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Motivational values and their effects on market attitude and customer attitude in auditing institutions

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Abstract

The purpose of this research is to investigate the motivational values and their effects on the market attitude and customer attitude in auditing institutions. The data of this research, which was prepared from 385 questionnaires from auditors working in auditing institutions, and members of the Society of Certified Accountants and Auditing Organization in 2019, were analyzed and concluded using SPSS and LESSRL software. To check the appropriateness of the measurement tool (questionnaire), confirmatory factor analysis (CFA) with a covariance approach was used by Lisrel 8.8 software. Also, to check the type of data distribution, the coefficients of skewness and kurtosis have been used. Using the one-to-one method, an independent sample of the influence of motivational values on the market tendency and the client's tendency of an audit firm has been identified. The results of this research show that there is a direct and significant effect between motivational values on market orientation and customer orientation of auditing firms, and as much as motivational values increase in institutions, market orientation and customer orientation will also increase.

1. Introduction

The necessity of establishing ethical culture and behavior is such that many large

organizations reacted to legal and environmental pressures by establishing ethical cultures in organizations.

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Professional and ethical behavior on the part of auditors, educated people, supervisory boards, legislative assemblies and business owners seems necessary (Weaver et al. 14, 1999: 283). If an ethical culture had been created and auditors behaved responsibly, the unethical behavior of American companies would not have led to the failures and scandals of the beginning of the 21st century. Some researchers believe that organizational culture is one of the things that leaders of organizations should pay attention to. The collapse of Arthur Anderson is an opportunity to cultivate moral culture through leaders (Jenkins et al. 15, 2008: 46). In recent years, not observing the ritual of professional behavior, trustworthiness, and ethical principles has led to several financial scandals. Enron, WorldCom, Adelphia, Tyco, Martha Stewart 5, and Parmalat⁶ are companies that have unethical and unprofessional practices. Other ethical lapses have also been reported in the mutual investment fund industry and the primary mortgage industry, although unethical behaviors in the primary mortgage industry have contributed to global problems (Donaldson 9, 2005: 3). Copeland¹⁰ (2005) believes that although the effect of unprofessional behavior and ethical slips may be small, it leads to the collapse of the largest companies in the world and causes the loss of hundreds of billions of dollars in the value of shareholders' capital. Also, these scandals will destroy the credibility and reputation of hundreds of thousands of people who have spent their time respecting the trust and doing the right things (p. 36). In the analysis of these events, some people have expressed human nature as opportunistic and inattentive to ethics by using basic economic assumptions. Some others consider the decline of moral values in society as the reason for undermining moral standards (eatemadi and Dianati Dalami, 1388: 12).

2. Theoretical foundations and research background

The concept of motivation

The term motivation was first taken from the Latin word (move) which means movement. Motivation is called the reason for behavior. In other words, a person does not do any behavior that is not driven by a motivation or need. . Human motivation, whether conscious or unconscious, is caused by his needs. Therefore, in the definition of motivation, it can be said: that motivation or need is an internal state and lack or deprivation that makes a person perform a series of activities (Syed Javadin, 2016). Another definition of motivation is "the desire to put in a lot of effort to achieve the goals of the organization in such a way that this effort is directed towards satisfying some individual needs" (Stephen P. Robbins, 2017).

One of the primary duties of a manager is to motivate employees at a high level of performance. That is, the manager must make sure that people work, come to work regularly and have a positive contribution to the mission of the organization.

Job performance is related to ability, environment and motivation (Mohammad Zadeh and Mehr Vozhan, 2016).

Motivation is a chain process that starts with a feeling of need or a feeling of lack and deprivation, then it leads to desire and causes tension and action towards a goal, the product of which is the behavior of reaching the goal. The sequence of this process may lead to the satisfaction of the need. Therefore, motivations encourage and incite a person to perform a task or behavior, while motivation reflects a general desire. In all motivational research, the place of punishment and encouragement is still mentioned as very strong motivations, and in this regard, money is mentioned as a tool for awarding rewards, but it is not the only motivational factor.

Value structure

On the one hand, values guide and determine social tendencies and ideologies, and on the other hand, they determine social behavior and action, which are manifested in customs, laws, beliefs, sacred principles, and daily life practices (Dariapour, 1388). The priorities that people give to values are not the same, these priorities usually reflect mood, personality, sociability, unique life experiences, surrounding culture and the like (Schwartz et al., 1998). In the context of explaining the factors affecting the structure and value priorities of people, several theories have been proposed. For example, Inglehart divides values into two material and metamaterial categories and considers factors such as productive security, economic security during childhood, parents' education and occupation, occupation and social class to be effective in people's value priorities (Inglehart and Becker 2000). One of the intellectual preoccupations of researchers in the field of values is determining and describing social groups according to the above value classifications and determining the effective factors in the tendency of groups and social strata, such as women and men, to each of these types of values. At the same time, observing the behavior of young people, as well as the results of some research conducted in Iran, indicate the existence of values and norms in young people that seem different from the values and norms of adults (Mohsani, 2015).

