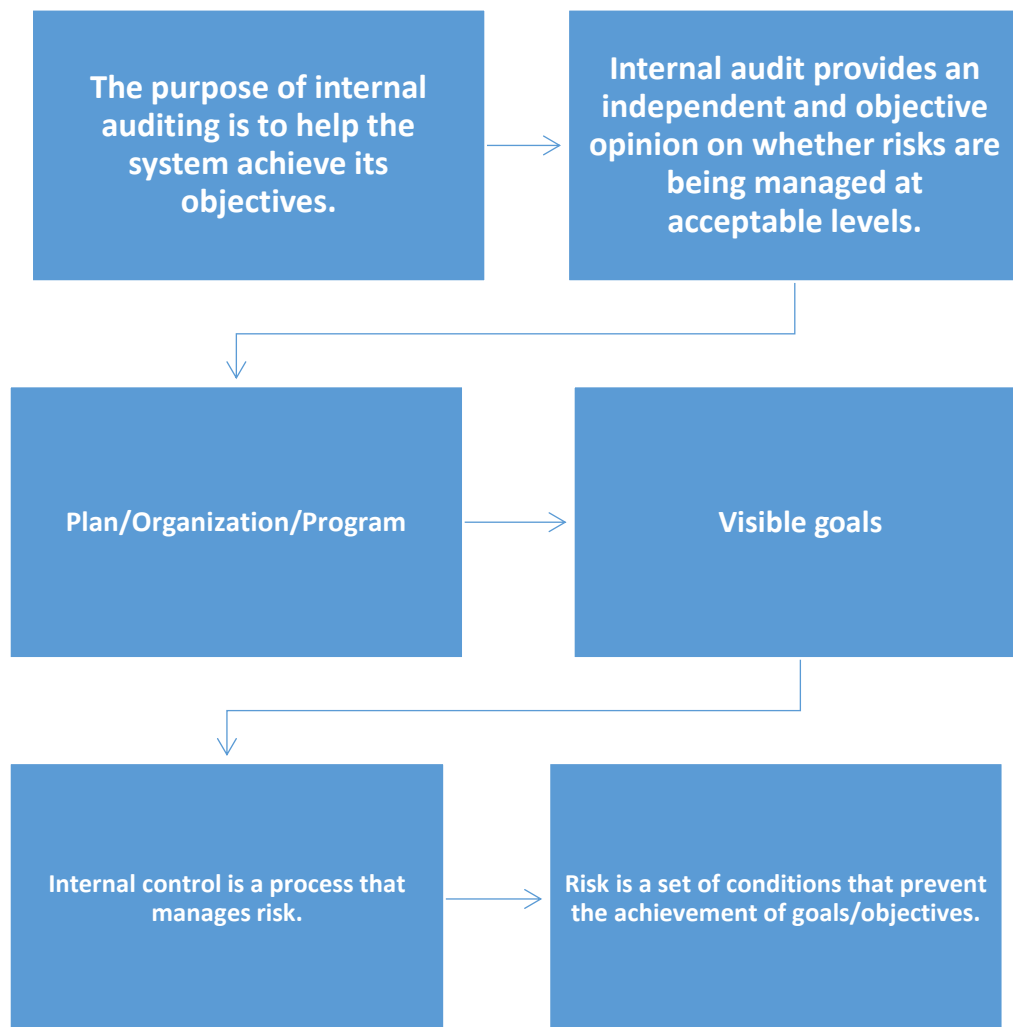
16] Villalobos, M. 2016. The identity iceberg. Available from

. The main idea stemming from this perspective states that part of identity is always visible to the external environment, on which certain assumptions about the true identity are based. However, the true identity (approximately 90 percent) is submerged and requires real understanding and analysis to be revealed.

According to the brand identity model, each identity obviously has an element or visible component that the community's perception is based on. Therefore, hidden identity is the main component of professional identity. In fact, hidden identity is the difference between the actual work done by individuals based on the tasks and roles

assigned to them and the image that society has of the job or profession. That is, what we see is not the whole reality, but only part of reality, and most of it is not visible to others. A characteristic of determining the identity of an individual by society is identity, which is people's perception of the individual, that is, what talent or ability the individual has, and the area of interest of the individual and the components that determine the individual's identity from the perspective of the individual include personal passion, interest and motivation, individual talent and interests (Villalobos, M. 2016.)

Figure (10) Internal Audit Objectives



Research Background

With a review of foreign and domestic studies conducted on the identity of internal auditors, the studies presented below are closer to the research topic:

Stack and Mulch (2022): This study, relying on qualitative field studies, showed research on the formation of professional identities. It also examined the relevance of the literature on the socialization of auditors and partners and its impact on their identity. The review recognizes the need for new research directions and calls for research on small professional services firms and in new and emerging markets. In addition, it supports a greater focus on individuals and groups that have been left out of previous research as the face of the profession has changed. Anbert and Libby (2021): This study examines whether increasing the salience of the internal auditor's professional identity, as defined by the expectations of their professional group, increases internal auditors' judgments about the severity of internal control concerns when their organizational identity is high. This hypothesis is tested using a laboratory experiment with internal auditors as participants. The results support the hypothesis that the salience of professional identity moderates the relationship between organizational identity

