



Developing a Comprehensive Model of Psychological Factors Affecting Audit Quality in the Iranian Auditors' Community Based on the Grounded Theory Approach

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Abstract

The purpose of this study is to develop a comprehensive model of psychological factors affecting audit quality in the Iranian auditors' community based on the grounded theory approach. The research is fundamental in terms of its objective and exploratory in nature. For data collection, a semi-structured in-depth interview approach was considered alongside library studies. This study, utilizing a qualitative approach and grounded theory methodology, aims to develop a comprehensive model of psychological factors influencing audit quality in the auditors' community. The statistical population of this research consisted of experts, specialists, and university professors in the field of auditing. Purposeful and snowball sampling methods were used to identify experts, and interviews were conducted with 10 experts based on data saturation. In the next step, 71 initial conceptual propositions were derived from open coding, 26 categorical propositions from axial coding, and 4 main categories from selective coding. According to the research findings, based on qualitative data, the psychological factors influencing audit quality can be categorized into four main groups: individual factors, interpersonal factors, environmental and organizational factors, and cognitive and decision-making factors. The study demonstrated that the impact of these factors on audit quality is both direct and indirect, and their interaction can either enhance or diminish audit quality. Identifying, understanding, and properly managing these factors help organizations and auditors improve their performance and enhance audit quality.

Keywords: *Psychological factors, audit quality, auditors' community, grounded theory approach.*

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1. Introduction

Research on the development of a comprehensive model of psychological factors affecting audit quality in the Iranian auditors' community is a crucial and fundamental topic. Developing a comprehensive model of psychological factors that influence audit quality can help auditors perform the audit process more accurately and identify deficiencies more effectively. Examining psychological factors and developing a comprehensive model can enhance public trust in the accuracy and reliability of audit reports. This trust ensures the stability of financial and economic markets. By analyzing the influential psychological factors, professional standards for auditors can be improved, helping them adopt better methods in their auditing activities [1, 2].

Auditing is one of the most critical supervisory processes in the economy, playing a vital role in maintaining the financial health of companies and ensuring the transparency of their financial information. Audit quality is defined as the extent to which an audit report conforms to auditing standards and professional accounting principles. Various factors influence audit quality, including economic, legal, and social factors [3, 4]. Among these, psychological factors also play a significant role in audit quality. The role of psychological factors in audit quality can be diverse. Various factors, such as auditors' communication skills, ethical decision-making, attention to detail, independence, and even organizational culture, can influence audit quality [5-7]. For instance, an auditor's communication skills, especially their ability to effectively interact with company managers and employees, can improve the audit process and provide a better understanding of the company's risks and opportunities. Furthermore, an auditor's ethical decision-making in complex situations can affect audit quality. Ethical decisions that align with professional principles and ethics can enhance the reliability and quality of the audit [8-10].

Audit quality is a broad and complex concept that incorporates the influence of several factors. Psychological factors are among these elements and play an essential role in shaping and enhancing audit quality. Studies have shown that psychological factors can have significant effects on audit quality. Some of these factors include auditors' personality traits, communication skills, psychological pressures, ethical decision-making, and the use of cognitive models [11, 12]. One of the most critical psychological factors that significantly impact audit quality is auditors' personality traits. Traits such as precision,

conscientiousness, conservatism, and professional ethics can directly affect audit quality. Auditors with positive personality traits can positively influence their evaluations and make significant improvements in risk reduction and timely detection of deficiencies. In addition, auditors' communication skills greatly impact audit quality. The ability to effectively communicate with managers, employees, and other stakeholders involved in the audit process can facilitate a better understanding of the situation, leading to more effective audit execution [13-16].

