



Modeling the relationship between the auditor and the employer based on the ethical approach and its effect on the quality of the audit report using the Delphi-fuzzy technique

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Submit: 27/09/2023 Accept: 09/04/2024

ABSTRACT

This study aims to explore the auditor- employer relationship based on the ethical approach and its effect on the audit report quality using the Delphi-fuzzy process. This paper is qualitative-quantitative and applied research, and in terms of its nature, it is survey-analytical research. First, according to the related theories and research questions, the important factors were identified by the library method, and then the questionnaire made by the researcher was given to the experts who were selected by the purposeful sampling method. Among them, 53 experts responded and the sub-components related to each factor were identified and classified through the questionnaire. Finally, the answers were checked and processed using Excel software and then analyzed with SPSS and Delphi-Fuzzy software by data related to the year 2022.

The results of the experts' opinions indicate that an increase in the amount of ethical components such as honesty, experience, competence and independence (independent variables) and on the other hand a decrease in the amount of economic components such as inflation and financial pressure and the environmental component as control variables leads to an increase in the quality of the employer - auditor relationship and an increase in the transparency of the audit reports and finally the quality of the audit.

Keywords: Auditor-employer relationship, Ethical approach, Audit report quality

1. Introduction

Morality is very important in human life because humanity is formed when moral values are crystallized in his being. Every human being is evaluated according to the degree of moral values emergence in thoughts, speech and behavior. The first manifestation of a person in society is that person's morals. Since accounting principles and foundations have ethical roots, therefore ethics is related to the accounting knowledge essence. Existence of models that are compatible with culture and society is necessary to increase the effect of professional ethics, and by knowing them, it is possible to analyze the dimensions of the behavior of accountants as well as employers. Behavioral and ethical standards form the most important policy of any profession and include things such as the main characteristics of each profession and the relationships of profession members with society and each other. Moral values provide the foundation on which a civilized and superior cultural and behavioral society is built, because without this foundation, the civilized society will fall apart (Salehi, 2015).

Several studies have examined the relationship between the company's board of directors, auditing and audit reporting. In this regard, Carcello et al. (2008) show that a strong board of directors needs more effort from auditors to protect their investment credit and avoid liability and strengthen the interests of shareholders. Also, Fuad et al. (2017) show that high-quality auditors can improve the quality of financial reporting and reassure employers and shareholders in controlled companies. These studies show that a suitable combination of strong board of directors and high quality auditors is an effective tool to improve the quality of financial reporting. Therefore, the information provided by accountants should be significantly efficient, reliable, truthful and unbiased. Accountants must not only be qualified and professional, but also have a high degree of honesty and professional integrity.

In fact, in expressing the vague and unknown aspects of the current research issue, we can address the issue that if managers and employers cannot manage audit services, will there be any value in conducting an audit? Ethical issues begin and end with specific and unique responsibilities and tasks, so what is the relationship between the employer and the auditor in this case? On the other hand, what effects

and consequences have environmental pressures created in the auditing world? And as a result, what damages has it caused to the relationship between the employer and the auditor? And finally, what is their effect on the quality of financial reports?

Considering the above, it can be said that it is necessary to carry out this present research. Conducting this research is important from several aspects. The present study shows that the employer has taken the company to higher levels by hiring auditors who are committed to the code of professional conduct in the audit and the quality of the performed audit, as a result of which the profitability of the company increases. On the other hand, this research contributes to the growing literature on extensive communication between the employer or the board of directors, audit reporting and auditing processes. This research aim to publish and implement the results of these questions, which will lead to an increase in the scientific and practical awareness of the auditor community as well as employers, who, knowing the factors that affect audit quality, build their relationships on the basis of an ethical approach in order to provide suitable feedback for financial statements. In other words, this research is an applied-developmental research due to the structural dimensions of the target, because it can be useful for obtaining information about the future of the social responsibility areas of managers and employers and contributes to the field of decision-making for the future of the accountants' ethical performance in firms. Also, it is considered a survey and exploratory research because it seeks to discover the most important components of the professional ethics of auditors and employers. Therefore, it is an interpretative nature in terms of the paradigm that governs the research, and it is an experimental-descriptive in terms of the implementation method.

2- Theoretical foundations

2-1-The necessity of conducting research

Knechel introduces a model in which the auditor's personal behavioral characteristics such as interest and motivation, professional doubt, knowledge and expertise, and the auditor's ability to resist under pressure are considered as inputs, and the auditor's interactive characteristics with the employer provide a suitable audit context (Knechel, 2012).