Theoretical dimensions of Schwartz's theory of values

Schwartz proposed a theory related to the structure and content of values. In this theory, he organized several separate values in a limited set of universally recognized values in different cultures. Although there is less consensus about the structure of value, most theorists agree that values are standards or criteria for selecting goals or directing actions and are relatively stable and durable over time. Schwartz believes

that values change in the language of the goals of basic human needs, and people learn how to express these requirements in the form of values by interacting with each other. They learn that values or goals are compatible and help to realize each other and cannot be realized if they are in conflict. In this regard, the people of a trade network create the connection of each of the values. Researchers have not extended Schwartz's model to accounting, but some of them have made suggestions. As an example, cultural studies in accounting should be sensitive to the level of analysis of the structure of values. If the research goal is to test the individual characteristics and behavior of accountants in different cultural environments, the value standards of the individual level of accountants should be used; But if the values of accountants are compared with institutional characteristics and different cultures and as a regulatory framework for financial reporting, the use of both cultural and individual levels will be more favorable (Darabi and Ramroz, 2019). Using Schwartz's universal human values to describe a set of motivational values in accounting provides a more comprehensive and correct theoretical presentation of accounting subcultures compared to the Hofstede-Gary framework. Motivational values are focused on people's motivation, which is a function of comparison between possible or actual decision events and people's mental reference points. . The motivational effects of the object include the effects of the individual's mental reference point and the effects of internal conflicts or inconsistencies between the mental representations and the individual's behavior. In other words, people's motivation depends on the comparison of real or possible events of the decision and the reference point determined by people's mental representations of the work or, in other words, the desired task. . For example, people are less motivated to achieve a result or the consequence of a particular decision

if that decision result is beyond their mental reference point. Schwartz's value framework includes a more comprehensive sample of respondents that can be generalized to the accounting field. Therefore, motivational values in accounting based on Schwartz's framework provide a better opportunity to understand the nature and complexity of the accounting subculture

1- Values at the individual level

The structure of values at the individual level, such as security, conformity, tradition, benevolence, globalization, self-direction, stimulation, enjoyment of progress and power, represent those goals that provide the principles of individual life. The structure of values at the individual level, such as security, conformity, tradition, benevolence, globalization, self-direction, stimulation, enjoyment of progress and power, represent those goals that provide the principles of individual life. In this sense, the relationship between the individual and cultural levels of values and their structural interpretation means understanding the meaning of the manifestation of individual personality and social culture. The global structure of people's values is presented according to the type of motivational value. Types of motivational values are self-reliance, risk-taking, welfare seeking, professional competence, power, security, rules and regulations, custom, benevolence and generalism.

2- Values at the cultural level

By expressing the cultural values of embodiment, hierarchy, mastery, emotional independence, intellectual independence, egalitarianism and harmony and harmony, Schwartz expresses the value components of the individual level.

3- Global values

Also, in his opinion, universal human values are mental beliefs and attitudes about desirable goals that guide people's lives. The concept of considering values as mental items, believing in the desirable goals of human guides in life, and thus provides a structure for the test of accounting culture. If accountants have a unique and different set of values in mind as a result of specialized education and professional training courses, then the aforementioned values will appear in the attitude and behavior of accountants. Such values will be institutionalized through education and as behavioral standards for them; But since values have priority over actions and conditions, the diversity of cultural groups in the accounting profession will result in diversity in attitudes and behaviors due to ethnic, gender, and religious differences. Also, according to Schwartz's opinion, universal human values are mental beliefs and attitudes about desirable goals that guide people's lives. The mentioned concept is based on the original theory of Schwartz and Bilski (1987), and defining three types of human needs, such as: biological needs, needs to coordinate social interactions and organizational collective criteria for survival and group preservation. Schwartz's motivational theory, which has classified the value system into two parts, individualistic and collectivist, has distinguished between the interests of the individual and the interests of the public. The aforementioned theory can be used in the field of accounting, so that in the field of financial reporting, managers will have multidimensional interpretations of the quality of financial reporting when preparing financial statements, with different motivational values. So that according to Schwartz's theory, the five value structures of power, progress, welfare, motivation and self-control mainly provide individual interests and generalism, benevolence, harmony and adaptation,

traditionalism and security as motivational values focused on Collective interests are mentioned. On the other hand, professional accounting ethics or business ethics of the reporting unit is a set of principles and standards of human behavior that determine the professional behavior of accountants and the financial group of the reporting unit. . In other words, professional ethics in the field of accounting is a rational thinking process whose goal is to realize what values should be maintained and promoted in the organization and business environment. Professional ethics are classified in three main axes including values. Professional ethics are classified in three main axes including moral values, principles of professional ethics and ethical code. It can be considered as a mediating variable along with Schwartz's motivational theory. be interpreted as an evolved model of the ethical behavior of managers in the reporting unit (Kabli et al., 2019). Ethical, the principles of professional ethics and the code of ethics are classified and can be considered as a mediating variable along with Schwartz's motivational theory. be interpreted as an evolved model of the ethical behavior of managers in the reporting unit (Kabli et al., 2019).

Universalism creates the values of social justice, quality, connection with nature, world peace, enlightenment, a beautiful world, wisdom and knowledge, and environmental protection. . In the field of accounting practice, the goal of generalization motivation has a close relationship with professional accountability about how to act in the direction of public demand (Schwartz 1992).

Benevolence goes back to "maintaining and promoting people's well-being". The origin of benevolence is "the need for positive interaction for the promotion and growth of groups" and "the organizational need for cohesion" became. In accounting, the purpose of benevolence motivation can

be interpreted as the need to maintain and promote the will of organizations and institutions in the related fields of accounting (Schwartz, 1992).