and the assessed severity of identified internal control weaknesses. Increased salience of professional identity leads to a more severe assessment of identified internal control weaknesses when organizational identity is high compared to when it is low. Broberg et al. (2018) conducted a study to examine the professional and organizational identity of auditors and the commercialization process in audit firms. Their study was based on 374 responses to questionnaires distributed to 3,588 members of FAR, the Association of Professional Accountants, Auditors and Consultants in Sweden. In addition to considering specific criteria for professional identity and organizational identity, they also examined the three concepts of market orientation, customer orientation and process orientation of the company as three aspects of commercialization. Their results indicate that there is a positive and significant relationship between organizational identity and the three aspects of commercialization. There is also a significant relationship between the auditor's professional identity and the commercialization process. This indicates a change in the role of professional identity in relation to the commercialization of audit firms. The positive relationship between professional identity and commercialization has led to the emergence of a new phenomenon called organizational professionalization. . Morin and Hazgy (2016) in a study titled *We are more than auditors: The dual identity of auditors in the British National Audit Office* examined how a dual organizational identity is formed in operational auditors. For this purpose, they interviewed 21 auditors working in the audit office in September 2012, once separately and again in two groups. Their results showed that auditors not only do not believe in any duality in the mission of the National Audit Office, but also believe that this mission is completely in line with the demands and expectations of their audiences and that their task goes beyond mere monitoring and inspection. Also, the recent identity of operational auditors, whose role and duty goes beyond mere monitoring and inspection. Also, the recent identity of operational auditors, whose role is "innovative", shows a sense of self-efficacy in them that prevents them from recognizing the contradiction in their dual identity and consequently makes them believe in their significant impact in the government.

Sarkar Arani considers professional identity to be the cognitive, attitudinal, and skill abilities and effective methods of performing professional and social roles related to the job of a lecturer and teacher (Sarkar Arani, 2014).

In addition, Foroutan et al. (2015) in their research entitled "Conceptualizing the Professional Identity of Faculty Members", after conducting research, believe that the professional identity model has 5 comprehensive themes: contextual, personal, cultural, social, professional, political, and economic.

Hejazi (2018) stated in his research that identity is a complex and multifaceted structure. Individuality refers to the unique or personal characteristics of an individual that distinguish them from their peers and include patterns of interpersonal communication. In other words, the importance of professional identity is that an individual's values, beliefs, and attitudes guide their future thinking and decision-making. Bowes (2015) examined identity in audit judgment in a study titled "Investigating the Effects of Professional Identity and Client Identity Salience on Auditor Judgment." The results of his study indicate that professional identity salience moderates the relationship between the strength of client identity and the auditor's final agreement with the client. The results of this study also showed that there is no significant relationship between the strength of client identity and subsequent revisions to the auditor's agreement with the client. Even when professional identity is strong, it may not be sufficient to reduce the damage to impartiality caused by a strong client identity; in this case, professional identity should also have high salience. In addition, the results showed that professional identity salience can be easily increased and that paying attention to methods of increasing professional identity salience can improve auditors' judgment. In a study titled *Auditors' Identification with Their Clients: Its Impact on Audit Quality*, Svanberg and Ohmann (2014) examined the impact of client identity on audit quality. Although familiarity with the client is desirable from the auditor's perspective, identification with the client threatens the auditor's objectivity. Their study examined the area where auditors other than the Big Four audit firms identified with their clients. The impact of auditor identification with the client on audit quality The auditor's client's willingness to accept the procedures desired by the client, and ultimately that the detrimental effects of auditor identification with the client can lead to audit quality-reducing activities. The results of this study showed that auditors tend to identify with their clients. Also, auditors who identify prefer the behavior of the client and will not pay attention to audit quality. Johnson (2014) examined the simultaneous effects of professional identity and outcome-oriented mindset on judgment in a study titled *The Effect of Professional Identity and Outcome-Oriented Mindset on Professional Judgment*. In response to the publication of a report by the Deloitte Corporate Accounting Oversight Board, he noted that the professional judgment of rational and rational individuals may differ in terms

of the nature and content of the necessary audit procedures, the results obtained, and the documentation. Other reactions to the Corporate Accounting Oversight Board's findings reflect this sentiment. The results of this study showed that professional judgment is not separate from professional identity. The results indicate that the outcome-oriented mindset has an effect on professional judgment. They also found that the level of organizational identity formation of experts and the self-esteem of members have an effect on professional judgment. Mashayekhi et al. (2019) presented a model to explain the process of professional identity formation in Iran in a study titled *Towards a Theory for the Process of Formation of Professional Identity of Internal Auditors*. Qualitative research method and Strauss and Corbin's data-based theory strategy were used. The results showed that the lack of sufficient legal support for internal auditors, the weakness of the culture of control and supervision in society, and issues related to the country's economic structure are among the background factors affecting the main category and strategies. Also, the weakness of the corporate governance system and the weakness of the internal control system in organizations are interventionist conditions that exacerbate the existing false image of internal auditors in the organization. In addition, the main category of the research will bring positive and negative consequences for them in proportion to the strategy adopted by internal auditors. Nikbakht et al. (2017) studied the main stakeholders of internal audit in a study titled *Designing an Internal Audit Quality Model* using a qualitative approach and using the grounded theory method and in-depth interviews. In this regard, 32 of the main stakeholders of internal audit were interviewed. The research data were analyzed using the open coding method, which is specific to the grounded theory approach, and macro categories, main categories, and micro categories (concepts) were extracted. Using a systems approach that includes inputs, process, outputs, results (consequences), and contextual factors, the audit quality model was designed and the categories that emerged in it were presented. Pourheidari and Rezaei (2012) studied the factors that affect the effectiveness of internal audit in a study titled "Investigating the Factors Affecting the Added Value of Internal Audit in Companies Listed on the Tehran Stock Exchange." The findings of this study showed that the organizational position of internal auditors and employee training have an impact on the effectiveness of internal auditing and lead to the creation of added value in internal auditing. Based on the theoretical foundations mentioned in this study, we seek to answer the following two questions:

- What are the factors affecting the perception of professional and organizational identity of internal auditors from the experts' perspective?
- What is the conceptual model of professional and organizational identity of internal auditing?

