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Reasons for Dysfunctional Audit Behavior in Implementing Business Processes

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Abstract

Objective: This study addresses the impact of the Business Process Cycle (BPC hereafter) (including design and modeling, execution and implementation, control and governance, analysis and optimization) on risk management and auditor professional judgment to achieve economic efficiency. Therefore, the audit's reputation will be boosted. Also, this study ascertains why auditors do not implement Business processes (BP) at functional processes.

Methodology: The study's statistical population includes all the incumbent auditors, and 197 questionnaires have been collected over three months. Smart Pls is used for testing the hypotheses test.

Results: Results revealed a positive and significant relationship between dysfunctional audit behavior and each component of BP, including design and modeling, execution and implementation, control and governance, analysis, and optimization.

Innovation: Due to the growing competition in the market, precious human resources are among companies' competitive advantages. Hence, managers can considerably advance their employees' knowledge and assemble more cooperative teams in audit projects by investing in educational courses. Senior managers' support is necessary for expanding the capabilities and determining the culture. This research is the first study to address the impact of dysfunctional audit behavior (with eight components) on BP (with four components).

Keywords: Business Process, Design and Modeling, Execution and Implementation, Control and Governance, Dysfunctional Audit Behavior.

1. Introduction

BP provides patterns to establish a unified framework and proposes feasible solutions for organizational issues through established guidelines. BP boosts the activities' efficiency and effectiveness. BP is applied in a four-stage cycle, including A) design and modeling, B) execution and implementation, C) control and governance, and D) analysis and optimization (Vom Brocke, Zelt, Schmiedel, 2015; Malinova and Mendeling, 2018).

Work Flow Management Coalition (WFMC) provides a comprehensive definition of business processing. BP is a collection of linked activities that realize a business aim or policy objective within an organizational structure, defining the fundamental and operational relationships (WFMC).

BP analyzes executive operations at all managerial levels, including an audit firm's high-, middle, and low-rank managers. BP classifies the auditor activities systematically, analyzes the collected data, organizes auditors' executive operations, and delivers the applicable procedures to audit firm managers. Finally, BP streamlines the audit procedures through a consistent analysis (Zelt et al., 2019; Ferraris et al., 2018).

BP is the science of creating the standard structure and classifying the standardized designs. BP enables the modifications (based on the operation types and the current knowledge) to be conceptually designed and undertaken. The designed processes require the professionals' constant evaluation. The professionals then adapt the designed models through periodic planning. Therefore, high-rank managers can detect malfunctions and rectify them. Administrators in the functional units constantly correct malfunctions in audit procedures. Managers implement the successor designs at the right time by consulting the professionals. Therefore, these modifications to the infrastructure of the audit procedure will foster the audit firm's development (Lehnert et al., 2017; Lagos et al., 2018; Rumble and Mangematin, 2015). Processing enables supervisors to check the functional audit procedures thoroughly. Processing uncovers the matters and remediates them via refining the models. Therefore, the audit firm will accomplish its objectives in the determined period (Pattanayak and Roy, 2015). Audit firms require up-to-date and practical knowledge to provide excellent services, analyze their procedures more rapidly and enhance the executive processes. New knowledge is acquired via collecting the documented audit procedures and analyzing the data. Therefore, audit procedures will be more optimal (Paschek et al., 2018). All auditors must regularly supervise and evaluate their unit's operations to prevent probable errors and manage the audit risk considerably. Audit firm managers must identify the dysfunctional audit factors in applying the knowledge of the processing cycle (including design and modeling, execution and implantation, control and governance, and analysis and optimization). Therefore, they can mitigate the risks and raise quality.

This study ascertains why auditors disregard the BPC in audit projects.