Coordination (adaptation) is considered as the restraint of actions, desires and impulses and originates from the need to prevent those desires of individuals. which causes social problems if handled softly. . Pursuing the goal of coordination in the field of jealousy procedure will lead to the tendency to comply with the laws and regulations set by law-making organizations and institutions. The purpose of tradition create the values of respect for tradition, humility, religiosity, responsibility in life and moderation. The difference between tradition and conformity is that the values of conformity involve obedience to individuals, such as parents, teachers, and administrators, but the values of tradition involve obedience to more abstract things. Like religion and customs. It can be concluded that the values of harmony encourage responding to the current situation and expecting change, while the values of tradition demand responding to the expected interactions formed in the past. . Therefore, the pursuit of harmony values in accounting is based on following the laws and regulations of organizations and legislative institutions, and the values of tradition are the desire of accountants to follow the customs and accepted accounting procedures, such as traditional methods based on cost accounting. refers (Schwartz, 1992).

Security creates the need for safety, harmony, social stability and stability of relationships. The motivational goal of security comes from the human need to protect group members. The mentioned goal appears in the values of social order, family security, national security, mutual assistance, cleanliness, sense of belonging and health. , appears. The motivational goal of security in the field of jealousy will lead to the creation of favorability in certainty,

stability, and integrity in the jealousy procedure, as well as giving importance to reliability. Security will prefer the uniformity and stability of the procedure. Therefore, the motivational goal of security includes the values of conservatism and uniformity (Schwartz, 1992).

Self-determination creates a set of values, including creativity, freedom to choose personal goals, curiosity and independence. The motivational goal of self-regulation can be related to the value of professionalism, in the context of accountants' greater desire to be allowed to exercise professional judgment compared to their desire to be loyal to dry rules and regulations (Schwartz and Bilsky, 1987).

Power refers to the goal of achieving social status and control or mastery over people and resources. According to Schwartz's opinion, the desirability of power comes from the importance of distinguishing status and status in social institutions. Values that include the purpose of power include ability and authority, wealth, social power, maintaining social image and being recognized in society. The motivational goal of power is more closely related to accountants' preference for professional self-governance than compliance with general rules and legal control (Schwartz, 1992).

Progress is the effort to achieve individual success through a worthy effort and by social norms. Developmental values include ambition, success, ability, and influence. The motivational goal of success is reflected in the desire of envious people to maintain a high level of professional effort in the work they do (Schwartz, 1992). Motivation includes values that derive from the basic needs for variety and motivation to maintain an optimal level of activity. The motivational goal includes the motivation to pursue things such as excitement, novelty and facing the challenges of life. The values that create this goal include a diverse and exciting life and courage. Therefore, the

preference of accountants for motivational values, for example, may appear in the desire to accept risk in identifying, measuring and disclosing financial information. Therefore, preferring motivational values contradicts conservatism (Schwartz, 1992).

welfarism comes from social satisfaction and satisfaction of physiological needs. The pursuit of satisfaction or satisfaction and personal pleasures expresses the motivational goal of welfarism. The value of welfarism does not appear in the accounting procedure by itself, and it appears only in the shade of achieving a significant amount of pleasure and satisfaction that is achieved by doing challenging tasks by accountants or by the social base resulting from their position. Slow (Schwartz, 1992).

Valian et al.(2019), in research, investigated the relationship between the professional and organizational identity of auditors and commercialization in audit institutions. The research tool is a questionnaire with 25 items based on a Likert scale with grades 1 to 5. This research was conducted between 2016 and 2017. A sample size of 384 people was selected from the community auditors working in the auditing organization and private sector institutions, members of the Certified Public To test the hypotheses of the research, structural equations with the help of software (PLS) were used. accountants Society of Iran, and statistical analysis was performed on 294 received questionnaires. The results of the research showed that auditors' professional identity has a negative and significant relationship with three commercialization criteria, including customer orientation, market orientation, and process orientation, while auditors' organizational identity has a positive and significant relationship with these three criteria. Pourheidari and Foroughi (2018) investigated the effect of CEO influence on the quality of accounting

information disclosure. The result of their research states that power as an individual characteristic of managers has a negative and significant relationship with the timeliness of Taheri and Izadinia (2017) investigated the importance of dimensions and signs of fraud in adjusting the audit program using the Pentagon model of fraud. The results of their research indicate that according to the Pentagon's 5- dimensional model, fraud includes pressure, motivation, opportunism, justification, ability and pride of managers, using the hierarchical analysis method, the opportunism of managers is the most important dimension of fraud in financial statements. Khair Elahi et al. (2016) investigated the consequences of failure of financial reporting for non-obligated managers, the results of their research indicate that the re-presentation of financial statements as a failure of reporting for non-obligated managers leads to labor market penalties for non-obligated managers. It has not been done and non-obligatory managers use unethical approaches in preparing financial statements. According to the findings of the research, effective market fines and effective management have not been considered as an obstacle for managers' unethical approaches. Namazi and Ebrahimi (2016) investigated the impact of individual and social structures on the moral intensity perceived by accountants. The result of their research states that individual variables such as religiosity, gender, have the greatest impact on the perceived moral intensity and the influence of the structures. Individuals are more than social structures. Namazi and Ebrahimi (2015) investigated the modeling and prioritization of the factors affecting the intention to report financial fraud by accountants. The results of their research indicate that individual ethics including religiosity and social ethics including organizational justice affect the intention to report fraudulently. Implementation of ethics