To answer the above questions, the qualitative method of grounded theory has been used, and the hypotheses obtained from the qualitative part have been tested using the structural equation method.

Research Methodology

This research is considered developmental in terms of its results by providing a framework for the identity of internal auditors. Because this research seeks to expand theoretical theories and concepts to create greater coherence for future studies. In terms of its purpose, this research is exploratory/applied, because to determine the factors affecting the identity of internal auditors, a qualitative and exploratory method of grounded theory was used, but to examine and test the hypotheses obtained from the factors identified in the qualitative section, a quantitative structural equation modeling method was used. In terms of data type, this research is also considered mixed.

Statistical population

Sampling in this research is theoretical and the method of determining the snowball sample is used, and the criterion for reaching the end of data collection is the theoretical saturation point. The theoretical saturation point is the point where the relationship between concepts and new categories no longer emerges (Mohammadpour, 2009). According to grounded theory experts such as Glaser and Halton (2005; 2007) and Charms (2011), theoretical sampling continues until the categories reach the sufficiency of opinion. For this purpose, in the first step, three people from among the members of the statistical community who were known as experts based on published articles in fields related to the research topic were purposefully selected. Therefore, 15 people participated as experts in the qualitative part of the research. The target population in the quantitative

part was 68 internal auditors with work experience and a level of technical and specialized knowledge who were selected through a knowledge and empirical screening process based on service experience, knowledge, and education.

Sample size	Sampling method	Statistical community	Data collection method	Research Strategy	Type of research			Philosophy
15 people	Snowball	Experts and internal auditors	Semi-structured interview	Classical Data-Based Theory	Qualitative approach	Result	Purpose	Developmental
					Qualitative approach	Exploratory	Applied exploration	

Therefore, the approach of the present research is inductive, that is, reaching from part to whole, and in other words, the research is considered qualitative.

Collection and analysis of data in the qualitative part

In this research, considering that semi-structured interviews are used in the grounded theory method, it is a field research and the data is extracted through field explorations. In the present study, the researcher, using semi-structured interviews, asks the statistical population of the research, which are internal auditors, face to face to answer both the interview questions and further explanations that they are willing to express about their experiences in the company or organization they work for. Considering that the data is collected using a mixed method, after specifying the research hypotheses, 450 standard questionnaires were sent to internal auditors who were not experts in the qualitative stage, and finally 126 questionnaires were received. The questionnaire data were analyzed using the structural equation modeling method.

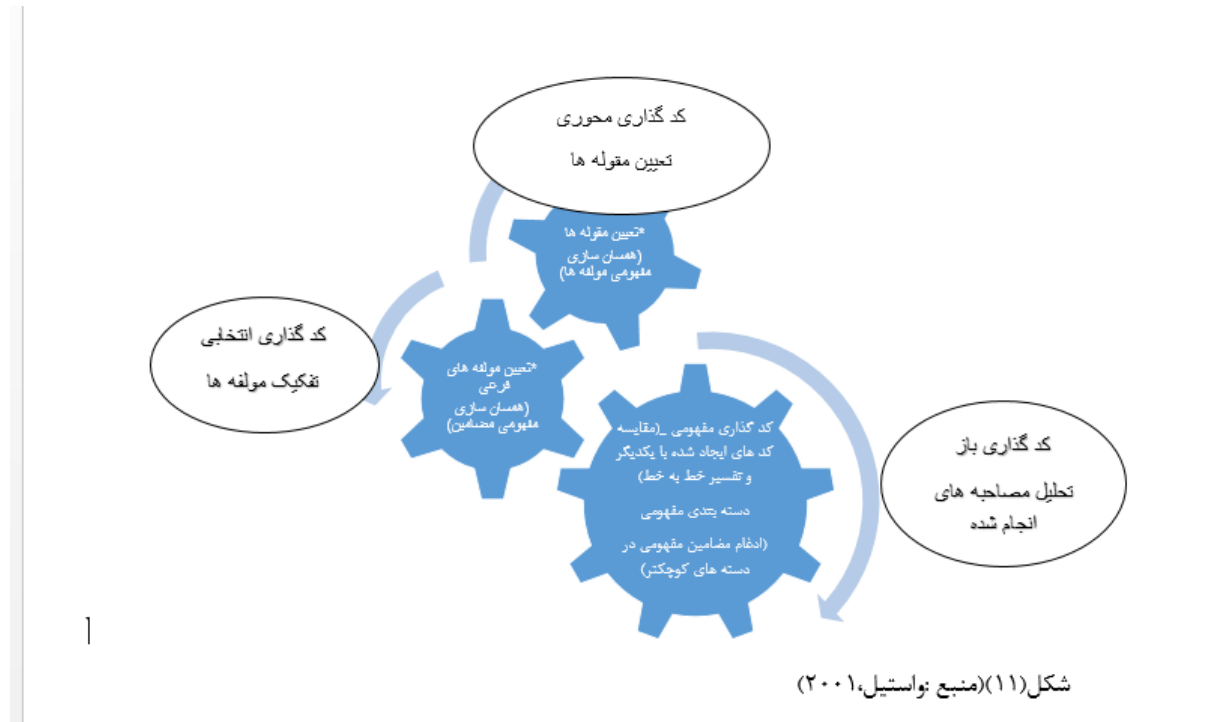
The grounded qualitative research method, which Strauss and Corbin presented in 1990, provides a general outline of this design. According to this design, in order to analyze the collected qualitative data, it is necessary to go through three stages of "open, axial, and selective coding" to finally present a logical paradigm or an objective picture of the created theory (Strauss and Corbin, 1990). Since the main foundations of building a theory are concepts, it is necessary to embed a mechanism in grounded theory to identify concepts and expand them according to their characteristics and dimensions. This mechanism is carried out in open coding; in such a way that the researcher extracts preliminary categories from the initial raw data in relation to the phenomenon under study by asking questions about the data, comparing cases, events, and other states of phenomena to obtain similarities and differences. The production of a theory is a set of interrelated hypotheses that are obtained through continuous comparison of data and is very abstract (Glaser, 1992). Grounded theory is a unified set of conceptual hypotheses that emerge from data (Glaser, 1998: 7). In fact, researchers who use the grounded theory method identify the main concerns and concerns of the participants and state how they will solve this concern. In the grounded theory method, instead of using data to test the theory, the data are used to create the theory (Glaser, 1998: 37). Glaser and Strauss (1967) provide further explanations about concept, category, feature, and dimension. They distinguish the first three concepts as follows: "A concept is a general [and all-encompassing] element and consists of categories, which are conceptual elements that "They exist alone [and independently and self-sufficiently] and the characteristics of the categories, which are the conceptual aspects of the categories". In later works, these concepts have become more pronounced. Different researchers organize and display the results of the open coding stage in different ways. For example, not all grounded theory theorists address features and dimensions, or sometimes, depending on the research topic, they define a "macro category" in addition to the category at a higher level (Cresswell, 2005).