2. Theoretical Background and Literature Review

2.1. BP

The quantitative management school has evolved since 1938. Managers in this school document organizational behavior and predict executive operations. BPC is a science that has emerged following technological developments and the organizations' procedural evolution. Dumas et al. (2013) refer to BP as the art and science of monitoring how an organization works to ensure consistent results and development opportunities are grasped. BP is a novel managerial approach versus its traditional one. BP records the strategies, objectives, and policies based on their connection and provides the executive managers with the right solutions to bridge the gaps (Zelt et al., 2019). Processing is a cycle that converts data into information. Processing enables professionals to re-process the information and re-use them as data. The functional BP models are precisely defined and described in the tables and graphs. Hence, staff can fully comprehend the whole process. BP enables the

micro-and macro-level governance and control for managers. Therefore, activities' efficiency and effectiveness will be significantly promoted due to the previous and during work education. The execution and implementation of the models are viable by the trained parties familiar with models and processes (Enríquez de Salamanca Ros, Troyano Jiménez and Romero Moreno, 2019; VomBrocke et al., 2014). Implementing the models is beneficial for the whole organization sector. Among the benefits are the mutual understanding between employees and customers. Boosting the staff's efficiency is essential for organizations concerning human resources. Staff efficiency is increased by relieving stress and bolstering confidence. Organizations can assign duties and consistently improve teamwork through a developed plan (Pulmberg, 2010). BP is a continuum of control, perception, and strategies that optimize goal achievement via changing performance. The leading organizations applying the BP knowledge have a more favorable situation than their rivals. BP application is accomplished at four stages, namely A) design and modeling, B) execution and implementation, C) control and governance, and D) analysis and optimization. Recently confirmed by ISO1, BP is a systematic approach to identifying, documenting, designing, conducting, controlling, governing and measuring functional operations according to standard indexes. BP is also an evaluation criterion to ensure goal achievement and check business strategies. Therefore, this knowledge can facilitate communication and cooperation. Hence, the reliability and stability will be maximized. BP is classified in a four-stage cycle as follows.

1) Design and modeling,
2) Execution and implementation,
3) Control and governance, and
4) Analysis and optimization.

2.2. Dysfunctional audit behavior (DAB)

The outcome of an individual's behaviors and mental patterns will enhance or impair any profession, including audit procedures. Following the code of professional conduct is the fundamental requirement of audit quality, and infringing on them will impair the auditor's efficiency and effectiveness. Hence, auditors will have dysfunctional behavior (Paino et al., 2010). The determinants of dysfunctional audit behavior include self-assessment, performance monitoring, and auditor turnover. Such dysfunctional behaviors will be controlled and modified by making a sound plan, alleviating the time budget pressure, and creating a culture of commitment. Therefore, audit firm efficiency will be enhanced (Espinosa and Barrainkua, 2016). Audit quality has multiple concepts comprised of numerous components in an audit cycle. The most crucial feature is Intellectual Capital (IC) since an audit firm's personnel have a pivotal role in each project (Ahmadzadeh et al., 2018). This study investigates several indexes that affect dysfunctional audit behavior, including 1- Auditor independence, 2- Client importance, 3- Ethical behavior, 4- Organizational commitment, 5- Time budget pressure, 6- Insufficient audit evidence, and 7- Consciousness. These indexes will compromise the audit quality and lead to dysfunctional audit behavior.

2.1.1. Auditor independence

Auditor independence is defined as auditors' relief of pressure and other factors affecting their impartial decision-making. Auditors must manage the client-posed stress to prevent a material impact on audit judgments (Oranefo, 2022). Financial statement users expect auditors to alleviate and reduce the communicational pressures. Auditors must be independent of their client firms to issue audit opinions free from auditor-client involvement. Auditors must give the shareholders an impartial opinion concerning financial statements (Tiranda and Juliarto, 2021).

2.1.2. Client Importance

Auditing is a profession that involves judgment. Judging the client's importance is among the most crucial levels of audit risk assessments. Hence, the client's importance must be evaluated before undertaking the job. A re-evaluation must be performed during the course (Pamungkas and Gantyowati, 2021; Baatwah and Aljaaid, 2021).

2.1.3. Ethical climate

Conduct is a set of principles and values that directly affect individuals' behavior. It is the central feature of communicational patterns among individuals and is better perceived in mass communication. Individuals uphold certain bedrock principles (Cohen, 2007). Therefore, auditors must have due care while performing their duties and create a balance between their four following responsibilities. These responsibilities are 1- Societal responsibility, 2- Client responsibility, 3- Profession responsibility, and 4- Self-responsibility.

2.1.4. Organizational commitment

Following the constant management changes, scholars have recognized the importance of competitive advantage and its fundamental feature, human capital. Organizational commitment is an attitude representing individuals' loyalty to an organization. Organizational commitment is a dynamic and continuous process based on moral principles implying the staff's interest in the organization's success (Sinambela and Mardikaningsih, 2021). Auditors are responsible to the client and the public. To enhance audit quality, they must perform their duties with integration and honesty (Khalil et al., 2021).

