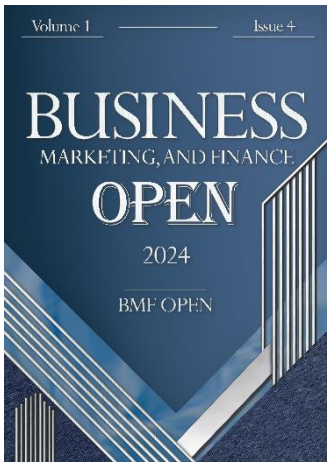
Explaining the Structural Changes in Audit Firms, Maintaining a Professional Ethics Approach, and Quality Control in Auditing



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Abstract: The aim of this study is to explain the structural changes in audit firms, maintain a professional ethics approach, and ensure quality control in auditing. This study is applied in terms of its objective and descriptive-survey in terms of its methodology. The qualitative population of the study consists of certified public accountants in the country. For interviews, only individuals with adequate knowledge, experience, and understanding of the topic were selected. A total of 11 experts with sufficient education and experience related to the subject were interviewed. In the quantitative section, the components obtained from the interviews with experts were categorized into a questionnaire and subsequently sent to the statistical population of certified public accountants. A total of 342 respondents completed the questionnaires used for data collection in this study. In the open coding stage, 138 initial concepts were identified. The results of structural equation modeling analysis showed that standardizing the structure of audit firms, environmental legal requirements, unified organizational structures, auditor appointments and rewards, and technical and developmental advancements positively and significantly influence the operational policies of audit firms, the skills and expertise of their members, and the needs and demands of their structure. To bring about changes in audit firms, it is necessary to adopt policies and regulations that consider professional, organizational, and ethical principles. Accordingly, policymakers and law developers are advised to prioritize behavioral and ethical standards in efforts to reform audit firms and to involve experienced and specialized auditors in this process.

Keywords: Structural changes, audit firms, professional ethics, quality control.

1. Introduction

The auditing profession is one of the most organized and structured professions globally, requiring a unique reputation and trust due to the nature of its services. The expansion and strengthening of this credibility and trust depend on the intellectual and practical commitment of its members to its behavioral and ethical standards [1]. Given the role of audit firms in influencing user decisions, professional ethics and the quality of audit work, identified as crucial factors in audit reporting, have garnered significant attention. Auditors serve as a source of

assurance for company investors. In an uncertain world, auditors are expected to provide stakeholders with the necessary peace of mind through assurances [2, 3].

If auditing is considered a supervisory tool with diverse roles, then assuming all other conditions remain constant, financial statements audited with high-quality standards will gain greater reliability and dependability among the stakeholders of this service [4, 5]. For an audit firm to achieve higher rankings and reputation, it must implement practices such as quality control to assure stakeholders of the reliability of audit reports [6, 7].

Professional ethics is a comprehensive concept that encompasses all aspects of human life (Author, Year). The auditing profession, to sustain its position, requires public trust. Assurance of auditors' integrity and compliance with auditing standards enables them to operate within the realm of public interest. To restore public trust, professional accountancy organizations have developed ethical standards, referred to as codes of professional conduct, which members are obligated to follow [8, 9].

One prominent characteristic of the auditing profession is the acceptance of responsibility to protect public interests. Consequently, the professional auditor's responsibilities extend beyond satisfying their client or employer. They must adhere to these professional ethical codes to safeguard public interests [6, 10].

The professional code of conduct requires members to work in institutions with quality control systems ensuring the competence of provided services and the adequacy of oversight. Given that accountants' services are closely linked to public interest, the integrity and objectivity of accountants form the basis of public trust. Therefore, audit firms must establish quality control systems for their auditing services [11-14].

Every audit firm bears the responsibility of ensuring that its staff adheres to professional auditing standards. Quality control systems, in a broad sense, provide reasonable assurance to the audit firm that its staff complies with professional standards and the firm's quality standards. Policies and procedures designed for the implementation of quality control systems in one area of the firm's activities may differ, be similar, or interdependent with those in another area. However, the goal of the system remains consistent across all areas of the firm's activities [7].