training programs and cultural and religious programs can have a positive effect on individual ethics. Nejadi Karimabad (2014), investigated the effect of individual values on managers' ethical decision-making. The results of their research show that managers are relatively inclined to answer ethical dilemmas, and individual values including altruism, self-esteem, and freedom influence decision-making. Ethical thinking has a positive effect and self-esteem hurts freedom, and managers' traditionalism as an individual value has no effect on ethical decision-making. Golperor (2014), during a case study, examined the relationship between idealism, relativism, Machiavellianism and cultural values with unethical behaviors. The results of her research showed that Machiavellianism and the cultural values of materialism and power distance have a positive and meaningful relationship with unethical behaviors. On the other hand, idealism and relativism had a negative and significant relationship with unethical behaviors. Mirzapour Al-Hashem and Abbasi (2014), during research, examined the relationship between professional commitment and Machiavellianism among accounting students of Tehran and Karaj Islamic Azad Universities. The results of their research showed that the index of Machiavellianism has an inverse relationship with the level of professional commitment. Dianti Deilmi and Rezapour Parves (2013) studied the relationship between corporate ethics, social responsibility and Machiavellianism with tax evasion. The results of their research showed that there is a negative relationship between the Machiavellian tendency of financial managers and their belief in corporate ethics and social responsibility, as well as between the Machiavellian tendency of financial managers and their opposition to tax evasion programs. Karimi and Rahnamai Roudpashti (2013) studied the relationship between behavioral trends and profit

management motives. The results of their research showed that there is a direct and meaningful relationship between Machiavellianism (opportunism) and profitable and opportunistic management, and the more opportunistic a person is, the more profitable and opportunistic management is. and the more opportunistic a person is, the more he will manage profits efficiently and opportunistically. Bani Mahd et al. (2012) studied the relationship between opportunism and accounting cultural values. The results of their research showed that the level of opportunism and the cultural values of professionalism and uniformity among auditors working in both departments of the audit organization and private audit institutions are the same; But the cultural values of secrecy and conservatism are different in both sectors. Dayanti Dilmi and Rezapour Parvaresh (2013) studied the relationship between corporate ethics, social responsibility and Machiavellianism with tax evasion. The results of their research showed that there is a negative relationship between the Machiavellian tendency of financial managers and their belief in corporate ethics and social responsibility, as well as between the Machiavellian tendency of financial managers and their opposition to tax evasion programs. Karimi and Rahnamai Roudpashti (2013) studied the relationship between behavioral trends and profit management motives. The results of their research showed that there is a direct and meaningful relationship between Machiavellianism (opportunism) and profitable and opportunistic management, and the more opportunistic a person is, the more profitable and opportunistic management is. The results of their research showed that the level of opportunism and the cultural values of professionalism and uniformity among auditors working in both departments of the audit organization and private audit institutions are the same; But the cultural values of secrecy and

conservatism are different in both sectors. Also, the evidence of their research showed that there is a positive relationship between the moral characteristic of opportunism and the cultural characteristic of the tendency to hide from the auditors of both departments. Other results of this research showed that the degree of tendency to secrecy in the auditing profession is affected by the opportunism and job rank of auditors. He found that accounting students are more opportunistic than those working in the profession, the level of opportunism of professional accountants working in the private sector is higher than that of professional accountants in the public sector. Dianti Dilmi and Tayibi (2013) investigated the effect of ethical aspects of managers on the quality of profits of companies listed on the Tehran Stock Exchange. Emetadi and Dianti Dilami (2008) investigated the effect of managers' ethical views on the quality of financial reports of companies. The results of their research indicate that the managers' moral views are effective on the quality of financial reports and managers' idealism has a significant positive effect on quality. It has financial reports. Salmani and Radmand, (2008) investigated the role of management in the emergence of deviant work behaviors. The results of their research revealed cultural weakness, injustice in-laws and inappropriate structure of service rewards as important factors in the tendency towards deviant behaviors. Individual behaviors do not have a significant impact on deviant behaviors in the business environment. Broberg et al. (2018) in a study examined the professional identity and organizational identity of auditors and the process of commercialization in audit institutions. Their study was based on 374 responses to questionnaires that were distributed among 3588 members of FAR, the Association of Professional Accountants, Auditors and Consultants in Sweden. While 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 three aspects of commercialization. Also, there is a significant relationship between the auditor's professional identity and the commercialization process. It indicates a change in the role of professional identity about the commercialization of auditing institutions. The positive relationship between professional identity and commercialism has led to the emergence of a new phenomenon called organizational professionalization. Hsiu et al. (2014), in a research titled Values in Accounting, investigated the job selection process using the Schwartz model. They studied different groups of students at different levels. The results of their research show that accounting students clearly show a self-promotional type of motivation, which also proves previous research. Yang (2013), in research, investigated the impact of culture on accounting and its methods. The results of his research show that in addition to influential factors such as national culture, other factors such as organizational culture are also effective in accounting. He also states that moral principles and religion are also influential factors. She believes that these cultural differences are effective in the integration of international standards. Murphy, (2012), looking at the ethical failures in financial reporting of companies, the result of her research showed that the ethical relationship between managers and independent auditors is considered more than the ethical relationship between auditors and the company's stakeholders. Perera et al. (2012) studied accounting professionalism, which is one of the cultural characteristics of accounting, in New

Zealand and Samoa. They showed that accounting professionalism in the two countries has important differences. Evidence from their research showed that this issue can affect measurement, disclosure and ethical values in the accounting profession. Dizender et al. (2011), showed that cultural values have a significant relationship with profit management. They showed that a country where there is a cultural characteristic of high individualism, earnings management is less. Also, in countries with cultural characteristics of justice, there is a negative relationship between profit management and justice. According to them, culture is an important factor for the establishment of the management system to prevent the opportunistic behavior of managers. Orridge (2010) studied the relationship between cultural values and voluntary disclosure of social information in 22 countries. The result of her research indicated that there is a significant and direct relationship between the disclosure of social and environmental information and cultural values. Sama and Shouf (2008), believe that the culture of the institution is one of the factors affecting the behavior of people within the organization. If the culture governing the institution is not suitable, it will cause problems in leadership. For example, in Arthur Andersen's case, institutional culture has been blamed. Tina Carpenter et al. (2005), investigated the fraudulent and unethical financial reporting of managers (the application of the theory of planned behavior). The results of their research showed that the moral values of managers compared to social norms have a greater impact on the intention of managers in fraudulent financial reporting. Pita et al. (1999) showed that due to the different cultural environments of different countries, moral values will also be different among those countries. They showed that a businessman's awareness of

the cultural environment and moral values and expectations of the people of a country can make him successful in international business.