2.1.5. Locus of Control (LOC)

Locus of Control (LOC) means how much an individual considers their behavior to affect their life and the individuals' extent of control over their behavior (Rotter, 1966). LOC is a continuum between internal and external. Individuals with internal LOC believe that their manners affect their surroundings. External individuals consider fate and others the reason for their current situation. Internal individuals believe they control their destiny and have accepted their life's responsibility. In contrast, external individuals believe that success results from external factors and is out of control (Akkaya and Akyol, 2016). According to Rotter (1966), individuals with internal control have higher confidence and satisfaction than externals (Al-Shbiel, 2016). Auditors are also affected by internal (personal) and external (organizational) factors, and identifying these factors will considerably boost the operations' efficiency (Babalola, 2016).

2.1.6. Time Budget Pressure

Time budget pressure (TBP) refers to the mental pressure due to a prolonged project. TBP is among the primary reasons for fraudulent financial reporting and impaired judgment (Wahyuni and Isniawati, 2021). TBP hastens the process and compromises performance accuracy. Therefore, auditors present the material weaknesses as immaterial to prevent time pressure and deadline. Since this behavior has been widespread among staff, the quality of audit reports and the users' trust have been severely undermined (Yessie, 2021).

2.1.7. Insufficient audit evidence

According to the audit standards of the Iranian Audit Organization, audit evidence refers to the information utilized by auditors in obtaining results to present an audit report. Audit evidence is obtained from auditing annals and forms the basis of audit reports. Audit reports must follow the information quality and quantity indexes. Auditors ascertain the reliability and efficiency of the evidence to detect a material risk (Goenawan and Indarto, 2021).

2.1.8. Consciousness

Consciousness refers to an individual's decision to perform their duties and make tremendous progress in their profession. Consciousness is the individuals' commitment, satisfaction, and obligations in carrying out duties by a team. Hence, even in the absence of observers and supervisors, the responsibilities are thoroughly performed (Goenawan and Indarto, 2021). Job consciousness results from responsibility, need for progress, and orderliness; its salient feature is dutifulness. This practical index predicts job performance and future duties (Alsughayer, 2021).

2.2. Hypothesis development

2.2.1. The impact of design and modelling on BP in the audit profession

BP is a novel approach to the survival and development of a profession. Designing and modelling clarify audit procedure via a dynamic processing cycle. The BPC model provides supervisors and senior auditors with a framework to apply the standards and review the operations. Documented models are concrete evidence for supervisors and senior auditors to prove that a professional code of conduct is carried out and professional behavior is performed based on audit standards (Kochetova-Kozloski., Kozloski and Messier, 2013).

Form Beratz, Karnagan, and Alnecker (2014), first realized the audit business model was driven by audit standards and then easily identified the higher risk accounts by discerning the existing patterns. Meidan et al. (2017) studied the significance of processes as an asset. They believed that BP guides the organization towards optimal and maximum performance. Lagos et al. (2018) addressed a particular BP modeling and completed the definitions of functional operations. They built a central model to cover all organizational aspects and found that information asymmetry degrades service quality. The first hypothesis is as follows:

H1: There is a significant relationship between dysfunctional audit behavior and the design and modeling of BP in the Iranian Association of Auditors.

2.2.2. BP execution and implementation impact on the audit profession

Auditors execute and implement the recorded principles in the models and patterns. They perform the projects with higher quality and more accuracy by BPC. Executing and implementing the documented models designed regarding the audit project's size, risk, and importance will identify the operation's gaps and issues. It will also assist supervisors in judgment according to ethical principles (Alles et al., 2006; Lehnert et al., 2017; Kozloski and Messier, 2013). Alles et al. (2006) constantly supervised the functional models to enhance efficiency and increase education. Vom Brocke et al. (2014) found that the cycle's implementation affects organizational success. They also found that a comprehensive system is required for a successful implementation. Rumble and Mangematin (2015) found that properly implementing models and patterns is essential for survival and progress. The model implementation provides supervisors with a sophisticated understanding of the operations. Hence, supervisors can make the right decisions in a short time. Rumble and Mangematin (2015), analyzing a complex model of managers' power, found that organizational culture must be consistent with its approaches. Because this science highly depends on its staff's knowledge and capabilities. The second hypothesis is as follows:

H2: There is a significant relationship between dysfunctional audit behavior and BP implementation and execution in the Iranian Association of Auditors.