Psychological pressures can also impact audit quality. Pressures related to time constraints, resource limitations, and management expectations can increase errors or reduce audit accuracy. In this regard, ethical decision-making by auditors plays a significant role. Choosing ethical options during the audit process ensures credibility and transparency, ultimately enhancing audit quality [17]. Cognitive models and auditors' mental frameworks also influence audit quality. Using appropriate cognitive models and accurately understanding various audit processes can improve performance and audit quality. An auditor's communication skills facilitate the audit process and enhance effective interactions with managers and employees of the audited company, helping them understand the company's opportunities and risks more effectively [18, 19].

The ethical decision-making of auditors is also of great importance. Decisions that align with professional and ethical principles can increase public trust in audit reports and improve audit quality. Auditor independence is another key factor. Independence can enhance public trust in audit reports and ultimately lead to improved audit quality [20, 21]. Several psychological factors, including cognitive biases, psychological pressures, stress, and fatigue, can negatively affect auditors' professional judgment and decision-making. Cognitive biases such as overconfidence, confirmation bias, and conservatism can lead to incorrect conclusions and errors in the audit process. For example, an auditor's overconfidence in management can result in greater reliance on management statements and confirmations, reducing independent evidence and lowering audit quality [22-24]. Furthermore, psychological pressures caused by tight budgets or unrealistic deadlines can decrease audit accuracy and prevent auditors from collecting sufficient evidence. Stress and fatigue can also reduce an auditor's focus and attention, negatively impacting decision-making quality [1, 2]. Therefore, effectively managing psychological factors in the audit process and controlling cognitive biases are crucial. Utilizing tools such as checklists

to reduce biases, planning appropriate schedules, allocating sufficient resources, and managing work-related stress and pressures can significantly improve audit quality.

Audit quality plays a critical role in the stability and health of the economy and society. Enhancing audit quality can prevent financial crises and economic recessions. Analyzing data related to auditors' psychological factors can serve as an effective tool for improving audit quality. By examining available data and analyzing the relationships between various personality traits, ethical decision-making, psychological pressures, and auditors' communication skills, a comprehensive model of the factors influencing audit quality can be developed. Research in this field can validate scientific hypotheses regarding the impact of psychological factors on audit quality. Through data collection and analytical methods, these hypotheses can be confirmed, rejected, or refined, contributing to scientific knowledge. By developing a comprehensive model of psychological factors affecting audit quality, professional standards can be improved in various areas, including training, professional examinations, and evaluation processes. Research in this area can lead to the development of new and advanced auditing approaches. These approaches may include utilizing modern technologies for data analysis and predictive models to enhance audit performance. Given the importance and necessity of the topic, this research can play a significant role in improving audit quality in Iran. It can help identify influential psychological factors, understand their impact on audit quality, and propose solutions to improve audit quality by mitigating the effects of negative psychological factors. The present study aims to discover a comprehensive model of psychological factors affecting audit quality in the Iranian auditors' community and their consequences based on evidence derived from experts' opinions and discourses in the accounting and auditing industry.

2. Methodology

This study falls within the category of exploratory research. This study adopts a qualitative approach and employs the grounded theory method to explore the phenomenon under investigation and develop a conceptual model in this field. Grounded theory is a process of constructing a well-documented and structured theory through systematic data collection and inductive data analysis to address emerging questions in areas that lack

sufficient theoretical foundations for hypothesis formulation and testing.

Considering the research method, theoretical sampling with purposive (judgmental) sampling techniques was used. Theoretical sampling in grounded theory refers to the process of data collection for the purpose of developing a theory, allowing the researcher to collect, code, and analyze data while deciding what data to collect next and where to find it, thereby developing the theory simultaneously. In theoretical sampling, the process continues until theoretical saturation is achieved, after which sampling is terminated. In grounded theory-based research, theoretical saturation occurs when repetitive and similar responses are obtained during interviews, indicating that the researcher can no longer acquire new data for the study. A theory is considered valid only when the researcher reaches the point of saturation. This requires field studies until no new evidence or data is obtained, meaning that a thorough examination of the data has been conducted.