Therefore, the structure of this research has been done in order to create a conceptual framework or model to explain the structure of auditor-employer relations based on the ethics approach.

For this purpose, by examining the theoretical foundations of the research, it first processed and modeled the auditor-employer relationship based on the ethics component, and then identified the impact of each ethics components on the auditor-employer relationship model and the score list of the table is prepared and edited. Finally, based on the analogical approach through the fuzzy Delphi method, the effectiveness of the auditor-employer relationship model based on the ethics component is analyzed on the quality of the audit report.

2-2-Evaluation and analysis of theories of professional ethics of auditor and employer

It is not easy for auditors to follow professional ethics. Various factors affect the decision making of official auditors. Researchers such as Bauwhede (2004) and Kim et al. (2014) point to various factors in the decision-making process of official auditors and company owners. Among these factors, we can mention religious beliefs, the personality characteristics of auditors and employers, and the type of profession. Factors affecting the professional ethics of the auditor and the employer can be separated into behavioral structures (human relations in the auditing profession and management profession of the employer), environmental structures (external environment conditions) and economic structures (economic and financial conditions of auditors and employers).

2-3-Effective structures on auditor ethics

According to the results of Quadackers (2009) researches, the structures affecting the ethics of the auditing profession include the conditions and structures of the auditor's external environment, which surround the auditing profession, have mutual influence and influence with the profession, and are beyond the control of the profession. These structures affect the performance of auditors. Environmental structures effective on auditing professional ethics include time budget, accountability, accounting environment, competition in auditing market, etc.

Behavioral structures affecting professional auditing ethics include human structures and relationships in the auditing profession, which constitute behavioral norms, informal communication, and specific interconnected patterns and the main content of the profession.

Finally, according to the results obtained from the researches of Quadackers (2009) and Brown (2013), these environmental structures are actually considered the living part of the profession, and any structures that are directly related to human power are included in this category.

Behavioral constructs effective on auditing professional ethics include knowledge, expertise, ability to process information, overconfidence, etc. Task structures effective on auditing professional ethics include the form of information presentation, information complexity, risk, etc. The economic structures affecting the auditing professional ethics include the economic and financial conditions and structures related to auditors that surround the provision of auditing services, as well as the cost of services, service fees, financial problems of auditors, economic fluctuations such as rising exchange rate and inflation, etc.

2-4-Theories related to the relationship between the employer and the auditor

According to Mehrani et al. (2013), when the nature of the relationship between the firm and the auditor is positive and strong, the communication is based on trust and mutual and long-term respect, and the manager values the services provided by the company. On the other hand, the CEO has quantitative accounting and auditing skills. The CEO agrees with most of the proposed adjustments. Also, if the audit team is strong, the tenure of the auditor is long. Finally, if the auditor's relationship with the company's personnel is appropriate and comfortable, the company has a strong internal audit department.

In a Belgian research, Gret Sarens (2006) provided a qualitative assessment of the relationship between the internal auditor and senior management that analyzed the expectations and perceptions of both parties. Based on the results of the research, the expectations of senior management have a significant impact on the internal auditor, and the internal auditor is generally able to meet most of these expectations.

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CEO wants to compensate internal audit for the loss of control it experiences as a result of increasing organizational complexity. CEO expects the internal auditor to play a supportive role in monitoring and improving risk management and internal control, and requires them to monitor the company's culture.

In addition, they expect the internal auditor to be a training ground for future managers. On the other hand, the internal auditor expects the senior management to take the first steps in formalizing the risk management system. They seek the support of CEO because it benefits their overall adoption.

2-5-Examining the dimensions of existing theories in audit quality

Audit quality: it is a function of several factors, such as the auditor's abilities (including knowledge, experience, adaptability, and technical efficiency) and the implementation of professional operations, including (independence, impartiality, professional skepticism, conflict of interest, and judgment). De Angelo (1981) presented a two-dimensional definition of audit quality, which then was also considered as a standard for audit quality by other researchers.

She described the quality of the audit as a function of the possibility of the auditor:

1. To discover significant distortions in the financial statements or accounting system of the employer.
2. To report the discovered material misstatement.