2.2.3. BP Control and governance impact the audit profession

Supervisors constantly evaluate and re-check the cycle of implemented results. They also find the reasons for the malfunctions according to the determined frameworks. Therefore, constant control and governance minimize the operation risk, and a continuous review boosts the added value (Pradabwong et al., 2017; Rumble and Mangematin, 2015).

Harmon (2010), analyzing re-engineering process on the functional processes, found that changes and alternations must be made at various time intervals and at the underlying layers of an organization to achieve progress.

Dunn et al. (2017) offered viable solutions for eliminating the errors of functional graphs. They found that trained staff can properly execute and implement the documented models. They also found that implementing these models provides a better understanding at a lower cost. Lehnert et al. (2017) analyzed the results of implementing the models and frameworks. Therefore, they consistently re-

implemented the process according to the organization's culture to optimize the audit procedure. The operation can be controlled and governed by unavoidable restrictions to identify strengths and enhance efficiency. Malinova and Mendling (2018) stated that the applicable procedures have been ineffective. Hence, they provided a comprehensive and coherent framework for detecting errors and issues concerning the documented BP. The third hypothesis is as follows:

H3: There is a significant relationship between dysfunctional audit behavior and BP control and governance in the Iranian Association of Auditors.

2.2.4. BP analysis and optimization impact on the audit profession

By applying the BPC, the efficiency and effectiveness of audit operations are evaluated more quickly and facilely. The cycle will be re-implanted if re-evaluation is required. Hence, applying the documented processes and models enhances professional judgment quality. Education and teamwork relationships will also be promoted (Boritz et al., 2014). Kochetova-Kozloski et al. (2013) realized the positive impact of the documented models on the manner of audit risk evaluation. They also found that analyzing the models in the dynamic BPC will enhance audit quality and considerably improve efficiency. Nadarajah and Kadir (2014) found that BP orientation and innovation analysis aids the dynamic BP models, including a) process management and b) operation development. Rosing et al. (2015) found that aligning BP with robust management strategies will elevate executive operations. Its prerequisite is analyzing, supporting, and updating. After analysing the IT mechanised models, Ferraris et al. (2018) found a positive and significant relationship between BP and efficiency in most professions. Majeed et al. (2018) provided a framework for analyzing and enhancing functional operations. They obtained mechanized models with the highest profit and the lowest cost. Other advantages include reducing consumed energy, raising service quality, increasing efficiency, and reducing processing time. Chountalas and Lagodimos (2018) found the impact of BP characteristics and its dynamic effect on implementing the operations in getting documented models, including process quality evaluation, re-engineering processes, and systems mechanising. They also considered BP inseparable from management at all organisational levels. The fourth hypothesis is as follows:

H4: There is a significant relationship between dysfunctional audit behavior and BP analysis and optimization in the Iranian Association of Auditors.

3. Research methodology

The five-degree Likert scale (1 to 5) collects the data. The questionnaires and their items are as follows: questionnaire for client importance, Shafer and Wang's (2010) questionnaire for ethical climate, Mowday et al. (1979) questionnaire for organizational commitment, Spector (1988) modified questionnaire for LOC, Kelly and Margheim (1990) questionnaire for time budget pressure, Donnelly et al. (2003) questionnaire for insufficient evidence, Costa and Mc Crae (1992) for consciousness has been used in the study. Four constituents have been used for the dependent BP variable: modeling, implementation, control, and optimization. The final questionnaire was designed after consulting auditing professors and consultants.

3.1. Statistical population

The statistical population includes all the incumbent individuals in the audit profession and members of the Iranian Association of Certified Public Accountants (2020). This population equals 9030 since analyzing the whole population was impossible; the sample was obtained by the Cochran formula and equals 368 individuals. The 197 questionnaires were completed and analyzed.