The stages of the data analysis process in the classical grounded theory approach are as follows:

- 1- First, open coding (free coding of the interview text with the aim of finding the central category),
- 2- Then selective coding (coding focused on the central category),

3- And in the third stage, theoretical coding (connecting the central category to other selected categories is carried out) so that the researcher's proposed theory is formed.

; The figure below shows the stages of the Granand theory method and the method of extracting concepts and coding and determining components and categories.



Qualitative research findings

In this study, the data was collected using a semi-structured interview tool

The analysis of the findings using Glaser's analytical technique considered concepts as the unit of analysis at the levels of the entire interview text, paragraph, phrase and sentence. Due to the large number of extracted concepts that resulted from refining more than 256 pages of interviews from 15 interviewees, recoding was carried out in two stages and the analysis continued with selective coding and finally the conceptual codes obtained from open coding analysis and their comparison and repetition were reduced to 90 sub-articles and 4 main abstract categories. The table below shows the concepts extracted from open and selective coding.

According to the above, the perception of the identity of internal auditors by the community is made of visible components. The table below presents the components and components that constitute professional identity based on the theory of Koh-Boch and organizational culture. Given the gap between practice and expectations, recognizing the components of identity is of particular importance and sensitivity for the legitimacy of internal auditors.

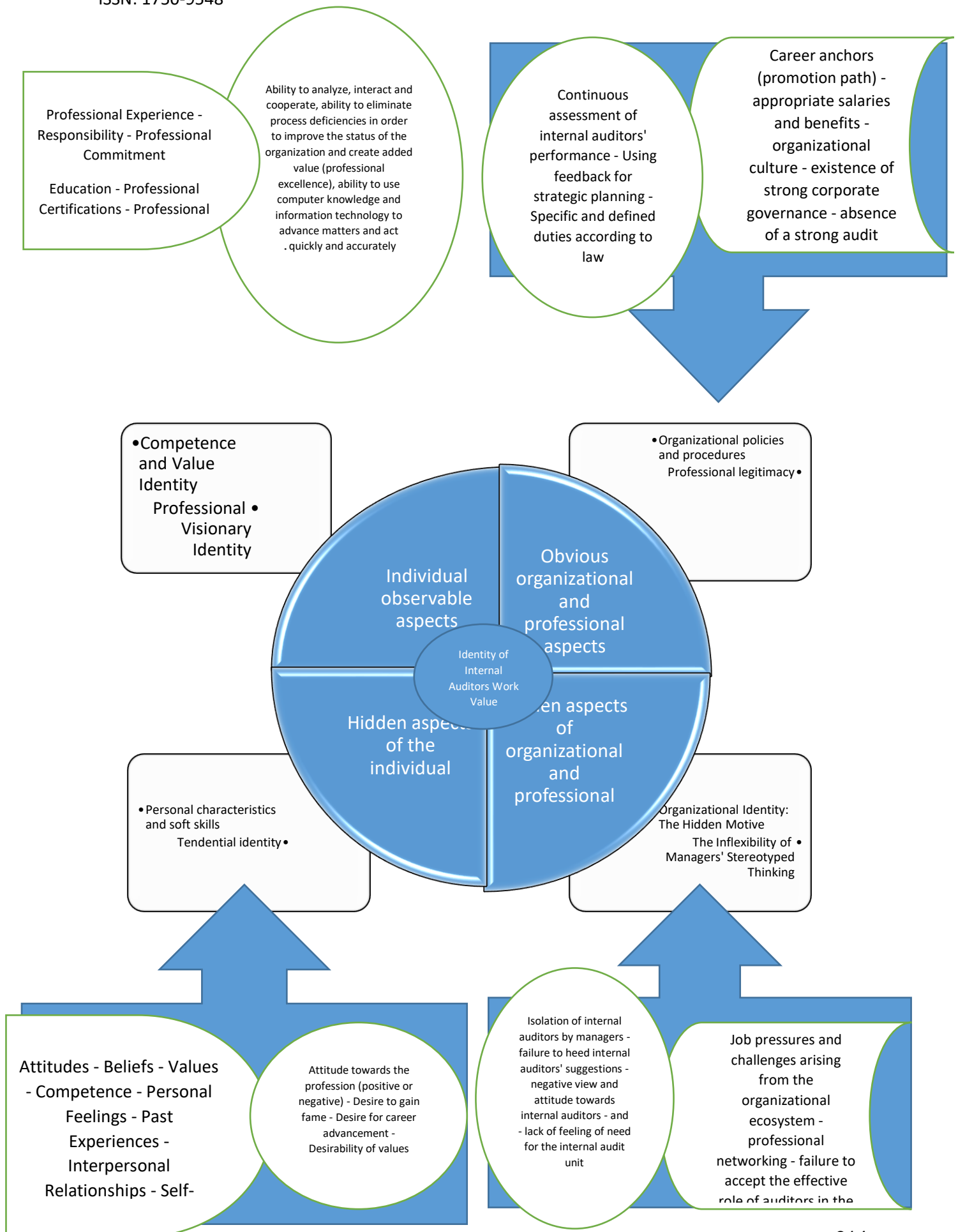
Table 2: Main and subcategories extracted from coding

