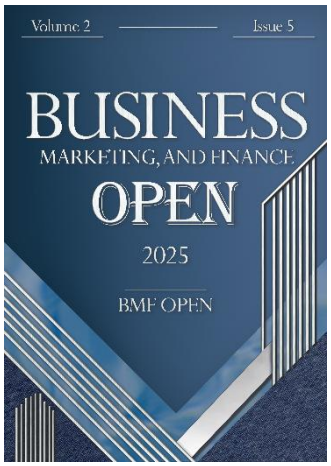
Modeling Psychological Factors Affecting Audit Quality in the Iranian Auditing Community Using a Mixed-Methods Approach



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Abstract: The purpose of this study is to model the psychological factors affecting audit quality in the Iranian auditing community using a mixed-methods approach and grounded theory. This study is fundamental in terms of its objective and exploratory in nature. To collect data, in-depth semi-structured interviews were conducted alongside library research and questionnaires. The statistical population includes experts, specialists, and university faculty members in the field of auditing. In the qualitative phase, participants were selected using purposive and snowball sampling methods. In the quantitative phase, the sample size was determined using Morgan's table, and a simple random sampling method was employed. Data analysis was carried out in three stages: open coding, axial coding, and selective coding, leading to the extraction of initial conceptual statements, categorical statements, and four main categories. The findings indicate that psychological factors affecting audit quality fall into four main categories: individual factors, interpersonal factors, environmental and organizational factors, and cognitive and decision-making factors. Path analysis results show that all these factors have a significant impact on audit quality. The study's findings suggest that the effect of psychological factors on audit quality is both direct and indirect, and the interaction of these factors can lead to either an improvement or deterioration in audit quality. Identifying, understanding, and properly managing these factors help organizations and auditors enhance their performance and improve audit quality.

Keywords: Psychological factors, audit quality, auditing community, grounded theory approach

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1. Introduction

Audit quality is a broad and complex concept that encompasses the influence of multiple factors. Among these, psychological factors play a crucial role in shaping and strengthening audit quality. Studies have shown that psychological factors can have extensive effects on audit quality [1, 2]. Some of these factors include auditors' personality traits, communication skills, psychological pressures, ethical decision-making, and the use of cognitive patterns [3]. One of the most significant psychological factors affecting audit quality is auditors' personality traits. Certain personality characteristics such as meticulousness, diligence, conservatism, and professional ethics can directly influence audit quality. Auditors with positive personality traits can enhance the quality of their reviews,

significantly reducing risks and detecting deficiencies in a timely manner. Furthermore, auditors' communication skills have a substantial impact on audit quality. The ability to communicate effectively with managers, employees, and other stakeholders can facilitate a better understanding of situations, ultimately leading to more effective audit execution [2].

Several psychological factors, including cognitive biases, psychological pressures, stress, and fatigue, can negatively affect auditors' professional judgment and decision-making. Cognitive biases such as overconfidence, confirmation bias, and conservatism can lead to incorrect conclusions and erroneous decisions in the auditing process. For instance, an auditor's overreliance on management may result in excessive dependence on management's statements and confirmations, reducing the extent of independent evidence collection, thereby lowering audit quality [4]. Additionally, psychological pressures arising from budget constraints or tight deadlines can decrease auditors' accuracy and hinder the collection of sufficient evidence. Stress and fatigue can also impair auditors' concentration and attention, affecting the quality of their decision-making [5]. Therefore, effectively managing psychological factors and controlling cognitive biases in the auditing process is crucial. Utilizing tools such as checklists to minimize biases, implementing appropriate scheduling, allocating adequate resources, and managing work-related stress and pressures can significantly improve audit quality.

In today's dynamic professional environments, mental health concepts are increasingly recognized as critical factors in improving employee performance and overall organizational outcomes. This is particularly relevant in the auditing field, where high work pressures and significant decision-making consequences are common. In such conditions, auditors' mental health significantly impacts not only their work quality but also their job satisfaction levels [6].

The impact of psychological factors on professional performance has received increasing attention across various sectors, particularly in auditing, accounting, and finance, where precision and reliability are of utmost importance. In such high-risk environments, the quality of financial reporting directly influences public trust in capital markets [2]. Despite the recognized importance of these factors, the role of auditors' mental health and self-efficacy in influencing audit quality has not been sufficiently examined, representing a significant gap in the auditing literature [7].