4. Findings

4.1. Descriptive-statistical analyses

This section explores how statistical variables (gender, age, education, job level, and work experience) are distributed. Male respondents answered more questions (53.8%) than female ones (46.2%). Most respondents (55.3%) were aged from 30 to 39. The majority of them (44.7%) have an MS degree. Regarding job level, 42.1% of respondents were auditors. Individuals with 6 to 10 years of experience (42.6%) had the highest work experience.

4.2. Hypotheses testing

4.2.1. Cronbach's alpha coefficient, combined reliability, and convergent validity

Cronbach's alpha coefficient is a classic measure of reliability (internal consistency). Measurement models are among the measurements of internal consistency. Internal consistency indicates the consistency between a construct and its indexes. The error measurement for each index indicates a high internal consistency. Cronbach's alpha coefficient measures the reliability (internal consistency). Cronbach's Alpha value higher than 0.7 indicates acceptable reliability (Cronbach, 1951). Moss et al. (1998) proposed 0.6 as the Cronbach's Alpha coefficient threshold for variables with fewer questions. In the combined reliability, the constructs' reliability is calculated according to their constructs' consistency with each other, not as an absolute value. Therefore, these measurements are used to better evaluate the PLS method's reliability.

Convergent validity is the second criterion to measure the model's Goodness of Fit (GOF). AVE indicates the common variance between each construct and its indexes. Convergent validity indicates the positive correlation between an item and other items in a latent variable. The Average Variance Extracted (AVE) is used to evaluate the convergent reliability of a latent variable (Hair et al., 2019). The AVE shows the correlation of a construct with its indexes. The higher the index, the greater the measurement of Fit (Barclay et al., 1995).

The proper values for each index are as follows: these values for the Cronbach's alpha coefficient equals 0.7 (Cronbach, 1951), for the combined reliability equals 0.7 (Fornell and Larcker, 1981), and for the common values equals 0.5. However, Magner et al. (1996) consider values higher than 0.4 the proper value for AVE. According to Table 2, all these values have the proper amounts concerning the latent variables.

4.2.2. Factor loading matrix for four hypotheses

This method compares the construct's correlation with itself and the correlation between a construct and other constructs. If the correlation between an index and another is higher than its correlation with its construct, the divergent validity will be questionable (Henseler et al., 2009). The rows indicate its indexes in this matrix, and the columns show its constructs. Values in the matrix indicate the correlation between the indexes and constructs. Hence, the factor loading items (from the Smart PLS software output) is as follows:

As the matrixes in Tables 3, 4, 5, and 6 demonstrate, the correlation between an index and its constructs is higher than the correlation between an index and different constructs. Therefore, the divergent validity in this model is adequate.

4.2.3. Fornel Larcker's discriminant or divergent validity matrix for the four hypotheses

Insert Table 7 here

As demonstrated in Table 7, the correlation between the execution and implementation of AVE square root is higher than the correlation of dysfunctional audit behavior. We can infer that the model's constructs (latent variables) correlate more with their indexes than others. Therefore, the model's divergent validity is adequate.

4.2.4. The significant values or T-values for the four hypotheses

According to Table 8 and Figures 1,2,3 and 4, the coefficient values for dysfunctional audit behavior and

four variables of design and modeling, execution and implementation, control and governance, and analysis and optimization are as follows: dysfunctional audit behavior and design and modeling value is (38.468), DAB and execution and implementation value equal (29.840), DAB and control and governance are (23.680), and DAB and analysis and optimization value are (33.783). Since all values are higher than 1.96, the measurement model is appropriate, and the path coefficient is significant.

4.2.5. R-Squares or R^2

R-Square is a criterion that attaches the measurement and the structural part in structural equations. R^2 indicates the impact of an exogenous variable on the indigenous variable. Three values of 0.19, 0.33, and 0.67 are proposed as the weak, medium, and strong values of R^2. R^2 values are calculated for indigenous (dependent) variables, and for the exogenous variables, this criterion is zero.

The R^2 values for each variable, according to Table 9, are as follows. The R^2 value for design and modeling is 0.748, R^2 for execution and implementation is 0.665, R^2 for control and governance is 0.619, and R^2 for analysis and optimization is 0.737. Therefore, the GOF for the construct of design and modeling is strong and confirmed.