In the present study, after coding and categorizing in the form of concepts and categories, a core category or the main phenomenon of the research was extracted, namely the identity of internal auditors and the work value of

internal auditors in the organization, based on the extensive emphasis of the interviews they had, and the relevant pattern was extracted based on the organizational iceberg theory as follows

Figure (12) Internal Auditor Identity Work Value Pattern

Coding Theory	Main coders		
	Main Classification	Theoretical coding	Open coding
Understanding the characteristics of the work value and identity of internal auditors		Categories	Conceptual codes
		Professional Competence	- Professional experience
		Value Identity	- Educational degree
			Professional certificates
			Responsibility
			Promoting professional responsibility
			Having a sense of belonging
			Professional commitment
			Adaptability
			Ethics-oriented
	Visible individual aspects of identity		Professional ethics
		Visionary identity	Ability to analyze -)
			Having a team spirit
			Interaction and spirit of cooperation -
			Identifying and monitoring work processes
			And internal control
			Ability to eliminate process deficiencies in order to improve the status of the organization and create added value (identity prominence)
			Ability to use computer knowledge and information technology to advance matters and act quickly with accuracy
			Adherence and respect for social values and norms
			Ability to identify risk and manage risk effectively
			Ability to provide transparent reporting to all managers and stakeholders
			Digital literacy
			Growth mindset



According to the presented model based on the identity of internal auditors, the existence of four main categories can affect the formation of their identity in the organization, which include factors related to the individuality of the internal auditor, the profession, the organization, the association and the quality of internal audit work.

And in general, internal, external and environmental factors emerged as important factors that affect the formation of his identity.

After presenting a model of the identity of internal auditors, the following hypotheses were extracted from this model:

- ☐ Visible individual factors affect the identity of the internal auditor.
- ☐ Visible professional and organizational factors affect the identity of the internal auditor.
- ☐ Hidden individual factors affect the identity of the internal auditor.
- ☐ Hidden professional and organizational factors affect the identity of the internal auditor.

In this section, descriptive statistics of the research variables are discussed, which is shown in the table below. The most important central indicator, which is the center of gravity of the data, has the highest average value related to the environmental conditions variable, and the lowest value is related to the professional factors conditions variable.

Table 4: Descriptive statistics of research variables

Standard deviation	The lowest	The most	Average	Variables
0/608	2	4	3/58	Individual factors
0/942	1	4	3/28	Professional and organizational factors
0/639	3	5	3/93	Internal and external organizational constraints and challenges
0/630	3	5	4/10	Environmental conditions

Analysis of the quantitative part of the research

After extracting the main and secondary components from the model obtained in the qualitative part using the grounded theory method, research hypotheses were presented, which were sent and received by sending and receiving 126 questionnaires from the statistical population of the PJ.Hash, who were internal auditors. In this study, in order to measure the validity of the questionnaire, the symbolic (face) validity method was used. Thus, after the questionnaire was compiled, it was given to a number of respected professors and also a number of experts, and after receiving suggestions and corrective comments, applying them, and finally final approval by the respected professors, it was prepared for presentation to the statistical sample. Therefore, the symbolic validity of the questionnaire of the present study has been confirmed and has the necessary symbolic validity. The reliability values of the research scales in part of the structural equation modeling based on PLS are shown in Table (1):

The reliability of the questionnaire has been examined using two indices: Cronbach's alpha coefficient and composite reliability (CR), and the results have shown that all composite reliability values and Cronbach's alpha coefficient are above 0.7, thus confirming the reliability of the instrument.

Table 5: Composite reliability and Cronbach's alpha

Combined reliability	Cronbach's alpha	Variable
0/936	0/962	Individual factors

0/924	0/984	Professional and organizational factors
0/919	0/978	Internal and external organizational constraints and challenges
0/944	0/964	Environmental conditions

To fit the external model, the convergent validity and discriminant validity of the model must be examined. The average variance extracted (AVE) of each component must also be greater than 0.5. The average variance extracted is obtained from the average sum of the squares of the individual factor loadings.

Table 6: Results of the average variance extracted (AVE)

(AVE)	Component Name
0/934	Personal Factors
0/938	Professional Factors
0/938	Internal and External Organizational Limitations and Challenges
0/940	Environmental Conditions

As shown in Table 6, all mean values of extracted variances are higher than 0.5, thus the convergent validity was also confirmed.

The diagnostic validity is also determined using the Fornell and Larker index, which states that a latent variable, compared to other latent variables, should have a greater dispersion among its observables or, in other words, its questions, i.e., the values on the main diagonal should be greater than all the values of its corresponding row and column.