In this study, 15 individuals with sufficient experience were gradually selected for interviews from an initial pool of 20 experts. Repetition in received information was observed from the twelfth interview onwards; however, to ensure data completeness, interviews continued up to the fifteenth session. At the beginning of each interview, the research topic was explained, and if the participant consented, audio recordings were made; otherwise, data was collected through note-taking. The interview process commenced with the question: "In your opinion, what psychological factors affect audit quality?" and subsequent questions were posed based on the interviewee's responses. Each interview lasted between 30 minutes to one hour.

At this stage, 10 auditing experts were interviewed until theoretical saturation was achieved.

For validity assessment, the content validity index (CVI) was used. To calculate the CVI, the interview questions were sent to 10 experts, who were asked to evaluate each variable based on three criteria using a four-point Likert scale: relevance, simplicity, and clarity (e.g., 1 = Not clear, 2 = Somewhat clear, 3 = Clear, 4 = Completely clear). The CVI score was calculated by dividing the sum of agreement scores (ratings of 3 and 4) by the total number of respondents in the study. All interview questions obtained a CVI score above 0.79, confirming the validity of the interview questions.

The data analysis process in grounded theory is based on three coding stages: open coding (creation of concepts and categories), axial coding (identification of the core category,

causal conditions, intervening conditions, contexts, strategies, and outcomes), and selective coding (development of the theory). The subsequent sections describe the formation of categories derived from the concepts, starting with an explanation of the open coding process and coding of interviews, followed by the development of concepts and categories.

3. Findings and Results

A. Open Coding

Open coding is an analytical process through which concepts are identified, and their characteristics and dimensions are discovered within the data. In this phase of grounded theory, the researcher segments the collected data, such as interviews, observations, and personal notes, to shape the initial categories related to the studied phenomenon. Through this segmentation, concepts are identified, and their characteristics and dimensions are explored. The researcher identifies and labels relevant data fragments, which serve as the foundation for further analysis.

B. Axial Coding

Axial coding is the second stage of analysis in grounded theory research. The goal of this stage is to establish relationships between the categories generated during the open coding phase. This is conducted based on the paradigm model, which helps the researcher facilitate the theory development process. Axial coding is centered around the expansion and development of a core category, which acts

as a central theme connecting other categories. By relating subcategories to the core category, a more comprehensive understanding of the data is achieved, and patterns begin to emerge that explain the interactions between various factors.

C. Selective Coding

Selective coding is the final phase in the grounded theory analysis, where the researcher consolidates the identified codes and concepts from the previous two stages to develop a coherent theoretical framework. In this phase, the core category is systematically linked to other categories, and the relationships between them are substantiated with evidence from the data. The researcher constructs a narrative that explains how specific factors influence the core phenomenon, leading to particular relationships and outcomes. Selective coding focuses on refining the categories and their interconnections to ensure the validity and robustness of the emerging theory. The entire process aims to produce a well-founded theoretical model based on empirical evidence.

The analysis of interviews and data collection led to the identification of four key selective coding categories, each encompassing a range of axial codes that provide deeper insights into the psychological factors affecting audit quality. The identified categories include individual factors, interpersonal factors, environmental and organizational factors, and cognitive and decision-making factors. These factors collectively contribute to understanding the dynamics influencing audit quality in the Iranian auditors' community. The summary of axial and selective coding is presented in the following table.