Due to its nature, this research is considered as applied research. Also, in terms of the method of this research, it is among descriptive-survey res The theoretical framework and background of the research have been done through induction, and data collection and the final result to test the rejection or acceptance of the hypotheses has been done through a questionnaire. Since this research was conducted in a real environment, i.e. audit institutions, members of the Iranian Certified Public Accountants Society and Audit Organization, it is considered as field research.

In this research, the model of linear structural relationship (Jorskag and Sorbom, 1989) will be used for data analysis. Lisrel limits the possibility of choosing the observable variables (questionnaire items) at will, which are the implementation of the latent variables (such as self-control, motivation, welfare and such things). Lisrel examines the validity of the selected variables.

In this research, the dependent variable is "audit commercialization" and the independent variable is "motivational values". Also, the variables of gender, age, job rank, place of employment, education level are considered as control variables. Taylor and Curtis's (2007) questionnaire was used to measure audit commercialization. This questionnaire depicts three hypothetical situations in the field of auditing, and in each scenario, it puts the questioner in a position to decide on the commercialization of auditing. The answers are based on a seven-option Likert scale, with a score of 1 for the lowest warning motive and a score of 7 for the highest warning motive.

To measure motivational values (generalism, benevolence, conformity, tradition, security, power, progress, welfare, motivation, and self-control), the Picture Values Questionnaire (PVQ) by Schwartz et al. (2001) was used.

Schwartz et al. (2001) found important evidence regarding the ability of this questionnaire to identify the structure of global values in both developed and developing countries. This questionnaire contains 40 questions that depict people's desires, wishes and hypothetical goals. These 40 verbal images provide a benchmark that can be used to measure motivational values.

The control variables will be measured as follows:

Gender: It is a nominal variable that is represented by the value of one and zero. Zero for male gender and one for female gender.

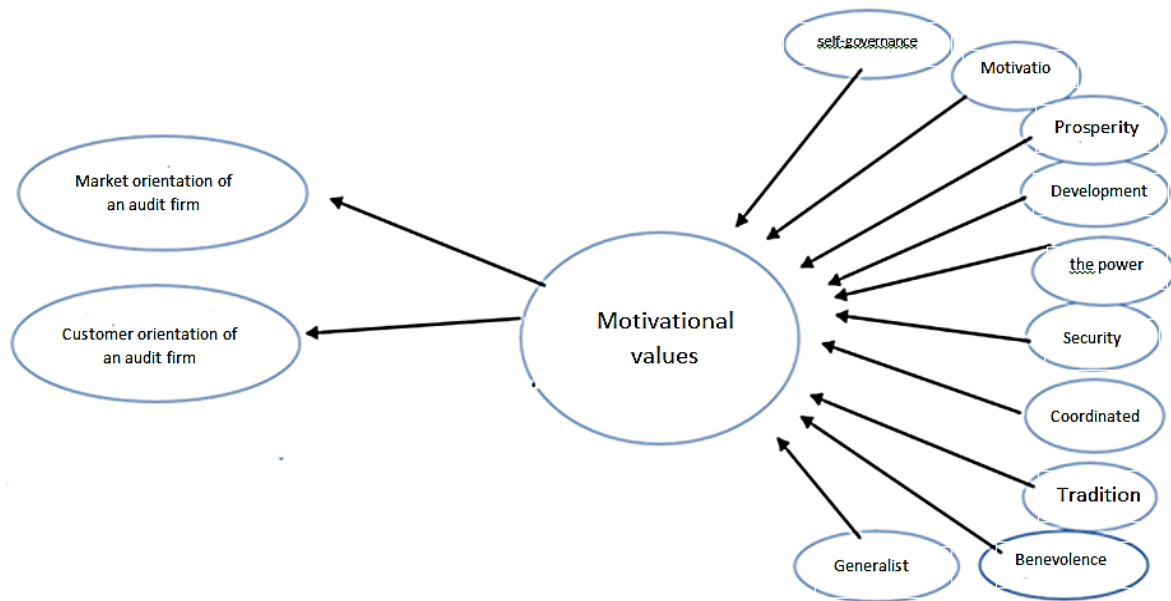
Age: It is a relative variable and it is the age of auditors in birth certificate in terms of years.

Job rank: It is an interval variable that is represented by a value of one to four. If the respondent has the job rank of auditor, the value of one, senior auditor number two, audit supervisor number three and manager number four will be assigned.

Place of employment: It is a nominal variable that is indicated by the value of one and zero. If the auditor is employed in one of the private auditing institutions, the value will be one, otherwise the value will be zero.

Education level: It is an interval variable that is represented by a value of one to four. If the respondent has an associate's degree or lower, the number one, bachelor's degree two, master's degree three and doctorate number four will be assigned.

In short, the conceptual model of this research can be shown as follows:



Linear constitutive equations – Lisrel

These methods, which are known as covariance-based methods, were introduced by Jursguk (1969). The main purpose of these methods is to validate the model, which requires high-volume samples.