Table 7 - Diagnostic validity

Environmental conditions	Limitations and challenges within and outside the organization	Professional agents	Individual factors	
			0/979	Individual factors
		0/981	0/972	Professional and organizational factors
	0/991	0/986	0/979	Internal and external organizational constraints and challenges
0/996	0/986	0/983	0/963	Environmental conditions

As Table 7 shows, all values on the main diameter are greater than the corresponding row and column, so the discriminant validity was also confirmed and finally it was determined that the external model has a good fit.

Examination of the internal fit of the model

The coefficient of determination (R^2), effect size (F^2), the predictive criterion Q^2 and the path coefficients were used to fit the internal model. Table 8 shows the values of the coefficient of determination and the adjusted coefficient of determination, which are much higher than the standard desired values.

Table 8- Values of the coefficient of determination and the adjusted coefficient of determination

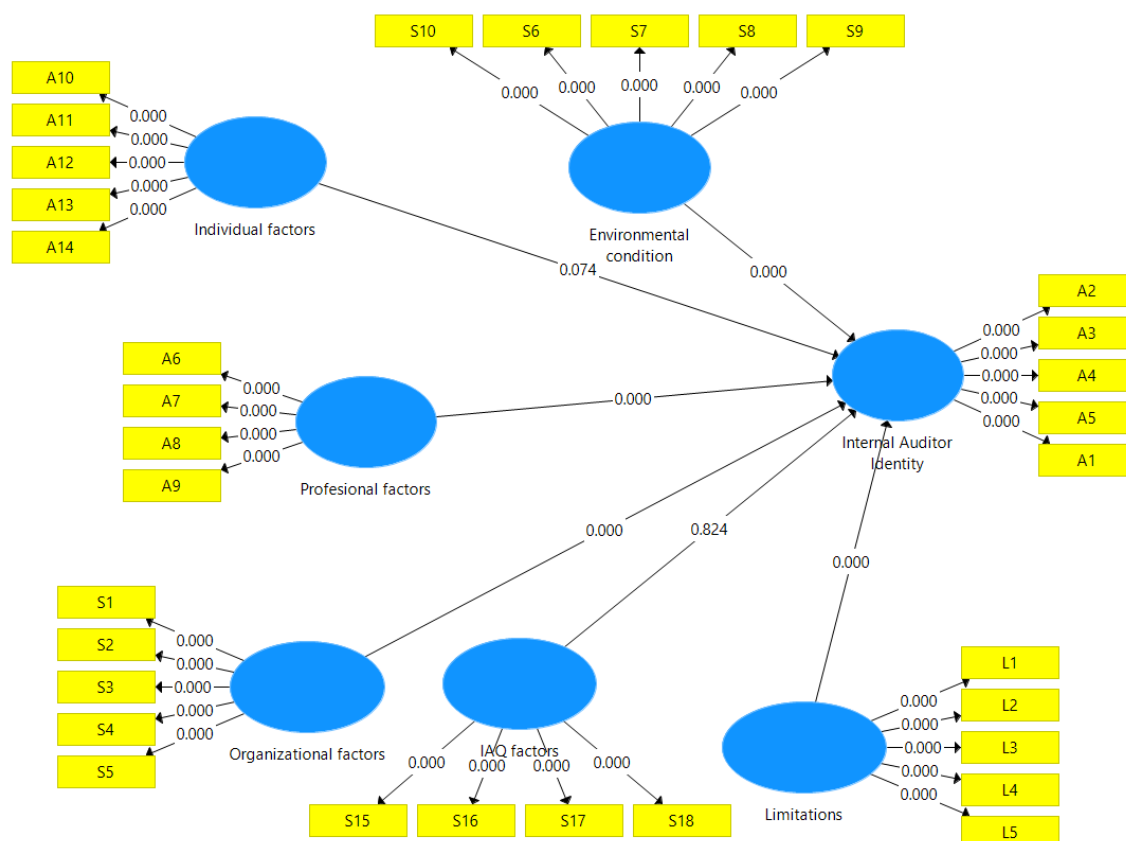
Adjusted coefficient of determination	Coefficient of determination	
0/986	0/990	Internal auditor identity

Another indicator that is examined at this stage is the predictive power index Q^2 of the model, which shows the percentage of variance of the indicators among other indicators of a variable. A high Q^2 indicates a high predictive power of the model. A cut-off value has not been determined for this indicator to examine it, and researchers have emphasized that if this index has a value higher than zero, it is acceptable, and the closer it is to one, it indicates a high predictive power. The values of this index are presented in Table 9.

Table 9- Criteria for the predictive power index Q^2

$Q^2 (=1-SSE/SSO)$	
0/797	Internal auditor identity (main structure)

Hypothesis testing is provided to examine the hypotheses of the results in two standard modes, t-value and p-value.