The quality control system of an audit firm encompasses the firm's organizational structure, adopted policies, and provided procedures. It aims to provide reasonable assurance to the firm that professional standards are adhered to. The nature, extent, and formality of the firm's policies and procedures should be appropriately designed based on the firm's size, number of offices, the authority granted to employees and offices, the knowledge and experience of staff, the nature and complexity of the firm's work, and cost-benefit considerations. However, every quality control system has inherent limitations that reduce its effectiveness [15-17].

The foundation of the auditing profession is based on ethical principles such as integrity in performing activities optimally to enhance public trust, independence, impartiality, avoidance of prejudgment, conflicts of interest, favoritism, or external influence in professional judgment, and refraining from any interests or engagements that compromise integrity and impartiality [7, 18].

Audit quality control plays a key role in the efficiency of capital markets and the performance of auditors. Independent auditing is a measure for validating and harmonizing financial statements. Moreover, audit quality control prevents the misallocation of resources in capital markets by providing reliable information through financial statements and disclosing any occurrences that may impact decision-making [19, 20].

In the process of accounting information reporting, the success of auditing in achieving its objectives is contingent upon adherence to ethical and behavioral auditing principles [21]. Accordingly, the primary objective of this study is to develop a model for structural changes in audit firms while maintaining a professional ethics approach and examining its impact on the quality control of auditing work.

The results of this study could contribute significantly to audit firms, auditors, and those involved in drafting auditing regulations by expanding the theoretical foundations. Furthermore, a review of previous literature reveals that structural changes in audit firms have received limited attention. Given that audit firms, like other organizations, require structural changes to address deficiencies in their current structure, this study highlights the necessity of such research.

2. Methodology

This study is an applied, descriptive-survey research. Given the objectives and nature of the research, a mixed-method approach was employed, integrating qualitative and quantitative methods. To explore and gain a deeper understanding of the subject, theoretical foundations were complemented with interviews for enhanced comprehension. Subsequently, quantitative approaches were used to validate the qualitative results.

In this context, qualitative data were collected through in-depth and exploratory individual interviews with academic experts who were purposefully selected. Content analysis, as a research technique, was employed to identify and analyze the concepts, categories, and main and secondary factors. These identified factors and categories formed the basis for developing an instrument (questionnaire) aimed at identifying the factors influencing structural changes in audit firms while maintaining a professional ethics approach and examining its impact on audit quality control.

The qualitative population of the study consisted of certified public accountants in the country. For interviews, only individuals with sufficient knowledge, experience, and understanding of the topic were purposefully selected. Interviews continued until the primary and secondary factors identified in the responses were repeated and followed a repetitive pattern. To ensure further reliability, additional interviews were conducted, culminating in 11 interviews, at which point the researcher reached theoretical saturation.

The components identified from the expert interviews were categorized into a questionnaire, which was subsequently distributed to the statistical population of certified public accountants. In the quantitative section, the sample size was determined using Cochran's formula. The questionnaire was distributed randomly among the aforementioned population, resulting in a sample size of 342 respondents, which formed the basis for statistical analysis in this research.

Data analysis was conducted using structural equation modeling (SEM).

3. Findings

In this study, the primary source of data was interviews. Initial interviews were exploratory and descriptive, and after each interview, the data were coded iteratively. Using the constant comparison method, theoretical codes emerged through open coding. This process continued for 11 interviews, resulting in the identification of concepts, subcategories, and main categories. Table 2 presents the main and subcategories along with the concepts derived from the coding process.

Table 1. Conceptual Framework for Structural Changes in Audit Firms with a Professional Ethics Approach and Audit Quality Control

Main Categories	Subcategories	Initial Codes
Operational Policies of Audit Firms	Quality of audit firms	Quality of work, focus on audit firm quality, improving service quality

