

## Insights on Behavior of Tunisian Auditors

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**Abstract :** This paper aims to examine the impact of public interest commitment, the attitude towards independence enforcement, and organizational ethical culture on auditors' ethical behavior. It also tests the moderating effect of gender diversity on these relationships. The sample consisted of 100 Tunisian chartered accountants. An online survey was used to collect the data. Data analysis techniques used to test hypotheses The findings of this study provide practical implications for accounting professionals, regulators, and audit firms as they help understand auditors' beliefs and behaviors, which implies more effective mechanisms for improving their ethical values.

**Keywords :** public interest, independence, organizational culture, professional behavior, Tunisian auditors

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