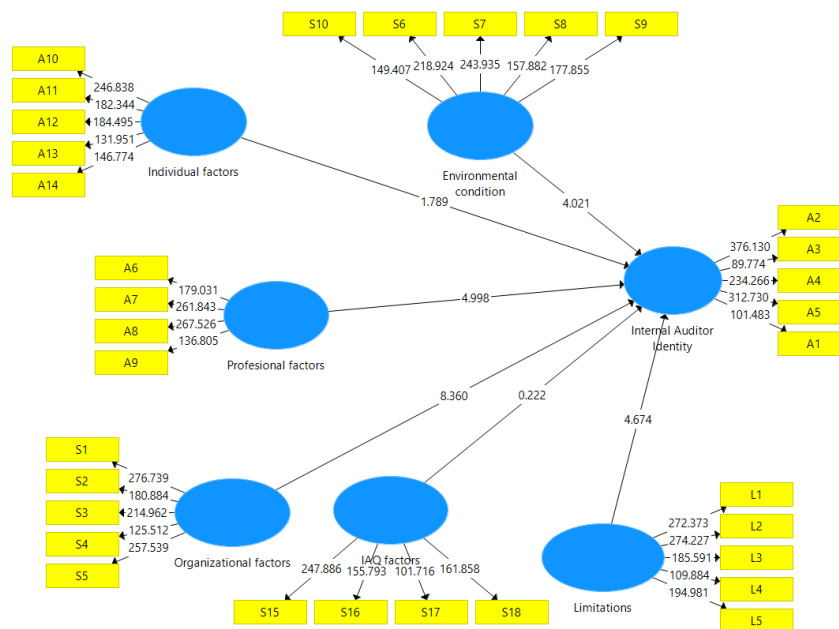


Table 10 - Results of hypothesis testing

Hypothesis Result	Significance level	t-value	Standard deviation	Path coefficient	Path
Disconfirm	0/074	1/789	0/071	0/126	Hypothesis 1
Confirm	0/000	4/998	0/068	0/342	Hypothesis 2
Confirm	0/000	8/360	0/060	0/500	Hypothesis 3
Disconfirm	0/824	0/222	0/106	-0/024	Hypothesis 4

According to Figures 1 and 2 and Table 10, among the research variables, the auditor's individual factors variable with a significance level of 0.074 and the environmental conditions variable with a significance level of 0.824, which is more than 5%, do not have a significant effect on the identity of internal auditors, but other variables have a significant effect on the identity of internal auditors.

Conclusion and Discussion

This study has examined the identity of internal auditors with an emphasis on their obvious and hidden aspects. Using role theory and iceberg theory, it was found that the identity of internal auditors is not only influenced by apparent factors such as specific tasks and responsibilities, but also hidden factors such as values, beliefs, and expectations play a significant role in the formation of this identity (Brown, J., Treviño, L. K. (2006). Role theory shows that social and organizational expectations can have a profound impact on the behavior and professional identity of internal auditors. In this regard, transparency in defining roles and responsibilities can help strengthen their professional identity. (Gibbins, M., Qu, S. (2015)). On the other hand, iceberg theory shows that many factors affecting the identity of internal auditors are below the visible surface and in order to fully understand their identity, special attention should be paid to these hidden factors. (Sweeney, B., Pierce, B. (2004).) Internal auditing plays an important role in helping organizations achieve their goals. and safeguarding its assets. Furthermore, it has become a vital management tool for achieving effective control in organizations. Having an internal audit function with an effective role and identity is important for organizations. As interpreted by the International Professional Practices Framework for Internal Auditing, it will ultimately make a major contribution to improving the effectiveness of the organization's risk management, internal control, and governance processes (Institute of Internal Auditors 2017). Internal audit is defined by the Institute of Internal Auditors as "an independent, objective

assurance and consulting activity designed to add value and improve the organization's operations. It helps the organization achieve its objectives by providing a systematic and systematic approach to assessing and improving the effectiveness of risk management, control, and governance processes. Senior management relies on the internal auditor to strengthen controls and reduce risk as well as improve its operations, while the audit committee relies on IA to achieve strong internal controls and achieve the quality of financial reporting as well as maintain regulatory compliance (Ulrich et al., 2019). Internal auditing involves evaluating the organization's internal practices and controls at all levels and areas (management, administration, production processes, information technology, accounting, etc.) to see which company standards and policies for protecting assets (data and finances) are being followed and which are not. The purpose of performing an internal audit is to ensure proper compliance with information management security regulations, accounting, labor, tax, etc., as well as internal rules to ensure the effective functioning of the organization. Identity, as an active process, profoundly influences an individual's capacity to adapt to life events and achieve a state of well-being. However, it is important to note that identity stems from traits or characteristics over which individuals may have little or no control, such as family background or ethnicity. In sociology, emphasis is placed on collective identity, in which an individual's identity is strongly linked to the role behavior or set of group members that define them. Organizational identity often attempts to apply sociological and psychological concepts and theories about identity to organizations. Organizational identity takes a broader perspective than work identity (the identity that individuals acquire in a work-related context) and organizational behavior (the study of human behavior in organizational settings). Identity change and instability Organizational identity is sometimes seen as a social construct under constant construction through interactions between a combination of internal and external actors. This view views organizational identity as unstable and changeable rather than permanent. Internal actors can influence organizational identity through reinterpretation or disagreement with the stated or formalized identity. Powerful members may attempt to solidify or formalize organizational identity, resulting in tension between members with different perspectives on the organization. This tension may be expressed as identity instability. Given that the formation of the identity of internal auditors is challenging and requires a lot of time and infrastructure in the organization, providing a model for changing the minds of everyone in the organization regarding the identity and role of internal auditors can be useful both in theory and practice. This research states that internal audit, considering the internal and external conditions in the organization, can try to strengthen the factors affecting its identity and role. In the previous chapter, we designed and presented a paradigm model based on the concepts obtained from the survey of experts in this field, and in the present chapter, we will conclude and discuss the results obtained. Internal auditors primarily focus on reviewing and analyzing documents or evidence related to the company's risks, objectives, and performance. They also observe the implementation of specific strategies designed to achieve the company's objectives. In general, internal audit provides opportunities for companies to improve and grow. Professional identity is defined as an internal auditor's perception of membership in the auditing profession (Bauer, 2015; Bamber and Eyre, 2002). An individual's professional identity refers to an individual's perception of the profession, It is the attitudes and beliefs that influence people's decision-making. Professional identity tells people how they should act. Organizational identity is a high-level and shared view of the purpose, values, and culture of an organization. In other words, it is behind the work you do and how you do it. Identity formation for internal auditors is important for the auditor himself and his society because his identity reflects the expectations of himself and the expectations of society from him. With the formation of professional and organizational identity for the internal auditor, ambiguities about the role of the internal auditor in the organization are eliminated. Internal auditors' self-image is not formed solely based on internal factors; external social entities are also involved in the formation of their self-image. (Wu and Tuttle, 2014). Part of this interaction is with organizations, and internal auditors define their identity in terms of membership in an organization or job. That is, they identify themselves with the organization in which they work (or will work). In this study, the dim and ambiguous role of internal auditors was addressed using the data-based method and interviews with experts. Also, the components that were presented in the qualitative part of this research through the model were considered as research hypotheses and their effect on the identity of internal auditors was tested using the structural equation analysis method. The results of this test showed that the variables of organizational, professional, environmental conditions and constraints have a significant effect on the identity of internal auditors. . The identity of internal auditors includes two obvious and hidden aspects, each of which has significant effects on their efficiency and effectiveness. The obvious aspects include the skills, knowledge and formal qualifications of auditors, which are easily visible and assessed. However, the hidden aspects, such as values, attitudes and personal experiences, are less visible and have a profound effect on the way auditors perform and make decisions. This study uses qualitative and quantitative methods to collect data from internal auditors,