	Professional behavior	Adherence to professional ethics, maintaining professional conduct, necessity of professional behavior
	Task segregation	Division of tasks, separating auditors' responsibilities from managers
Standardization of Audit Firm Structure	Structured audit firms	Optimization of audit firms, formation of professional firm structures, structured firms
	Standard audit firms	Standardizing changes, aligning with multifaceted organizational structures, flexibility in organizational structures
	Dynamic audit firms	Using dynamic models, learning from multifaceted organizations
	Preserving audit firm structures	Maintaining new structures, development-oriented firms
Environmental Legal Requirements	Environmental developments	Economic barriers, changes in the economic environment, alignment with economic changes
	Legal developments	Legal requirements, policies, and agreements
	Environmental changes	Alignment with environmental changes, environmental barriers
Technical and Developmental Changes	Adoption of advanced technology	Technological changes, use of technology, electronic systems
	Political requirements	Political changes, political barriers
	Educational requirements	Educational changes, rapid personal development
	Market entry	Market changes, market barriers, entering the market
Organizational and Individual Barriers in Audit Firms	Lack of firm evaluation	Reluctance to operate in the stock market, lack of interest in control and evaluation
	Lack of research	Absence of research areas, cultural and research barriers
	Challenges in audit firms	Organizational challenges, individual challenges
Skills and Expertise of Audit Firm Members	Presence of specialists	Emphasis on specialization, use of specialized managers, use of technical experts
	Workforce specialization	Lack of skilled personnel, shortage of qualified professionals, human resource development
	Auditor skills	Enhancing auditor skills, increasing auditors' knowledge
	Senior auditors' abilities	Senior auditors' expertise, competencies
	Audit team structures	Team leadership, restructuring audit teams
Adaptation to New Structural Changes	Perceptual approaches	Cultural perspectives, perceptual barriers, individual and collective mindsets
	Adaptive approaches	Social approaches, resistance to change
	Structural design	Understanding organizational changes, directional changes, professional system design
	Organizational resistance	Resistance to change, fear of change
	Building trust in changes	Dependence on previous environments, low confidence in changes, anxiety over new changes
	Future foresight	Uncertainty about future changes, stress from unknown factors
Service Credibility in New Structures	Quality control	Quality control, organizational structure quality, performance improvement
	International reputation	Moving toward larger firms, gaining credibility and reputation, success in international markets
	New service markets	Improved client relationships, entry into new markets, diversification of services
	Accountability	Organizational responsiveness, enhanced assurance operations
	Professional behavior of auditors	Improved auditor conduct, targeted audits
	Audit quality improvement	Enhanced auditor precision, higher audit quality, reduced audit time
	Legal inspections	Anti-money laundering efforts, legal inspections, employee rights security
	Ideal strategies	Adoption of diverse strategies, structured organizational strategies
Auditors' Appointments and Rewards	Hiring auditors	Selecting and appointing auditors, hiring based on personality
	Resolving auditor-stakeholder conflicts	Addressing conflicts, ensuring employee welfare, predictable scheduling

	Audit fees determination	Setting service fees, determining audit fees, positive effects of uniform rewards
	Increased audit revenue	Firm income levels, higher income levels
Unified Organizational Structures	Organizational objectives	Organizational strategies, missions, goals, and visions
	Organizational models	Organizational rules, absence of proper models, weak communication
	Organizational structures	Uniform organizational outlook, firms with consistent structures
Needs and Demands of Audit Firm Structures	Audit firm needs	Audit firm perspectives, objectives, priority setting
	Audit firm experiences	Firm size, experiences of large firms
	Appointment of firm partners	Number of partners, involvement of non-accounting partners
	Partners' perspectives	Cautiousness of partners, trust in changes, economic characteristics of partners

This conceptual framework highlights the factors influencing structural changes in audit firms while maintaining a professional ethics approach and their effects on audit quality control.

Based on the aforementioned components, a questionnaire was designed, whose validity and reliability were confirmed. A total of 24 hypotheses were formulated, which are examined below.

The designed questionnaire was reviewed by a group of esteemed faculty members, who approved its content validity. The Kaiser-Meyer-Olkin (KMO) measure was 0.711, greater than the acceptable threshold of 0.7. Additionally, the significance level for the null hypothesis of variable independence in Bartlett's test was 0.000, indicating that the factor analysis was appropriate. Confirmatory factor analysis (CFA) demonstrated the alignment of the questionnaire items with their respective constructs. The discriminant validity of the constructs was assessed using the average variance extracted (AVE).