Table 1. Axial and Selective Coding

Selective Coding	Axial Coding
Individual Factors	<ul style="list-style-type: none"> - Stress and Anxiety: Time-related pressure, Concern about possible errors, Tension in client relationships, Workload-induced stress, Anxiety related to performance evaluation. - Motivation and Job Satisfaction: Sense of job value, Career advancement opportunities, Alignment between skills and tasks, Appreciation of good performance, Work-life balance. - Experience and Knowledge: Years of experience in auditing, Familiarity with various industries, Up-to-date knowledge of accounting standards, Awareness of financial regulations, Mastery of advanced audit techniques. - Professional Commitment: Adherence to professional ethics, Maintaining independence and impartiality, Continuous skill improvement efforts, Responsibility for audit quality, Confidentiality of client information. - Skills and Expertise: Ability to analyze complex data, Skill in detecting fraud and errors, Decision-making in ambiguous situations, Time management and prioritization skills, Strong communication skills with stakeholders.
Interpersonal Factors	<ul style="list-style-type: none"> - Team Communication: Regular team meetings, Transparent reporting, Information sharing, Constructive feedback, Collaborative problem-solving. - Leadership and Management: Participatory leadership style, Appropriate delegation of authority, Support for professional development, Clear goal setting, Fair performance evaluation. - Mutual Trust: Transparency in decision-making, Respect for diverse opinions, Commitment to obligations, Information confidentiality, Support for colleagues in challenging situations. - Interpersonal Conflicts: Differences in audit methods, Competition for promotions, Variations in work styles, Disagreements over task allocation, Tensions due to time pressure.
Environmental and Organizational Factors	<ul style="list-style-type: none"> - Organizational Culture: Ethical organizational values, Team-oriented work environment, Emphasis on quality and accuracy, Continuous learning culture, Encouragement of innovation and creativity.

Cognitive and Decision-Making Factors

- Policies and Procedures: Standard audit guidelines, Quality control frameworks, Risk assessment procedures, Information confidentiality protocols, Auditor rotation policies.
- Support and Resources: Specialized audit software, Access to databases, Ongoing professional training, Technical and expert support, Adequate work facilities.
- Work Complexity: Diversity of audited industries, Complex and unusual transactions, Constant regulatory changes, Large volume of financial data, Complex organizational structures of clients.
- Cognitive Biases: Confirmation of initial assumptions, Overreliance on past experiences, Resistance to change, Judgment based on available information, Halo effect in evidence evaluation.
- Professional Judgment: Risk assessment in auditing, Determination of audit materiality, Decision-making on evidence sufficiency, Detection of fraud indicators, Interpretation of standards in complex cases.
- Mental Fatigue: Reduced focus during long hours, Decline in detail accuracy, Slower processing of complex information, Increased likelihood of errors, Difficulty in complex decision-making.
- Auditor Self-Efficacy: Confidence in handling complex tasks, Belief in fraud detection skills, Assurance in managing work pressure, Sense of adequacy in facing challenges, Confidence in learning new skills.