In this method, they estimate the path coefficients and factor loadings by minimizing the difference between the observed and predicted variance-covariance matrices. The observed covariance matrix is obtained by the variance and the calculated covariance between the latent variables. The most widely used approach to calculating coefficients in the first generation methods is the maximum likelihood estimation approach, which requires data related to the observed variables (questions) and these variables must follow the normal distribution.

Lisrel's technique is a mixture of two analyses

A - Measurement Model B - Structural function model

The measurement model or confirmatory factor analysis section specifies how the latent variables or hypothesized constructs are measured in terms of a larger number of observable variables. . The structural function part or path analysis specifies the

causal relationships between these latent variables. In other words, the measurement model answers the questions related to the validity and reliability of the observed variables, and the structural function model answers the questions related to the intensity of the causal relationships (direct, indirect and general) between the latent variables and the amount of variance explained in the whole model. Answers. . Therefore, a Lisrel model provides the possibility for the researcher to evaluate the measurement errors and estimate the model parameters in one model. On the other hand, compared to other statistical tests such as regression and analysis of variance techniques, which only determine the relationships between selected variables, Lisrel has more capabilities and is successful in path analysis. . Because the path analysis is a process consisting of consecutive discrete steps based on multiple regressions; Lisrel's analyses are continuous and combined. Since path analysis (unlike Lieserl) cannot determine the overall measurement errors between the observed and latent variables, it assumes that the observed measures are equal to the values of the latent variables (when in practice such an assumption is incorrect).

Is. This is why McLaughlin says: "Lisrel is a complete information technique" (Qazi Tabatabai, 1374).

The hypotheses of this research are as follows:

- 1- Incentive values cause an increase in the market tendency in audit institutions.
- 2- Motivational values cause an increase in customer orientation in audit institutions.

4. Research findings

4-1. Descriptive statistics

Score range		Score range of questions		standard deviation	samples	Average number of	Number of items	Variables
maximum	minimal	maximum	minimal					
7	2.33	7	1	1.05	5.44	385	6	market trend
7	2.40	7	1	1.07	5.52	385	5	Customer orientation

2-4. Measuring the normality of the distribution of variables

In order to implement statistical methods and calculate appropriate test statistics and logical conclusions about the research hypotheses, the most important action before any action is to choose the appropriate statistical method for the research. For this purpose, knowledge of data distribution is of fundamental priority. Normal distribution means that the distribution of the variables is the same on both sides of the mean so that the

The descriptive indices of the variables are presented in the table below.

As shown in the above table, the average scores of all the variables in the above table are more than 4 (the center of the spectrum of 7 options), so it can be concluded that most people have chosen the options above 4. The minimum score of the variables is more than 1 and the maximum score of the variables is estimated to be less than 7, and this shows that the coding and entering of the information of the questionnaires into the software is completely without violation and entered correctly.

distribution graph has a bell shape, if the distribution of the variables is not normal, the distribution will leave the bell shape and lean to the left or right side of the mean. When the distribution of variables is normal, parametric tests are used to test the hypotheses, otherwise, non-parametric tests are used. In order to check the normality, the coefficients of skewness and stretching are used. The absolute value of the coefficient of skewness and kurtosis greater than 3 shows the normality of the data.

Table 2. Results of data normality test

result	Slenderness ratio	Skewness coefficient	Research variables
normal	0.022	- 0.772	market trend
normal	- 0.214	- 0.668	Customer orientation

As it is clear in the above table, the value of the skewness and kurtosis coefficient for all the studied variables is in the safe range (+3 and -3) and it shows the normality of the data. As it is clear in the above table, the value of the skewness and kurtosis coefficient for all the studied variables is in the safe range (+3 and -3) and it shows the normality of the data. In this research, the

sample is 385 people and it is desirable. Therefore, in general, and with the investigations made, it is concluded that the data distribution of the variables in the table is normal or at least very close to normal, and parametric tests can be used.

3-4. Confirmatory factor analysis

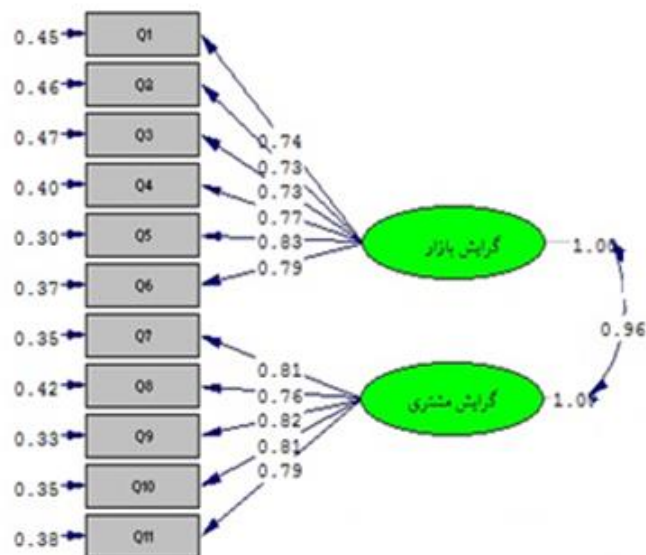
Before performing any assumption and prioritization test, the questions used in the questionnaire should be evaluated and evaluated in terms of suitability for the separation of the research variables. In confirmatory factor analysis, the researcher tries to obtain confirmation of an assumed factor structure. . That is, it determines whether the data is consistent with a certain factor structure that is included in the hypothesis or not. Confirmatory factor analysis is also used to measure the validity of the indicators of a structure in the questionnaire to find out the necessary

coordination and alignment between the indicators (questions). In other words, confirmatory factor analysis is a tool to measure the validity of the questionnaire. That is, the questionnaire measures what it is designed to measure.