Table 2. Average Variance Extracted for Each Research Component

Component	Average Variance Extracted (AVE)	Acceptable Threshold
Standardization of Audit Firm Structures	0.776	0.5
Service Credibility in New Structures	0.571	0.5
Environmental Legal Requirements	0.682	0.5
Auditor Appointments and Rewards	0.630	0.5
Technical and Developmental Transformations	0.639	0.5
Operational Policies of Audit Firms	0.631	0.5
Unified Organizational Structures	0.681	0.5
Adaptation to New Structural Changes	0.588	0.5
Skills and Expertise of Audit Firm Members	0.606	0.5
Organizational and Individual Barriers	0.659	0.5
Needs and Demands of Audit Firm Structures	0.638	0.5

The results in Table 2 show that the AVE for all components exceeds 0.5, indicating satisfactory discriminant validity for the constructs of the questionnaire.

The reliability of the research measurement instrument was evaluated using Cronbach's alpha and composite reliability (CR).

Table 3. Composite Reliability and Cronbach's Alpha for Each Research Component

Component	Cronbach's Alpha	Composite Reliability (CR)
Standardization of Audit Firm Structures	0.816	0.890
Service Credibility in New Structures	0.708	0.641
Environmental Legal Requirements	0.771	0.813

Auditor Appointments and Rewards	0.806	0.663
Technical and Developmental Transformations	0.849	0.835
Operational Policies of Audit Firms	0.767	0.600
Unified Organizational Structures	0.700	0.819
Adaptation to New Structural Changes	0.747	0.711
Skills and Expertise of Audit Firm Members	0.715	0.686
Organizational and Individual Barriers	0.718	0.729
Needs and Demands of Audit Firm Structures	0.821	0.726

The results in Table 3 indicate that the Cronbach's alpha and composite reliability values for all components exceed their respective acceptable thresholds. Thus, it can be concluded that the questionnaire constructs exhibit satisfactory reliability.

Figure 1 illustrates the structural model of the research, depicting the relationships between variables based on the formulated hypotheses.