The rigorous demands of the auditing profession can lead to high levels of stress, highlighting the need to examine psychological factors such as mental health and self-efficacy [8]. These factors significantly affect job performance across various professions, but their combined effects on audit quality require further comprehensive investigation. This oversight is particularly problematic in auditing, where poor mental health can exacerbate risks related to decreased integrity and audit reliability [9].

The auditing and accounting fields are characterized by strict deadlines, long working hours, and heavy responsibilities associated with the accurate presentation of financial statements, all of which place significant pressure on professionals in these domains [10]. Studies have shown that such conditions can lead to severe stress and job burnout, which, in turn, can impair cognitive functioning and ethical judgment, negatively impacting audit quality and increasing the likelihood of audit failures [11]. Recent research has also highlighted the mediating role of psychological factors in mitigating the adverse effects of job burnout, particularly in relation to auditors' job-switching tendencies. Enhancing mental health not only directly reduces job burnout effects but also improves job retention and satisfaction, thereby maintaining audit quality in high-pressure periods [12].

Moreover, utilizing psychometric tests to analyze auditors' roles can provide deep insights into the influence of personality traits on professional behaviors and decision-making in accounting. Kabalski and Nowak (2023) argue

that these tests can enhance the understanding of how psychological factors impact job performance, especially in high-stress professions like auditing [6]. The importance of psychological factors has also been confirmed in other research. Franke and Sarstedt (2019) examined the impact of personality traits and work-life quality on mental health and job burnout among auditors. Their findings indicate that job position, work environment quality, and mental health are closely related, emphasizing the critical role of occupational health policies in maintaining auditors' well-being and effectiveness [9]. The literature highlights that mental health in professional settings, particularly in high-stress fields such as auditing, accounting, and finance, is vital not only for individual well-being but also for maintaining professional and organizational standards. Supporting employees' mental health in these fields can improve job performance, reduce turnover rates, and enhance overall productivity, thereby contributing to the stability and integrity of financial and economic sectors [2, 13].

Scientific research continuously emphasizes the importance of mental health as a determinant of job performance. However, the interaction and collective influence of these factors on audit quality, particularly under the unique pressures of the auditing profession, have not been comprehensively examined. This gap in the literature is of particular importance as it overlooks potential interventions that could mitigate the adverse effects of the auditing environment on auditors' psychological well-being and, consequently, their professional effectiveness.

This study investigates the psychological factors influencing the auditing profession and raises two fundamental research questions: What is the comprehensive model of psychological factors affecting audit quality in the Iranian auditing community? How do psychological factors influence audit quality in the Iranian auditing community? By addressing these questions, this study seeks to determine whether mental health-related factors significantly impact auditors' professional capabilities. Relying on conducted interviews and integrating them with empirical research in the auditing field, this study presents a theoretical model that explains the complex interaction between mental health and audit quality.

This study employs quantitative methods and structural equation modeling to analyze data collected from a diverse sample of auditors, providing a robust framework for understanding these dynamics. The research aims to fill a critical gap in existing knowledge, particularly by expanding the examination of psychological constructs that have traditionally been studied in isolation within the high-stress context of auditing. The findings are expected to contribute to both theoretical advancements and practical applications by helping auditing firms develop strategies to enhance auditors' performance through mental health improvements. Ultimately, this study not only enriches academic discourse in this area but also proposes practical solutions that could significantly impact audit efficiency and reliability in a complex and challenging environment.

2. Methodology

The present study aims to explore a comprehensive model of psychological factors influencing audit quality in the Iranian auditing community, based on existing evidence from experts in the field. This study falls within the category of exploratory research and employs a qualitative approach to examine the phenomenon under investigation and to develop a conceptual model. The research adopts the grounded theory method, which involves systematically constructing a theory through data collection and inductive analysis. This method is particularly useful in fields where there is insufficient theoretical foundation for formulating and testing hypotheses.

In this study, theoretical sampling and purposive (judgmental) sampling techniques were employed to select participants. Theoretical sampling is a process in which data are collected and analyzed in a way that leads to the development of a new theory. This process continues until theoretical saturation is reached, meaning that no new

data emerge to further enhance the research. In this study, 15 auditing experts were selected for interviews until theoretical saturation was achieved. From the twelfth interview onward, data repetition became apparent, but interviews continued until the fifteenth stage to ensure that no new data were obtained.