4.2.6. The effect size criterion (F2)

According to Table 10, the effect size for the dysfunctional audit behavior and constructs of design and modeling, execution and implementation, control and governance, and analysis and optimization are 0.985, 0.988, 0.628, and 0.796. Therefore, the effect size is large, and other matrix cells equal zero.

4.2.7. The predictive validity of a structural model or (Q^2)

As demonstrated in Table 11, the software's outputs of the cross validity redundancy index (Q2) for research variables are as follows: The Q2 for design and modeling is 0.237, Q2 for execution and implementation equals 0.182, Q2 for control and governance equals 0.178, and Q2 for analysis and optimization equals 0.233. Since Q2 values are medium, the conceptual research framework has sufficient predictive power.

4.3. The goodness of fit (GOF)

4.3.1. The goodness of fit (GOF) for the first hypothesis

The commonality values are obtained from the constructs of dysfunctional audit behavior and the design and modeling values.

$\overline{Communality}$= (0.518+0.505)/2= 0.511

$\bar{R}$= 0.748

GOF=$\sqrt{0.511 * 0.748} = 0.535$

The higher the GOF index, the better the model's overall fitness. Since the model's GOF equals 0.535 and has a strong value, the GOF is confirmed.

4.3.2. The goodness of fit (GOF) for the second hypothesis

The commonality values are obtained from the constructs of dysfunctional audit behavior and the execution and implementing values.

$\overline{Communality}$= (0.460+0.502)/2= 0.481

$\bar{R}$= 0.665

GOF=$\sqrt{0.481 * 0.665} = 0.461$

The higher the GOF index, the better the model's overall fitness. Since the model's GOF equals 0.461 and has a strong value, the GOF is confirmed.

4.3.3. The goodness of fit (GOF) for the third hypothesis

The commonality values are obtained from the constructs of dysfunctional audit behavior and the control and governance values.

$\overline{Communality}$= (0.500+0.505)/2= 0.502

$\bar{R}$= 0.619

GOF=$\sqrt{0.502 * 0.619} = 0.438$

The higher the GOF index, the better the model's overall fitness. Since the model's GOF equals 0.438 and has a strong value, the GOF is confirmed.

4.3.4. The goodness of fit (GOF) for the fourth hypothesis

The commonality values are obtained from the constructs of dysfunctional audit behavior and the analysis and optimization values.

$\overline{Communality}$= (0.449+0.502)/2= 0.475

$\bar{R}$= 0.737

GOF=$\sqrt{0.475 * 0.737} = 0.507$

The higher the GOF index, the better the model's overall fitness. Since the model's GOF equals 0/507 and has a strong value, the GOF is confirmed.

5. Discussion and Conclusion

This is the first study addressing the impact of dysfunctional audit behavior with eight components on the four components of BP. We found a positive and significant relationship between dysfunctional audit behavior and each component of BP, including 1- design and modeling, 2- execution and implementation, 3- control and governance, and 4- analysis and optimization. Four constituents have been used for BP, including modeling, implementation, control, and optimization. The final questionnaire was designed after consulting auditing professors and consultants. Then the questionnaires were distributed among the Certified auditors. The 197 questionnaires were completed, and the Smart PLS software was used for data analysis. Results showed a positive and significant relationship between dysfunctional audit behavior and design and modeling in BP. A positive and significant relationship exists between dysfunctional audit behavior and BP execution and implementation. The relationship between dysfunctional audit behavior and BP control and governance is positive and significant. A positive and significant relationship exists between dysfunctional audit behavior and BP analysis and optimization.

Hypothesis1 addresses the impact of dysfunctional audit behavior and BP design and modeling among the Iranian Association of Auditors. Analysis results of this hypothesis showed a positive and significant relationship between dysfunctional audit behavior and BP design and modeling. Therefore, dysfunctional audit behavior significantly determines the changes in design and modeling. Modeling helps decide which activity must be implemented and how to implement it. Accordingly, specialists conceptually prioritize the functional models. Hence, each activity's efficiency and effectiveness regarding the right time and place will be determined, and efficiency will be enhanced (Lagos et al., 2018). BP modeling provides administrators and senior auditors with a framework to implement the determined criteria and re-check the operations. The documented models also provide administrators with solid evidence proving that professional codes of conduct are applied according to audit standards. Lagos et al. (2018) addressed a particular BP modeling and completed the definitions of functional operations. They built a central model to cover all organizational aspects. Finally, BP could transform the functional models into meaningful models. Hence, information asymmetry issues will be reduced. Hypothesis 2 addresses the impact of dysfunctional audit behavior and BP execution and implementation among the Iranian Association of Auditors. Analysis results of this hypothesis showed a