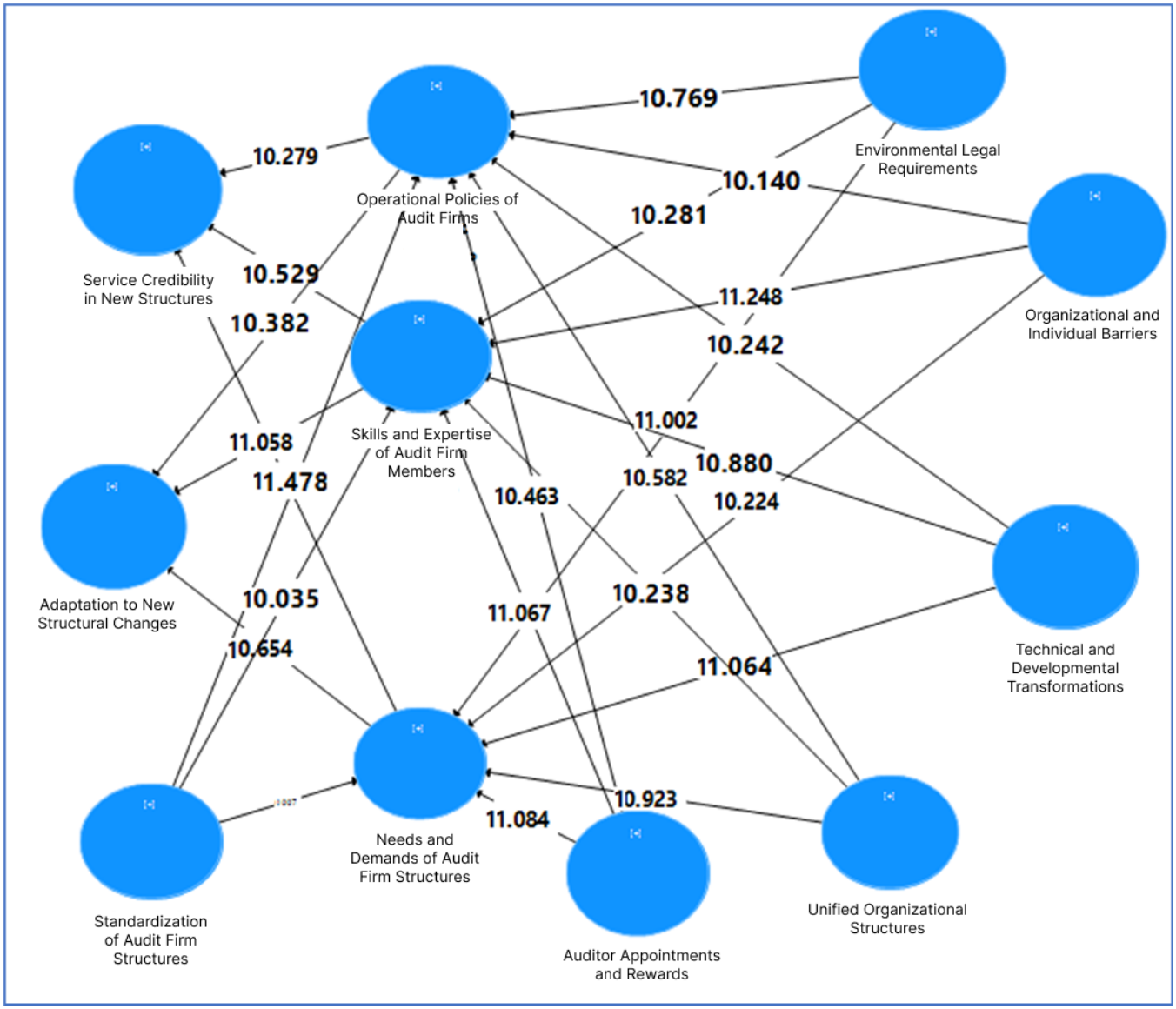

Figure 1. T-Statistics for the Significance of Path Coefficients in the Structural Model