At the beginning of each interview, an explanation of the research topic was provided. If the participant agreed, the interview was recorded; otherwise, only notes were taken. The interview questions began with the prompt: "In your opinion, what psychological factors...?" and subsequent questions were adjusted based on the participant's responses. Each interview lasted between 30 minutes and one hour. The sampling process included 10 auditing experts, whose characteristics are presented in Table 1.

Table 1. Demographic Characteristics of Interviewees

No.	Job Title	Teaching or Executive Experience (Years)	Degree
1	Audit Firm Manager	10	Ph.D.
2	Audit Specialist	5	Master's
3	Audit Specialist	4	Ph.D. Student
4	Audit Firm Manager	14	Ph.D.
5	University Professor	13	Ph.D.
6	University Professor	12	Ph.D.
7	University Professor	8	Ph.D.
8	Audit Firm Manager	9	Master's
9	Audit Firm Manager	6	Master's
10	University Professor	14	Ph.D.

To assess the validity of the research instrument, the Content Validity Index (CVI) was used. To calculate this index, forms were sent to 10 experts in the relevant field, requesting their evaluations of each variable based on three criteria: "relevance," "simplicity," and "clarity," using a four-point Likert scale (1 = not clear, 2 = somewhat clear, 3 = clear, 4 = completely clear). The CVI score was then determined by calculating the sum of agreement scores for each item that received ratings of 3 and 4 (highest scores) divided by the total number of experts. The results indicated that all interview questions had a CVI above 0.79, confirming the content validity of all interview questions.

The data analysis process in grounded theory research follows three main stages of coding: open coding, axial coding, and selective coding. In the open coding phase, initial concepts and categories are extracted from the data. During axial coding, the main categories are identified, and causal conditions, intervening conditions, contexts, strategies, and outcomes are determined. Finally, in the selective coding phase, the final theory is developed. The subsequent sections will explain how the categories emerged from the concepts and provide an analysis of the data.

3. Findings and Results

The purpose of axial coding is to establish relationships between the categories generated during the open coding phase. This process is conducted based on the paradigm model and assists the theorist in facilitating the theoretical development process. The core principle of axial coding is the expansion and refinement of one of the categories, known as the central category. Based on these principles, the axial coding for this study is presented in Table 2.

Table 2. Axial Coding of the Study

Category	Subcategories
Stress and Anxiety	Pressure resulting from deadlines, concern over potential errors, tension in client relationships, stress due to high workload, anxiety related to performance evaluation
Motivation and Job Satisfaction	Sense of work value, opportunities for career advancement, alignment between skills and job tasks, recognition of good performance, work-life balance
Experience and Knowledge	Years of experience in the auditing profession, familiarity with various industries, up-to-date knowledge of accounting standards, awareness of financial laws and regulations, mastery of advanced auditing techniques
Professional Commitment	Adherence to professional ethical principles, maintaining independence and objectivity, continuous effort to enhance skills, responsibility for work quality, preserving client confidentiality
Experience and Skills	Ability to analyze complex data, skill in detecting fraud and errors, decision-making ability in ambiguous situations, time management and prioritization skills, strong communication skills with stakeholders
Team Communication	Regular team meetings, transparent reporting, information sharing, constructive feedback, collaboration in problem-solving
Leadership and Management	Participatory leadership style, appropriate delegation of authority, support for professional development of the team, setting clear goals, fair performance evaluation
Mutual Trust	Transparency in decision-making, respect for diverse opinions, commitment to obligations, confidentiality of information, support for colleagues in difficult situations
Interpersonal Conflicts	Disagreements over auditing methods, competition for career advancement, differences in work styles, disputes over task distribution, tensions arising from time pressures
Organizational Culture	Ethical values of the organization, teamwork and collaboration atmosphere, emphasis on quality and accuracy, culture of continuous learning, encouragement of innovation and creativity
Policies and Procedures	Standard auditing guidelines, quality control frameworks, risk assessment procedures, confidentiality protocols, auditor rotation policies
Support and Resources	Specialized auditing software, access to databases, continuous professional training, technical and specialized support, adequate workplace facilities
Work Complexity	Diversity of audited industries, complex and unusual transactions, continuous changes in regulations, high volume of financial data, complex organizational structures of clients
Cognitive Biases	Confirmation of initial assumptions, over-reliance on past experiences, tendency to maintain the status quo, judgment based on available information, halo effect in evidence evaluation
Professional Judgment	Assessing audit risks, determining materiality levels in audits, decision-making on sufficiency of evidence, identifying potential fraud cases, interpreting standards in complex situations
Mental Fatigue	Reduced focus during long working hours, decreased accuracy in detail review, slower processing of complex information, increased likelihood of simple errors, difficulty in making complex decisions
Auditor Self-Efficacy	Confidence in handling complex tasks, belief in fraud detection skills, assurance in managing work pressures, sense of competence in dealing with challenges, conviction in learning new skills