The diagram below shows the factor analysis model with standardized coefficients.

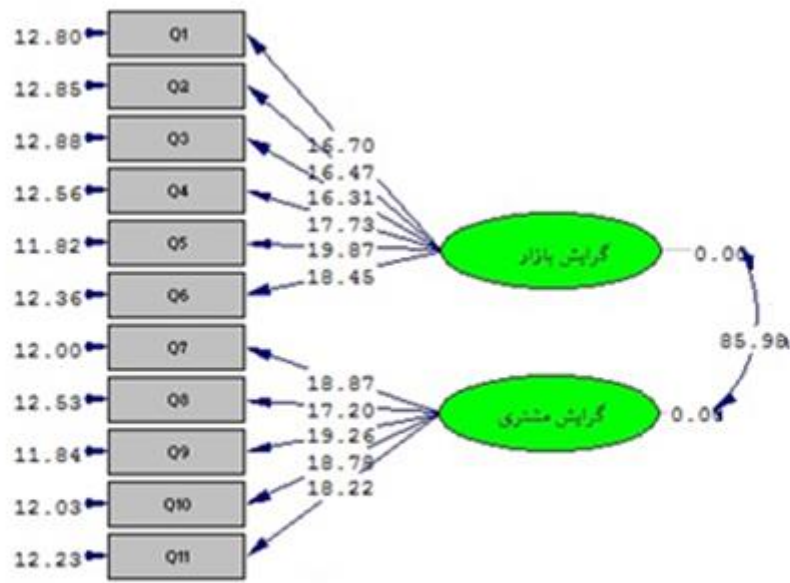
Figure 1. Standardized path coefficients of the factor analysis model.

The diagram below shows the factor analysis model with significant t coefficients.



Chi-Square=257.90, df=116, P-value=0.00000, RMSEA=0.056

Fig. 1. Standardized path coefficients of the factor analysis model



Chi-Square=257.90, df=116, P-value=0.00000, RMSEA=0.056

figure 2. The value of the t statistic of the factor analysis model

4-4. Standardized coefficients of factor loadings and significance value of T

From the measurement model of standardized coefficients, it can be concluded that there is a significant correlation between the relevant variables and their corresponding indicators. Standardized coefficients represent path coefficients or standardized factor loadings between factors and indicators. In order to have validity, there must be a significant correlation between variables and questionnaire questions (items). If the standardized factor load is higher than 0.4, it can be said that the questions have good explanatory power. The T-value shows the significance of each of the parameters and if the T-value is greater than the absolute value of 1.96, then the parameters of the model are significant and in this case the validity of the measurement structures of the relevant variables can be established at the significance level. 0.05 is confirmed.

As can be seen in Table 3, the value of the standardized factor loading for all

questions is greater than 0.4 and considering that all the significant numbers between the items and the corresponding latent variables are greater than 1.96, it can be calculated. The validity of the measurement structures of the relevant variables is confirmed at the significance level of 0.05. Therefore, there is no need to change or delete a question in the research model and questionnaire. Cronbach's alpha coefficient has been calculated for all variables, and according to the limits mentioned for these criteria, it is concluded that the value of Cronbach's alpha coefficients of all constructs is acceptable.

5-4. Model fit indices

To confirm the factor analysis model and document the obtained results, the fit indices of the model must be acceptable. The following table shows the indicators used along with their values.

Table 3. Standardized factor loading value and t-statistics of items along with Cronbach's alpha of variables

Result	Cronbach's alpha	coefficient of determination	Value t	The amount of factor load Standardized	Questionnaire questions	Variables
Optimal	0.895	0.45	16.70	0.74	Q1	market trend
Optimal		0.46	16.47	0.73	Q2	
Optimal		0.47	16.31	0.73	Q3	
Optimal		0.40	17.73	0.77	Q4	
Optimal		0.30	19.87	0.83	Q5	
Optimal		0.37	18.45	0.79	Q6	
Optimal	0.896	0.37	18.87	0.81	Q7	Customer orientation
Optimal		0.42	17.20	0.76	Q8	
Optimal		0.33	19.26	0.82	Q9	
Optimal		0.35	18.78	0.81	Q10	
Optimal		0.38	18.22	0.79	Q11	

Table 4. Results of fit indices of confirmatory factor analysis models

Estimated value	Standard rate		Latin symbol	Checked indicators
2.22	Carmines and McIlver (1987)	Less than 3	(χ^2 / df)	Chi-square/degree of freedom
0.056	Heyer et al (1998)	less than 0.08	(RMSEA)	The root mean square of the estimation error
0.99	Bentler and Bonnet (1980)	More than 0.9	(NFI)	It is normal to fit
0.99		More than 0.9	(CFI)	Comparative fit
0.99		More than 0.9	(IFI)	Increasing fit
0.93	Etzadi and Farohmand (1996)	More than 0.8	(GFI)	Goodness suits him
0.958	Cronbach (1999)	More than 0.7	ALPHA	Cronbach's alpha

As seen in Table 4, in the factor analysis model, the chi-square value is 2.22 and less than 3 degrees of freedom. Also, the value of the root mean square error estimate (RMSEA) is equal to 0.056 and less than 0.08. Also, the comparative fit index (CFI), the incremental fit index (IFI), the normalized fit index (NFI) and the goodness of fit index (GFI) have all been calculated at a reasonable level. Therefore, in general and according to the calculated indicators, it is possible to conclude the optimal fit of the model. . It should be mentioned that Cronbach's alpha value of

the entire questionnaire with 17 questions and a sample of 385 people was calculated as 0.958. The above table shows that the confirmatory factor analysis of the used questionnaire constructs has a good fit and the questionnaire constructs show the relevant variables.