Based on this definition, the probability that the auditor will discover significant misstatements depends on the auditor's competence, and the probability that the auditor will report the discovered significant misstatements depends on his independence (Hasas Yeganeh and Gholamzadeh, 2012). Since 1981, accounting researchers have tried to define, measure and study various dimensions of audit quality. Titman, S. and Trueman (1986) defined audit quality as the correct amount of information that is available to investors after processing. One of the basic challenges in defining audit quality is creating a distinction between audit quality and auditor quality. In many researches, no difference has been made between these two and they have often used them as equal to each

other (Hasas Yegane and Gholamzadeh, 2012). The quality of audit auditor is defined as the overall quality of the audit services in all audits of the institution, but audit quality must be defined separately for each audit work, because the audit institute may not perform all its audits at a similar quality level. Ball (2009) states that auditors have a responsibility to demonstrate the auditor's commitment to legal integrity when financial statements are misleading. Also, the results of Salehi's research (2015) showed that the auditor's independence and professional impartiality and the auditor's commitment to integrity and honesty, to professional conduct in the auditing profession, to confidentiality and the auditor's professional performance have a positive and significant effect on audit quality. One of the main components of the current research is the auditor's ethics, which four indicators of honesty, experience, competence and independence have been used to investigate its effect on audit quality.

3-Research background

3-1-Foreign background

Veldsman and Vandermerweh (2023) studied what human resources should work on in the relationship between employer and employee in the modern era. By conducting and reviewing their research in 22 countries, considering that accounting and auditing jobs are also seen in the selected jobs of this research, reach these results that in addition to paying attention to the employer's brand, one should pay attention to the proposed values and employee experience as an integrated plan, because 64% of employees, both permanent and part-time employees, believe that if their employers are not flexible about the place, time and manner of their work, they will leave that job.

Octaviani et al. (2021) conducted a research entitled determining the integrity of financial statements of public companies in the Indonesian Stock Exchange. This research was conducted with the aim of determining the impact of independent commissions, institutional ownership, managerial ownership, auditor ethics and audit quality and auditor industry expertise on the integrity of financial statements. The results show that the mentioned variables affect the integrity of financial statements with the exception of managerial ownership.

March and Jury (2020) concluded that due to the significant changes in the risk environment of organizations as a result of globalization and digitalization, a continuous perspective is needed in audit activities. Continuous audit is one of the possible ways to fulfill these conditions.

Shan, Trushani and Tarka (2019) investigated the relationship between managerial ownership, firm size and audit fees in Australian companies between 2005 and 2015. The results showed that the relationship between managerial ownership and firm size and audit fees is negative in companies where the levels of managerial ownership are compatible with the interests of shareholders. On the contrary, in companies where levels of managerial ownership are opposed to the interests of shareholders' fees, the relationship between managerial ownership and the firm size and audit fees is positive.

Ismail and Yohanis (2018) investigated the factors affecting the ethical behavior of Malaysian public sector auditors. In this research, four areas, ethical standards of public sector auditors, corporate ethical values affecting the ethical behavior of public sector auditors and ethical ideology affecting the ethical behavior of public sector auditors have been investigated. In order to measure the above areas, 382 questionnaires consisting of the constructs of ethical criteria, professional commitment, ethical values of the company and ethical ideology were distributed and collected among Malaysian public sector auditors. According to the findings of the research, the ethical behavior of public sector auditors is influenced by the law and ethical standards, professional commitment, the company's ethical values, and ethical ideology.

Halim et al. (2018) identified factors affecting the professional judgment of auditors in Malaysia. In this research, a questionnaire was used to measure the level of professional judgment and factors affecting judgment (such as gender, professional qualification, (social) status level, experience and firm size). The results of multiple regression analysis in this research show that the level of (social) status and experience is effective on auditors' professional judgment; But gender, professional qualification and firm size are not effective in auditors' professional judgment.

3-2-Domestic background

Rahname Roudposhti et al. (2022) in an article entitled the mediator role of emotional intelligence in the

relationship between ethical leadership and the intention to warn of wrongdoing in audit institutions concluded that observing the principles of ethical leadership and paying attention to ethical values in the communication of employees in audit institutions increases the intention of auditors to warn. On the other hand, it can be said that ethical leadership in audit institutions strengthens and pays attention to employees' emotional capabilities and increases their emotional intelligence.