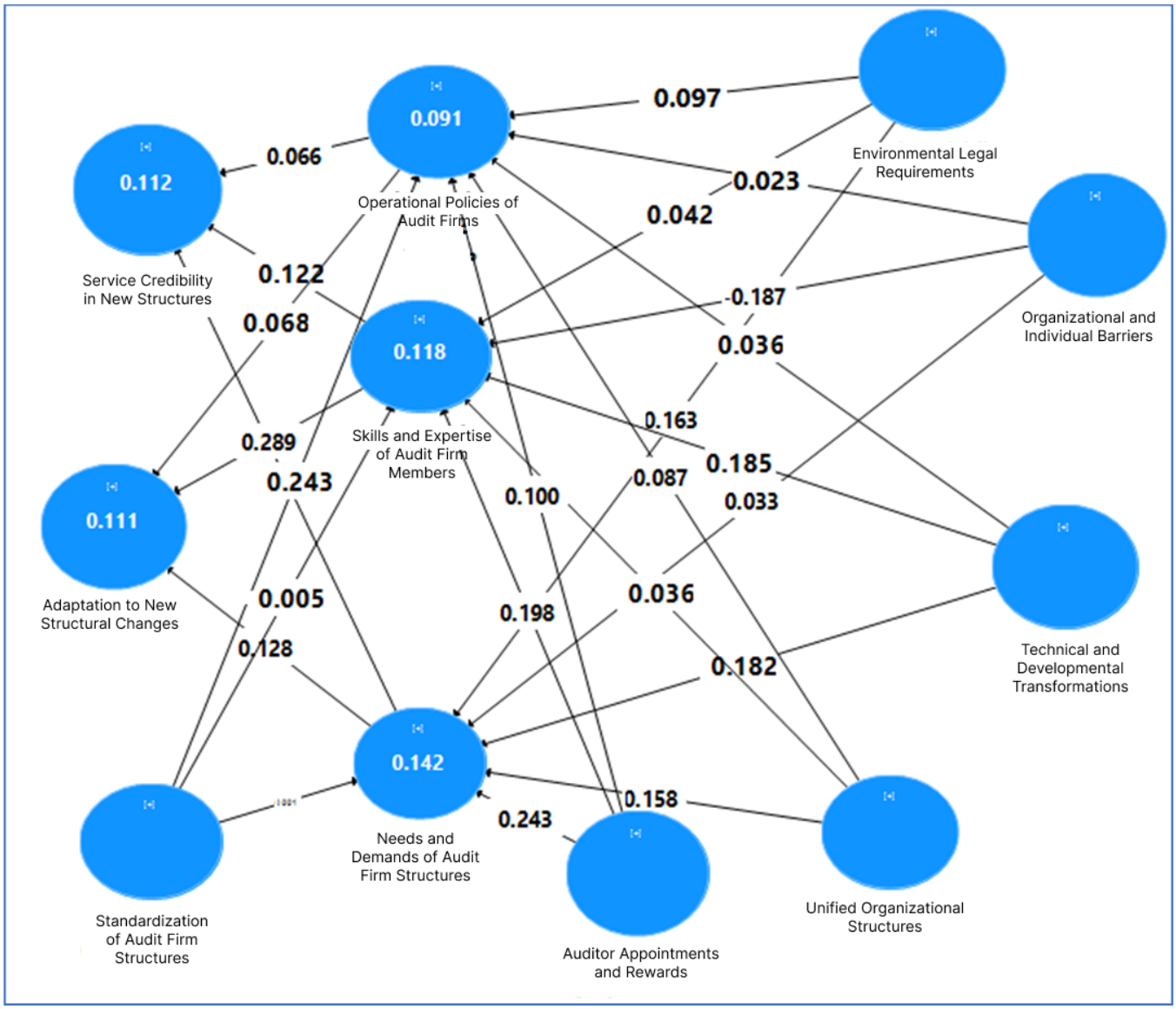

Figure 2. Path Coefficients in the Structural Model

A review of Figures 1 and 2 reveals that the p-values for the null hypothesis of zero path coefficients in the relationships between variables are all 0.000, which is less than the Type I error threshold of 0.05. This indicates that the relationships are statistically significant. All path coefficients are positive, demonstrating that the influence of independent variables on dependent variables is direct.

Table 4. Results of Hypothesis Testing

Hypothesis Title	T-Statistic	P-Value	Hypothesis Test Result
Hypothesis 1: Standardization of audit firm structures has a significant positive impact on operational policies of audit firms.	11.478	0.001	Not rejected at a 0.05 significance level.
Hypothesis 2: Standardization of audit firm structures has a significant positive impact on the skills and expertise of audit firm members.	10.035	0.01	Not rejected at a 0.05 significance level.
Hypothesis 3: Standardization of audit firm structures has a significant positive impact on the needs and demands of audit firm structures.	10.007	0.01	Not rejected at a 0.05 significance level.
Hypothesis 4: Environmental legal requirements have a significant positive impact on operational policies of audit firms.	10.769	0.004	Not rejected at a 0.05 significance level.
Hypothesis 5: Environmental legal requirements have a significant positive impact on the skills and expertise of audit firm members.	10.281	0.008	Not rejected at a 0.05 significance level.