In the final stage, selective coding, the researcher strengthens the coding process by refining the codes and concepts identified in the previous two stages. This stage emphasizes the most significant aspects of theory development and facilitates subsequent stages. The core category is systematically linked to other categories, and these relationships are validated through empirical evidence, forming a structured depiction of these interconnections. The entire process is directed toward generating a theory based on the collected data. This is accomplished by crafting a narrative in which the researcher elaborates on a central phenomenon and explains how specific factors influence it, leading to distinct relationships and outcomes.

Table 3. Selective Coding of the Study

No.	Selective Coding	Categories
1	Stress and anxiety - Motivation and job satisfaction - Experience and knowledge - Professional commitment - Experience and skills	Individual Factors
2	Team communication - Leadership and management - Mutual trust - Interpersonal conflicts - Workplace interactions and relationships	Interpersonal Factors
3	Organizational culture - Policies and procedures - Support and resources - Work complexity	Environmental and Organizational Factors

4	Cognitive biases - Professional judgment - Mental fatigue - Auditor self-efficacy	Cognitive and Decision-Making Factors

After developing the theoretical model of the study, questionnaires were distributed among the research population. The study population consisted of audit professionals across Iran. Due to the unlimited nature of the population, the sample size was determined to be 384 participants based on Morgan's table. The sampling method used in this study was simple random sampling. Table 4 presents the demographic characteristics of the study sample.

Table 4. Descriptive Data of the Study Population

No.	Characteristic	Subgroup	Frequency	Percentage
1	Gender	Male	312	82%
		Female	72	18%
2	Education	Bachelor's	256	66%
		Master's	119	30%
		Ph.D. and Ph.D. candidates	8	2%

After confirming the measurement model of the variables, the structural equation model of the study was estimated. Figure 1 illustrates the structural equation model in both the standardized estimation and significance level states.