and the results show that paying attention to the hidden aspects of identity can help improve internal audit performance and increase self-confidence in decision-making. The results of this study can be a guide for managers of organizations to strengthen the role of internal auditors. In this regard, it is recommended that standard-setters, the internal audit profession, the stock exchange, managers, and all stakeholders work to create professional and organizational infrastructure, create appropriate environmental conditions, and reduce restrictions. It is suggested that the internal audit unit should not be part of the accounting system or be involved in administrative and daily work so that it can easily make the necessary reviews and comments on the system. If internal audit is not present in the system or method and that system or method continues to operate without any disruption, it means that the internal audit unit is independent. Internal auditors do not have the same independence as independent auditors, because they are employees of the company in which they work and the inherent constraints of the employee-employer relationship govern their work. However, to adequately maintain the independence of internal audit, it is better for organizations to form a committee called the audit committee and the internal auditor is selected and his performance is evaluated with the opinion of that committee, not those who have significant influence and decision-making power. In order to be able to perform all their duties in a competent manner, internal auditors must have the trust of the people with whom they are associated. This trust can be provided by a constructive working relationship and being a consulting party to the client, and as a result, the client will be prepared to accept the content of the auditors' reports. It is also necessary to have specific guidelines and rules in this profession. Scheduling. Internal auditors should strengthen and update their knowledge and skills by participating in continuous education programs. The quality of corporate governance should be considered by independent auditors because it has a significant impact on the quality of internal audit. In particular, an independent auditor cannot make a positive assessment of internal audit quality when he/she evaluates the quality of corporate governance as low or when he/she cannot assess the quality of corporate governance, even if the independent auditor has a positive assessment of the competence and expertise, impartiality, and performance of internal audit operations (Desai et al., 2010). Based on the findings of this study, several guidelines are provided for internal auditors and other influential people in this profession. The following suggestions are made: In order to strengthen the identity of internal auditors, it is recommended that organizations design training and development programs that examine the values and beliefs of auditors in more depth. Also, creating a space for dialogue and exchange of views among auditors can help to better understand roles and responsibilities. Finally, paying attention to the hidden dimensions of internal auditors' identities can lead to improved performance and increased professional credibility. This study emphasizes the importance of a comprehensive understanding of internal auditors' identities and suggests that future research should further investigate hidden factors and their impact on internal auditors' performance.

Given that the results of the present study and the model for internal auditors' identities are based on the experiences of the participants, it is expected that its results will be useful for the development and completion of the internal audit profession and serve as a conceptual framework to guide and illuminate the challenges and problems of the audit profession. Therefore, internal auditors are advised to use the results of this study to solve issues and problems related to their role and identity. It is recommended that internal auditors in organizations, given that the identity of Their negative and negative attitude in organizations is more in order to promote their role and identity and reveal their negative identity. They should communicate more with managers so that the importance of their role becomes apparent and to develop their professional and organizational capabilities, they should use the first strategy, which is a defensive and stabilizing strategy, and avoid the adaptation strategy so that they do not get bored and isolated from their job. It is recommended to the senior managers of the organization to consider internal auditors as the added value of the organization and one of their most important support hands in solving problems and to seek advice from them in all areas, especially the control environment, and also to create a friendly atmosphere full of cooperation and participation in the organization. Today, the existence of rules and guidelines is the most important tool for achieving goals. In a profession like internal auditing that suffers from the lack of necessary and sufficient legal supervision and guidelines, many problems are created. Therefore, based on the results of this research, it is suggested to the Stock Exchange Organization to take the necessary measures to form committees to supervise the correct implementation of the internal controls guidelines, and to create a proper governance system to create a culture that internal auditors can play an important role like independent auditors. Therefore, it is suggested to all these people to lay the groundwork by holding seminars, conferences, training courses, etc. to introduce and give importance to the identity and role of internal auditors and to place the internal audit unit as one of the most important units in the organizational chart. A qualitative

research should become a guiding light for further research; In other words, in research using the grounded theory method, in addition to delving deeply into the subject under study, concepts and categories that have previously received less attention are identified, each of which can be a topic for further research. Therefore, we will mention some suggestions for future researchers:

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