Hypothesis 6: Environmental legal requirements have a significant positive impact on the needs and demands of audit firm structures.	11.002	0.003	Not rejected at a 0.05 significance level.
Hypothesis 7: Auditor appointments and rewards have a significant positive impact on operational policies of audit firms.	10.436	0.006	Not rejected at a 0.05 significance level.
Hypothesis 8: Auditor appointments and rewards have a significant positive impact on the skills and expertise of audit firm members.	11.076	0.003	Not rejected at a 0.05 significance level.
Hypothesis 9: Auditor appointments and rewards have a significant positive impact on the needs and demands of audit firm structures.	11.084	0.003	Not rejected at a 0.05 significance level.
Hypothesis 10: Technical and developmental transformations have a significant positive impact on operational policies of audit firms.	10.242	0.008	Not rejected at a 0.05 significance level.
Hypothesis 11: Technical and developmental transformations have a significant positive impact on the skills and expertise of audit firm members.	10.881	0.004	Not rejected at a 0.05 significance level.
Hypothesis 12: Technical and developmental transformations have a significant positive impact on the needs and demands of audit firm structures.	11.064	0.003	Not rejected at a 0.05 significance level.
Hypothesis 13: Operational policies of audit firms have a significant positive impact on service credibility in new structures.	10.279	0.008	Not rejected at a 0.05 significance level.
Hypothesis 14: Operational policies of audit firms have a significant positive impact on adaptation to new structural changes.	10.382	0.007	Not rejected at a 0.05 significance level.
Hypothesis 15: Unified organizational structures have a significant positive impact on operational policies of audit firms.	10.582	0.006	Not rejected at a 0.05 significance level.
Hypothesis 16: Unified organizational structures have a significant positive impact on the skills and expertise of audit firm members.	10.238	0.008	Not rejected at a 0.05 significance level.
Hypothesis 17: Unified organizational structures have a significant positive impact on the needs and demands of audit firm structures.	10.923	0.004	Not rejected at a 0.05 significance level.
Hypothesis 18: The skills and expertise of audit firm members have a significant positive impact on service credibility in new structures.	10.529	0.006	Not rejected at a 0.05 significance level.
Hypothesis 19: The skills and expertise of audit firm members have a significant positive impact on adaptation to new structural changes.	11.058	0.003	Not rejected at a 0.05 significance level.
Hypothesis 20: Organizational and individual barriers have a significant positive impact on operational policies of audit firms.	10.14	0.009	Not rejected at a 0.05 significance level.
Hypothesis 21: Organizational and individual barriers have a significant positive impact on the skills and expertise of audit firm members.	11.248	0.002	Not rejected at a 0.05 significance level.
Hypothesis 22: Organizational and individual barriers have a significant positive impact on the needs and demands of audit firm structures.	10.224	0.008	Not rejected at a 0.05 significance level.
Hypothesis 23: The needs and demands of audit firm structures have a significant positive impact on service credibility in new structures.	11.135	0.003	Not rejected at a 0.05 significance level.
Hypothesis 24: The needs and demands of audit firm structures have a significant positive impact on adaptation to new structural changes.	10.654	0.005	Not rejected at a 0.05 significance level.

The results in Table 4 indicate that all hypotheses in this study are not rejected at a Type I error probability level of 0.05. This suggests that all proposed relationships are significant and supported by the data.

4. Discussion and Conclusion

The objective of this study was to explain structural changes in audit firms, maintain a professional ethics approach, and ensure audit quality control. Based on the results of the hypotheses, it can be concluded that standardization of audit firm structures, environmental legal requirements, unified organizational structures, auditor appointments and rewards, and technical and developmental transformations have a significant positive impact on the operational policies of audit firms, the skills and expertise of audit firm members, and the needs and demands of audit firm structures.

This indicates that proper and effective standardization in audit firms can enhance the auditors' skills, which in turn leads to more accurate implementation of the firms' policies. Environmental requirements, including

professional, behavioral, organizational, ethical, and regulatory obligations, can influence the policies of audit firms and affect their operations.

The findings also demonstrated that the operational policies of audit firms and the skills and expertise of audit firm members have a significant positive relationship with the credibility of services in new structures and adaptability to changes in these structures. This implies that if audit firms adopt correct, principled, ethical, and professional policies to guide structural changes, this can contribute to the growth of audit firms, the appointment of highly skilled and specialized auditors, and the acceptance of new structural changes by the firms.

Additionally, the results showed that organizational and individual barriers within audit firms have a significant positive relationship with their operational policies, the skills and expertise of their members, and the needs and demands of their structures. This finding suggests that numerous obstacles exist for implementing changes in audit firms, with one of the most critical being the acceptance of changes by both the firms and their employees. This acceptance plays a vital role in attracting skilled auditors.

The findings also indicated that the needs and demands of audit firm structures have a significant positive impact on the credibility of services in new structures and adaptability to structural changes. This implies that auditors have specific needs that must be addressed through structural changes in audit firms. If these changes are implemented effectively, not only can auditors adapt to new developments, but they can also enhance the credibility of their profession.

In conclusion, all auditors are advised to increase their knowledge and awareness to adapt to modern structural and organizational changes in audit firms.

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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