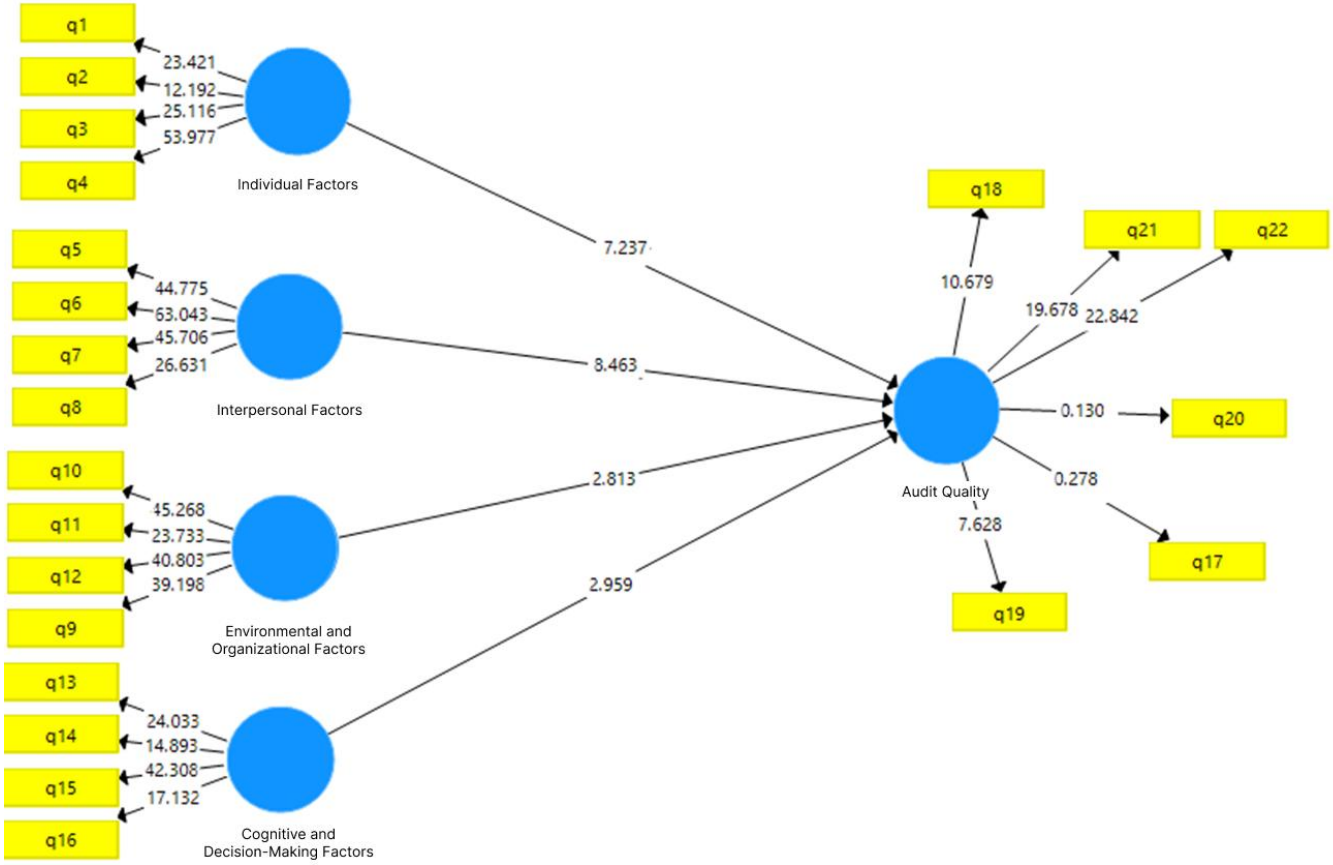

Figure 1. Research Model in Standardized and Significance Coefficient States

As observed in Table 5, since the test statistic values between variables are greater than 1.96, the relationships within the model are statistically significant, indicating the appropriateness of the structural model. Furthermore, the values of R^2, Q^2, and T-value (Table 5) confirm the structural model's goodness-of-fit. To assess the overall

model fit, the GOF (Goodness-of-Fit) criterion was used, which classifies values of 0.01, 0.25, and 0.36 as weak, moderate, and strong model fit, respectively. Moreover, the calculated GOF value was 0.35, indicating a strong fit for the conceptual model.

Table 5. Structural and Overall Model Fit Criteria

Hypothesis	Path	T-value	Path Coefficient	Result
1	There is a significant relationship between auditors' individual psychological factors and audit quality.	7.23	0.62	Confirmed
2	There is a significant relationship between auditors' interpersonal psychological factors and audit quality.	8.46	0.64	Confirmed
3	There is a significant relationship between environmental and organizational psychological factors affecting auditors and audit quality.	2.81	0.41	Confirmed
4	There is a significant relationship between cognitive and decision-making psychological factors affecting auditors and audit quality.	2.95	0.45	Confirmed

4. Discussion and Conclusion

The examination of psychological factors affecting audit quality reveals that these factors can be categorized into four main groups: individual factors, interpersonal factors, environmental and organizational factors, and cognitive and decision-making factors. Each of these factors influences auditors' performance and audit quality, either directly or indirectly.

Individual factors include stress and anxiety, motivation and job satisfaction, as well as experience and knowledge, each of which impacts audit quality in different ways. Stress and anxiety caused by work pressures and tight deadlines can reduce auditors' concentration and accuracy. For example, an auditor working under time pressure to complete a report may make errors, leading to a decline in audit quality. On the other hand, motivation and job satisfaction play a crucial role in enhancing auditors' performance. Auditors who are satisfied with their jobs and feel appreciated tend to work with greater diligence and commitment. Additionally, experience and knowledge are key factors in audit quality. Experienced auditors with up-to-date knowledge are better equipped to analyze complex issues and prevent errors. Therefore, stress management, increasing motivation and job satisfaction, and enhancing auditors' knowledge and experience can contribute to improving audit quality. These findings are consistent with previous studies [6-8, 14, 15].