positive and significant relationship between dysfunctional audit behavior and BP execution and implementation. Therefore, this hypothesis is confirmed. Auditors execute and implement the recorded principles in the models and patterns. They perform the projects with higher quality and more accuracy by BPC. Therefore, wasting organizational resources (i.e., human, material, and spiritual resources) will be prevented. Implementing the models is beneficial for the whole organization sector. Among the benefits are the mutual understanding between employees and customers. Boosting the staff's efficiency is essential for organizations concerning human resources. Staff efficiency is increased by relieving stress and bolstering confidence. Organizations can assign duties and consistently improve teamwork through a developed plan (Pulmberg, 2010). Alles et al. (2006) constantly supervised the functional models to enhance efficiency and increase education. Scholars found that implementing the models and documented patterns will boost efficiency and economic saving in the inner layers of an organization. Gaining managerial support is among the pressing issues in the BPC. Administrators cannot implement the models widely without the managers' support. Hypothesis 3 addresses the impact of dysfunctional audit behavior and BP control and governance among the Iranian Association of Auditors. Analysis results of this hypothesis showed a positive and significant relationship between dysfunctional audit behavior and BP control and governance. Therefore, this hypothesis is confirmed. Supervisors constantly evaluate and re-check the cycle's implemented results. They also find the reasons for the malfunctions according to the determined frameworks. Therefore, constant control and governance minimize the operation risk, and a continuous review boosts the added value (Pradabwong et al., 2017; Rumble and Mangematin, 2015). Lehnert et al. (2017) analyzed the results of implementing the models and frameworks. Therefore, they consistently re-implemented the process according to the organization's culture to optimize the audit procedure. The operation can be controlled and governed by unavoidable restrictions to identify strengths and enhance efficiency. Lehnert et al. (2017) method asks about the mono-process and analyzes the mono-portfolio. Research methods aid the identification, creation, and classification of various projects. Scholars described the factors using literature and classified structures. They concluded that the operation could be controlled and governed regarding unavoidable restrictions to identify strengths and significantly enhance efficiency.

Hypothesis 4 addresses the impact of dysfunctional audit behavior and BP analysis and optimization among the Iranian Association of Auditors. Analysis results of this hypothesis showed a positive and significant relationship between dysfunctional audit behavior and BP analysis and optimization. Therefore, this hypothesis is confirmed. Nadarajah and Kadir (2014) addressed the BP orientation and analyzed the innovations to enhance functional operations. Their study provided a measurement method for BP. Nadarajah and Kadir's (2014) method used qualitative survey instruments, and their questions were provided using the Likert scale. They found that BP components assist process management and development. They also found that the BPC is dynamic and affects the process's efficiency.

6. Further to the study

Since BP is a continuous and four-sided cycle, each research hypothesis completes one side of audit procedures, and each part is necessary for the next cycle. Regarding the first hypothesis, auditors can design and frame the structured algorithms via systems. Therefore, audit procedures will be constantly and closely supervised. For the second hypothesis, auditors can perform the procedures faster with fewer workers by executing and implementing the designed algorithms. Therefore, the operation will not cease during staff transfer, and audit procedures will progress from the same point. The third hypothesis highlights the importance of cross-sectional and panel

data analysis. Senior managers and administrators will control and govern the operations whenever necessary. Hence, the designed models and modern structures will provide users with the governance ability to ensure evidence sufficiency. The fourth hypothesis highlights the importance of constant development. Since higher-ranked managers need professionals' assistance to survive and review the organization's activity, managers can re-correct and develop the models and re-use them in the cycle. Therefore, the errors will be reduced, and models can be optimized.

7. Research limitations

The number of questionnaire items (87) might make respondents bored. The research method is cross-sectional regarding the time. Hence, it is not as robust as the continual studies analyzing causal relationships. Since the questionnaire was distributed online and in-person and the employees were partly present at their jobs due to the Coronavirus, only 197 questionnaires were completed from the 368 determined samples based on the Cochran formula.

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