6-4. Reviewing research objectives and hypotheses

After checking the appropriateness of the measurement tool with the confirmatory factor analysis technique and checking the normality of the data, in this part of the

research, the questions and objectives raised in the research were investigated. In fact, according to the normality of the data distribution of the variables, independent sample t-test and Friedman's ranking test will be used.

The t-test of an independent sample is used when the researcher intends to compare the average of a population with an assumed and theoretical average. This assumed or theoretical average can be a common or common value, a standard value, or an expected value. In this research, the number 4, which is the middle of the range of questions 1 to 7, is considered. If the average score of people for each of the factors is greater than the numerical value of 4 (the average of the 7-option Likert scale), the effect of motivational values on that factor is significant.

4-6-1. The first hypothesis: motivational values cause an increase in the market tendency in audit institutions.

The table below shows the results of the T-Tech test of an independent sample regarding the impact of motivational values on market trends of an auditing firm.

As can be seen in the above table, the significance level of the test regarding the market trend has been calculated with the t-statistic value of 27. Therefore, it is inferred that the null hypothesis of the

independent sample t-test is rejected and the opposite hypothesis of the test that the average scores of the market tendency are opposite to the number 4 (the middle of the 7-choice Likert spectrum) is confirmed.032 equal to zero and less than the 5% error level. Since the average market trend is reported as 5.44 and more than 4, and also the upper and lower limits of the difference between the average market trend and the expected average (4) are positive values, it can be concluded that the influence of motivational values on the market trend of an institution The audit is in a positive direction and statistically, this effect is also significant.

In other words, it can be said that according to the data collected and with a probability of 95%, motivational values can have a significant effect on the market tendency of an audit firm. Therefore, the first hypothesis is confirmed.

4-6-2. The second hypothesis: motivational values cause an increase in customer orientation in audit institutions. The table below shows the results of the T-Tech test of an independent sample regarding the study of the effect of motivational values on the customer orientation of an auditing firm.

Table 5. The results of investigating the impact of motivational values on the market orientation of an audit firm

result	95% confidence interval mean difference		mean difference	level of significance	The amount of T	average	variable
	upper line	low limit					
confirmation	1.55	1.34	1.44	0.00	27.032	5.44	market trend

Table 6. The results of investigating the effect of motivational values on customer orientation of an auditing firm

result	95% confidence interval mean difference		mean difference	level of significance	The amount of T	average	variable
	upper line	low limit					
confirmation	1.63	1.42	1.52	0.00	27.98	5.52	Customer orientation

As can be seen in the above table, the significance level of the test regarding customer orientation has been calculated with the t-statistic value of 27.98 equal to zero and less than the 5% error level.

Therefore, it is inferred that the null hypothesis of an independent sample TT test is rejected and the opposite hypothesis of the test that the average score of the customer's tendency is opposite to the number 4 (the middle of the 7-choice Likert spectrum) is confirmed. . Since the average customer orientation is reported as 5.52 and more than 4, and also the upper and lower limits of the difference between the average customer orientation and the expected average (4) are positive values, it can be concluded that the influence of motivational values on the customer orientation of an institution The audit is in a positive direction and statistically, this effect is also significant. In other words, it can be said that according to the data collected and with a probability of 95%, motivational values can have a significant effect on the client's tendency of an audit firm.

4- Discussion and conclusion

In this research, we investigated motivational values and their effects on market attitude and customer attitude in audit institutions. According to the results obtained from the test of the first hypothesis of the research, since the average market tendency equal to 5.44 and more than 4 was reported, as well as the upper and lower limits of the difference between the average market tendency and the expected average (4), a positive value was obtained. It was found that the effect of motivational values on the market tendency of an auditing firm is positive and statistically this effect is also significant. In other words, it can be said that according to the collected data and with a probability of 95%, motivational values can have a significant effect on the market tendency of an audit firm. Therefore, the first hypothesis is confirmed. The results of

this research are in line with the results of the research of Broberg et al. (2018), in line with the results of the research of Valian et al. Circuit market and circuit process have a negative and significant relationship, while auditors' organizational identity has a positive and significant relationship with these three criteria. About the organizational identity of the auditors, it is in line with the three examined criteria and it is against the professional identity of the auditors with the three criteria. Also, according to the second hypothesis of the research, the results indicate that since the average customer orientation is reported as 5.52 and more than 4, as well as the upper and lower limits of the difference between the average customer orientation and the expected average (4), a positive value has been obtained, so we conclude that the effect of motivational values on the client's tendency of an auditing firm is positive and statistically this effect is also significant. In other words, it can be said that according to the collected data and with a probability of 95%, motivational values can have a significant effect on the client's tendency toward an audit firm. Therefore, the second hypothesis is confirmed. The results of this research are in line with the results of the research of Broberg et al. (2018), in line with the results of the research of Valian et al. Circuit market and circuit process have a negative and significant relationship, while auditors' organizational identity has a positive and significant relationship with these three criteria. About the organizational identity of the auditors, it is in line with the three examined criteria and it is against the professional identity of the auditors with the three criteria. Regarding the investigation of attitudinal and moral values and their direct relationship with different organizations and how it affects people, the results of the present research with the results of the research of Namazi and Ebrahimi (2016), Nejati Karimabad (2014), Dayanti Dilmi and Tayabi (2016).

Etamadi and Dianti (2008) are in the same line.

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