Interpersonal factors, such as workplace communication and interactions, trust and collaboration, as well as conflicts and disagreements, significantly affect audit quality. Effective communication and positive interactions among audit team members can enhance coordination and reduce errors. For instance, auditors who can easily discuss various issues with colleagues and share information are more capable of identifying and resolving problems. Mutual trust within the team also increases efficiency and minimizes conflicts. When team members trust each other's abilities and expertise, they can collaborate more effectively and improve work quality. Conversely, if conflicts and disagreements are not properly managed, they can lead to decreased work quality and increased stress. Therefore, strengthening communication, fostering trust, and effectively managing conflicts can contribute to improving audit quality. These findings are consistent with previous studies [2, 6, 7, 9, 13, 16, 17].

Environmental and organizational factors, such as organizational culture, policies and procedures, and organizational support and resources, also play a significant role in audit quality. A positive organizational culture that promotes values such as integrity, collaboration, and a commitment to quality can help reduce auditors' stress and anxiety while improving their performance. For example, in organizations that encourage teamwork and open

communication, auditors feel more secure and confident, which can enhance the quality of their work. Clear and standardized organizational policies and procedures also help auditors perform their tasks effectively and prevent errors. Additionally, organizational support and resources, such as advanced tools and technologies, up-to-date information, and managerial support, can increase auditors' accuracy and efficiency. Thus, strengthening organizational culture, improving policies and procedures, and providing sufficient resources can lead to improved audit quality. These findings are consistent with previous studies [5, 10, 14, 18, 19].

Cognitive and decision-making factors, including cognitive abilities, decision-making processes, and the use of information and knowledge, each influence audit quality in different ways. Cognitive abilities such as analytical skills, reasoning, problem-solving, and critical thinking are crucial for audit quality. Auditors with strong cognitive abilities can analyze complex financial information more effectively and identify and resolve issues more quickly. The decision-making process is also a key factor in audit quality. Logical and evidence-based decision-making improves audit quality, while hasty decisions without a scientific basis can lead to errors and reduced work quality. The use of up-to-date information and knowledge is also essential. Auditors who receive continuous training and stay informed about the latest auditing standards and regulations can perform their duties with greater precision and prevent potential errors. Therefore, enhancing cognitive abilities, improving decision-making processes, and utilizing up-to-date information and knowledge can contribute to improving audit quality. These findings are consistent with previous studies [4-8, 10, 11, 14-16, 18-20].

Overall, the psychological factors affecting audit quality include individual, interpersonal, environmental and organizational, and cognitive and decision-making factors, each of which directly or indirectly impacts auditors' performance. To enhance audit quality, these factors must be managed in an integrated manner. Reducing auditors' stress while increasing their motivation, strengthening communication and trust within audit teams, fostering a positive organizational culture, and improving auditors' cognitive and decision-making abilities are key strategies that can lead to improved audit quality. Ultimately, addressing and effectively managing these factors not only enhances audit quality but also contributes to increased job satisfaction among auditors and improves overall organizational performance.

Developing a comprehensive model of psychological factors influencing audit quality can help improve auditors' performance and efficiency. The following practical recommendations are proposed for audit firm managers in Iran:

1. It is recommended that managers design and implement training programs focused on developing auditors' psychological skills to enhance their communication abilities and stress management.
2. It is recommended that managers use psychological assessment tools to evaluate and analyze auditors' personality traits and psychological characteristics to form the most effective audit teams.
3. It is recommended that managers establish flexible work policies to improve job satisfaction and reduce auditors' stress, including flexible working hours and remote work options.
4. It is recommended that managers provide psychological support systems, such as individual and group counseling and stress management workshops, to improve auditors' mental well-being.
5. It is recommended that managers create an organizational culture that supports auditors and prioritizes mental health and work-life balance, which can have a positive impact on audit quality.
6. It is recommended that managers implement continuous evaluation systems and provide constructive feedback to auditors to enhance their performance and motivation.

7. It is recommended that managers develop leadership and managerial training programs for themselves and auditors to effectively lead audit teams.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

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

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Conflict of Interest

The authors report no conflict of interest.

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