Jahangirnia et al. (2022) stated that the bankruptcy of international companies is rooted in ignoring accounting violations, and this oversight is ultimately due to the decline of ethics and forgetting the mission of the auditing profession as a self-governing profession. Auditing is not only involved in the world of debtors and creditors, but also deals with things like risk, controls, performance measurement and audit evidence.

Mirhosseini et al. (2021) identified the effective criteria on the professional ethics of accountants and finally the number of 25 sub-components in the form of 5 indicators was determined as the most important factors of the accountants professional ethics. The results showed that, according to the experts, the sub-components of professionalism and organization are more important than other criteria and have an effect on the sustainable development of safe behavior and professional ethics of accountants.

Rajabadri et al. (2021) found that according to the experts' point of view out of the eight theories examined (dutyism, utilitarianism, egoism, altruism, justiceism, libertarianism, benevolence and virtueism), all cases except egoism and libertarianism have a higher than average importance.

Azadi et al. (2021) in a research on providing a model to identify the factors influencing the audit quality using the fuzzy Delphi method based on the determined fuzzy number, found 10 factors that have more weight from the point of view of influencing the audit quality are: two factors "scientific competence and auditors' technicality" and "the level of government support for the auditing profession" which had the greatest impact on audit quality and other factors respectively "independence and impartiality, the expertise of the audit team leader in the self-employed industry, the risk of lawsuits, emotional intelligence, and the level of economic transparency in

the society , the culture of accountability and the rating of auditing institutions by regulatory institutions.

Kaveh Mehrani et al. (2020) in an article entitled "How to choose strategies for negotiations with the manager by the auditor" discussed the relationship between the auditor and the owner in the field of how to choose a strategy. The results indicated that the flexibility of the employer strongly influences the auditor's strategy. However, even if the auditor sees the employer as flexible, he will expand the program if necessary, but often in such situations the auditor will try to solve the problem or compromise. When there are good relations between the two parties, the auditor will strongly reduce the use of the conflict strategy, but will not compromise.

Sadeghian et al. (2019) in a research on the role of ethics in the strategic interaction between independent auditors and management based on game theory explained the model of strategic interaction between auditors and management. If recent accounting scandals are indicative of an ethical crisis, this model predicts that an increase in the percentage of managers interested in ethical practices will lead to a decrease in fraudulent financial reporting. The presented model also explains the effect of increasing the reward for committing fraud and the effect of increasing the punishment for detecting fraud.

4-Research questions

One of the important dimensions of the innovative aspects of this research is that it is a mixed research; That is, instead of proposing a hypothesis, it is an attempt to raise practical questions. In other words, this research is a combination of two quantitative and qualitative parts, the qualitative part of which is covered by interviews, and the quantitative part is presented by implementing a questionnaire. Therefore, in this research, an attempt is made to give the basic answer to the following questions.

Question 1. What are the factors affecting the relationship between the auditor and the employer?

Question 2. What are the factors of the formation of the relationship between the auditor and the employer?

Question 3. What are the factors influencing the continuation of the relationship between the auditor and the employer?

Question 4. What are the factors influencing the termination of cooperation and change of auditor?

Question 5. Do all the components of ethics have a positive and significant effect on the dimensions of the relationship between the accountant and the employer?

Question 6. Does establishing the relationship between the auditor and the employer based on the ethical approach lead to an increase in the company's profitability?

Question 7. Does the quality of auditing improve to higher levels by applying the ethics component in the relationship between the employer and the auditor?

Question 8. Among the influencing factors on the relationship between the auditor and the employer, which ones play a significant role in the quality of the audit?

5- Statistical population

The population includes experts from auditors working in auditing institutions and auditing organizations and employers and managers working in active institutions in the country. In this research, the purposeful sampling method was used to select the sample of experts. The reason for choosing the aforementioned population is that they have relatively comprehensive information about the audit reporting status of firms and the economic performance of those firms. It can also be said that it is the only source of information that can be used to access the sources of financial and audit information of firms and examine the current research model.