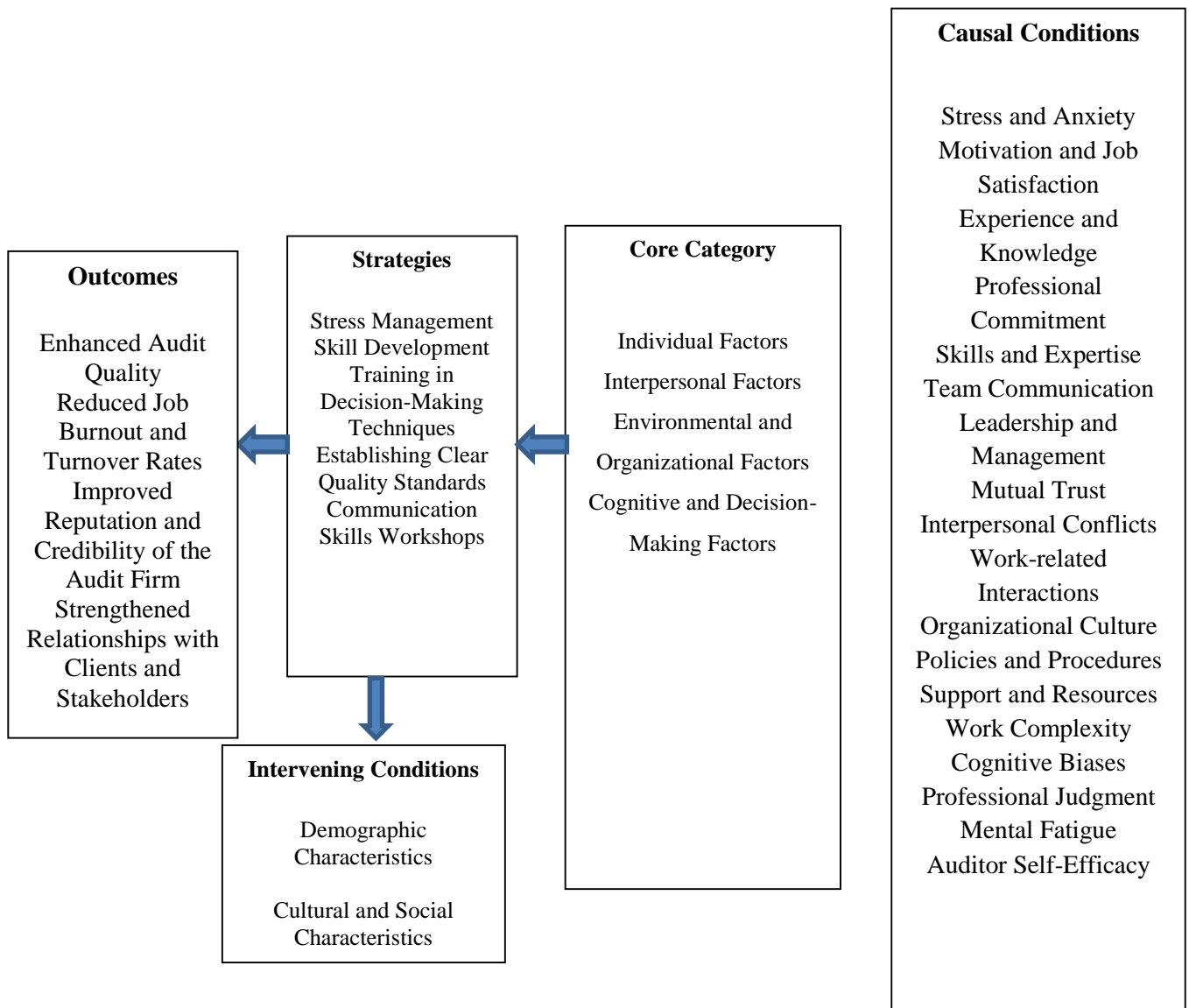


Figure 1. Grounded Theory Model of The Study

4. Discussion and Conclusion

The present study aimed to develop a comprehensive model of psychological factors influencing audit quality

within the Iranian auditors' community. The findings revealed that these psychological factors could be categorized into four main groups: individual factors, interpersonal factors, environmental and organizational factors, and cognitive and decision-making factors. The study's results align with previous research emphasizing the multifaceted nature of audit quality and the significant influence of psychological and behavioral elements on auditors' performance and professional skepticism.

The findings indicated that individual factors, such as stress, job satisfaction, experience, and professional commitment, play a critical role in shaping audit quality. Stress and anxiety, driven by workload and performance evaluation concerns, were identified as significant determinants of auditors' effectiveness. This finding aligns with Bauer (2019), who demonstrated that fatigue and stress impair auditors' judgment and decision-making abilities, ultimately affecting audit quality [25]. Similarly, motivation and job satisfaction were found to enhance auditors' performance, consistent with Liu (2020), who suggested that emotional intelligence positively influences professional skepticism and decision-making quality [26].

Interpersonal factors, including teamwork, leadership, trust, and conflicts, were also found to significantly impact audit outcomes. Effective communication and trust among audit team members have been highlighted in previous studies, such as Aschauer et al. (2017), who emphasized that mutual trust enhances professional skepticism and contributes to audit quality [27]. Conversely, interpersonal conflicts were found to hinder audit efficiency, which supports findings by Marech et al. (2020), indicating that conflicts between auditors and clients may compromise the quality of audits by affecting auditors' independence and judgment [28].

