Planned Model Efficacy on Auditing Quality with Emphasis on Female Auditors' Behavior Norms and Cultural Identity

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Abstract

The research was intended to investigate the planned model efficacy on auditing quality with emphasis on female auditors' behavior norms and cultural identity in Isfahan metropolitan. The statistical population enfolded all the female auditors working in audit institutions. 350 female working auditors were selected via convenience sampling procedure as the research sample. The research was descriptive of correlation type. To collect data Chen's Artificial Intelligence in Auditing Quality Questionnaire (2020), Moghimi's Attitude Questionnaire (2018), Wang's Mental Norm Questionnaire (2022), Jensen's Auditing Perceived Behavioral Control Questionnaire (2021), Davvetas and Diamantopoulos Behavioral Intention Questionnaire (2017) and Taheri's Cultural Identity Questionnaire (2013) were implemented. Pearson correlation coefficient and path analysis were applied as statistical method to analyze the data by utilizing spss-26 and smart pls-4 software. The results indicated that attitude (-0.19) mental norm (0.30), perceived behavioral control (0.34) and cultural identity (0.62) by mediating role of behavioral intention and indirectly predicated the behavior in direction of artificial intelligence in auditing quality. The model also obtained an optimum goodness of fit. Finally, the research concluded that the participated woman auditors of the studied sample played a significant role in audit institutions considering the mental norm, attitude, perceived behavioral control, behavioral intention and cultural identity and they could take important measures to improve auditing quality.

Extended abstract

Introduction: The relationship between identity and culture is due to their relationship with the social structure, and the cultural environment plays an important role in maintaining the evolution and development of identity. The role of auditors regarding fair treatment in strengthening a strong psychological bond with the goal of perceived support is emphasized; and how the commitment of auditors can lead to favorable organizational results, including increasing the quality of auditing and financial reporting. Audit quality is important and causes more trust in companies by stakeholders. In Iran, the auditing institutions with the name of compiler of accounting and auditing standards has paid special attention to the quality of auditing. Artificial intelligence can be mentioned among other new issues in the world, which can influence the auditor's behavior. Investing in artificial intelligence helps to improve audit quality and reduce auditors' fees and turnover, and it takes years. If artificial intelligence is expanded, it can increase the quality of auditing and the efficiency of the company. According the above mentioned points the research was intended to investigate the planned model efficacy on auditing quality with emphasis on female auditors' behaviors norms and cultural identity in Isfahan metropolitan.

Method: The statistical population enfolded all the female auditors working in audit institutions. 350 female working auditors were selected via convenience sampling procedure as the research sample. The research was descriptive of correlation type. To collect data Chen's Artificial Intelligence in Auditing Quality Questionnaire (2020), Moghimi's Attitude Questionnaire (2018), Wang's Mental Norm Questionnaire (2022), Jensen's Auditing Perceived Behavioral Control Questionnaire (2021), Davvetas and Diamantopoulos Behavioral Intention Questionnaire (2017) and Taheri's Cultural Identity Questionnaire (2013) were implemented. Pearson correlation coefficient and path analysis were applied as statistical method to analyze the data by utilizing spss-26 and smart pls-4 software.

Results: The results indicated that attitude (-0.19) mental norm (0.30), perceived behavioral control (0.34) and cultural identity (0.62) by mediating role of behavioral intention and indirectly predicated the behavior in direction of artificial intelligence in auditing quality. The model also obtained an optimum goodness of fit. Finally, the research concluded that the participated woman auditors of the studied sample played a significant role in audit institutions considering the mental norm, attitude, perceived behavioral control, behavioral intention and cultural identity and they could take important measures to improve auditing quality.

Conclusion: In recent years, strong tendencies were observed using behavioral theories in accounting and auditing research. These studies undoubtedly help in the field of accounting and auditing, and we can examine the factors that affect audit quality through them, and culture is one of them. There are important factors that sometimes can be human as an important and influential environmental factor on the audit system, so it can be concluded that there is a mutual reaction between non-human and human resources in societies and culture can affect human resources. Here, the culture showed a relationship with the quality of the audit. Of course, in this research, we find out precisely, the cultural identity that changes, on the internal scenes of the society, the quality of the audit was

the only result, that is, with the increase of the cultural personality, it could be added for the duration of the audit confirmation. It seems to be the same in the society, there is a uniformity of the meaning of culture, but several concepts in this direction can show this concept better, for example, culture is a system of symbols and common concepts, so in general, culture can use the unconscious construction of human thinking. The culture is that the members of the organization have a sense of identity and believe in the incredible value of helping.