Environmental and organizational factors were identified as critical components, with organizational culture, policies, resources, and task complexity influencing audit performance. The study found that auditors working in environments with strong ethical cultures and clear audit guidelines performed better, which aligns with the work of Daiyayi and Azizi (2018), who reported that ethical and regulatory frameworks significantly contribute to audit quality [20]. The availability of resources such as audit software and professional training was also highlighted as crucial for audit effectiveness, echoing findings from Rahman, Yaacob, and Radzi (2016), who identified resource constraints as major challenges for auditors in developing economies [29].

Finally, cognitive and decision-making factors, including cognitive biases, professional judgment, mental fatigue, and self-efficacy, were found to influence audit quality. Cognitive biases, such as overconfidence and reliance on past experiences, were identified as significant threats to audit objectivity, consistent with findings by Buchheit et al. (2019), who highlighted the negative impact of subconscious biases on audit quality [30]. Additionally, auditors with higher self-efficacy were found to be more resilient and capable of handling complex tasks, which is supported by Lee and Isa (2022), who noted that auditor self-esteem moderates the adverse effects of client narcissism on audit quality [7].

The results of this study reinforce the notion that audit quality is not solely dependent on technical skills but is significantly influenced by psychological and environmental factors. The stress and workload challenges identified in this study align with Ayemere (2023), who found that time pressure negatively impacts auditors' ability to detect fraud and assess risks accurately [31]. Furthermore, organizational support and clear audit policies can mitigate stress and improve job satisfaction, as found by Jones and Taylor (2021), who highlighted the role of workplace support in fostering auditors' loyalty and performance [32].

Interpersonal relationships within audit teams play a critical role in shaping audit outcomes. The present study's findings confirm the work of Sweeney et al. (2020), who argued that effective communication and collaboration among team members are essential for maintaining audit quality [33]. Moreover, interpersonal trust can serve as a buffer against external pressures and conflicts, leading to better audit outcomes [28]. Conversely, conflicts and communication breakdowns within audit teams were found to undermine the effectiveness of audit processes [34].

The impact of organizational culture and environmental factors on audit quality has also been well-documented in the literature. The findings from this study are consistent with the research of Rezaei et al. (2019), which emphasized the importance of organizational identity and professional values in enhancing professional skepticism [35]. A supportive organizational environment, including access to resources and continuous professional development, has been shown to improve audit performance and job satisfaction [20].

Cognitive biases remain a persistent challenge for auditors, as demonstrated in this study. The findings align with the work of Chan, Yim, and Lam (2020), who suggested that auditors often struggle with biases that affect

their ability to remain objective and skeptical [36]. However, interventions such as decision-making training and cognitive debiasing techniques have been found to mitigate these effects.

Despite the significant insights obtained from this study, several limitations should be acknowledged. First, the study was conducted within the context of the Iranian auditing community, which may limit the generalizability of the findings to other cultural and regulatory environments. Additionally, the reliance on qualitative data through interviews introduces the possibility of respondent bias and subjectivity in reporting experiences. Another limitation is the sample size, which, although sufficient for reaching theoretical saturation, may not fully capture the diversity of experiences among auditors in different organizational settings.

Future research should consider expanding the scope of the study by incorporating quantitative methods to validate the qualitative findings and establish causal relationships between psychological factors and audit quality. Longitudinal studies could provide insights into how these factors evolve over time and influence auditors' performance in the long run. Additionally, comparative studies across different countries and regulatory environments could enhance our understanding of how cultural and institutional differences impact auditors' psychological dynamics and audit quality.

The findings of this study have several practical implications for audit firms and regulatory bodies. Audit firms should focus on implementing stress management programs and providing training to enhance auditors' decision-making and communication skills. Developing clear quality standards and guidelines can help auditors navigate complex audit environments with greater confidence. Furthermore, promoting a culture of continuous learning and professional development within audit firms can enhance auditors' competencies and ensure sustained audit quality. Encouraging team collaboration and trust-building initiatives can also contribute to improved audit processes and outcomes.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

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

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