Table1-Demographic characteristics of sample members/descriptive characteristics of experts

Gender	Frequency
Men	۳۱
Women	۲۲
Education	Frequency
P.H.D	۱۳
M.A	۱۸
Bachelor's degree	۲۲
Job position	Frequency
Employer	۱۰
Auditor	43

6- Research components

In this research, at first, the relationship between the employer and the auditor was investigated based on the components of ethics, and in the next stages, the extent and intensity of the relationship between the employer and the auditor was investigated on the quality of audit reports

The nature of the auditor relationship: At first, it should be addressed to its executive and influential aspects in the nature of the research

Empirical-applied example 1: Philip Lyons, Sam Van Hoye, Brett Schroers (2005) investigated the relationship between the dimensions of employer knowledge and auditor's organizational relationships. This study uses Cable and Turban's (2001) employer knowledge framework as a conceptual model to formulate hypotheses about a range of possible factors influencing organizational (i.e., armed forces) auditors among potential applicants (576 senior auditors). The results show that gender, familiarity with military organizations, perception of job and organizational characteristics (variety of tasks and social/team activities) and inference of characteristics (excitement, prestige and vitality) explain the attractiveness of potential applicants to military organizations. The findings of the research showed that the inferences of the relative importance of the auditor's characteristics contributed the most to the variance, followed by job and organizational characteristics and familiarity with the employer. Finally, the inference of auditor's occupational and organizational traits and characteristics had more obvious effects when the level of familiarity with the employer was high. From a theoretical perspective, these results generally support the framework of employer knowledge and its effects on auditor performance. At the practical level, the concepts related to audit and management are discussed in connection with the auditor.

Empirical-applied example 2: Elizabeth Derrick Almer, Julia L. Higgs, Karen L. Hooks (2005) have investigated the theoretical framework of the relationship between public accounting institutions and auditors. The behavior of auditors in the context of their employment by public accounting institutions has received considerable attention in the accounting literature. Therefore, as a result of their work efforts, as well as related effects, auditors attract participation and communication receipts from managers. By using agency theory modified with fundamental ideas from

the literature of sociology of professions, a model of the employment relationship between the auditor and the state accounting company is created. This framework is based on a timely and rich description of the public accounting work environment, and the pressures and incentives auditors face.

Finally, the nature of the auditor-employer relationship is the first theoretical variable of the current research, and the reason for choosing this variable is the result of McCracken et al.'s research (2008). They concluded that the nature of the relationship determines many aspects of negotiation, fees, and audit quality. Based on this research, two types of communication are investigated: positive and intimate, negative and hostile.

In a positive and intimate relationship, the parties (auditor and employer) have positive interactions and the manager considers the auditor as a useful consultant. On the other hand, there is a negative and hostile relationship when the auditor's role is to manage and control the manager, which in turn provokes a negative reaction from the other side of the manager.

In general, according to several cases of empirical research, the relationship between the employer and the auditor was defined from an executive and practical perspective. Also, in the present research, the field distribution of a qualitative questionnaire is used for the purposeful and effective definition of the relationship between the employer and the auditor. Finally, according to the theoretical logic and the fuzzy Delphi method, the related experimental data is extracted and evaluated.

On the other hand, the degree of transparency of audit reports or the quality of auditing is the dependent variable in the second equation of the research. By referring to some examples of executive-experimental investigation in the following section, the purposeful and practical definition of this variable is extracted.

Experimental-applied example 1: According to the research results of Yaqub Nejad and Amiri (2009) regarding the factors affecting quality, two factors of entrepreneur diversity (diverse and non-diverse) and size (large and small) were selected, which can be investigated in the field and the quality of the audit was also considered as a proof of lack of negligence. Distortions of undiscovered significance in audit reports were selected as a symbol of quality, and on this basis, institutions were evaluated in terms of

diversity and size. Since, based on extensive research, the effect of factors affecting quality on the market reaction and the change in profit per share was also proven, therefore, the correlation coefficient between price changes and dividends in two sectors, diversity and size, was examined and research hypotheses were not confirmed.

Empirical-applied sample 2: According to the results of the experimental studies of Zahmatkesh and Rezazadeh (2016), the effect of the auditor's characteristics on the quality of audit reports was investigated.

In other words, the impact of work experience, professional competence, motivation, accountability and objectivity of the auditor on audit quality from the point of view of auditors working in companies was discussed in this study. According to the results of the study, the above factors lead to the identification of factors affecting audit quality, which have not been sufficiently studied in Iran. Based on the obtained results, the auditor's professional competence, accountability and objectivity have a significant effect on the audit quality. Also, employing people with high experience increases the audit.

In general, knowing the reliability of financial information is of particular importance for various reasons, including conflict of interests, complexity of economic events, etc. On the other hand, another empirical-applied example, bankruptcy due to fraud of large companies such as Enron and Tyco, etc., caused the issue of using the services of independent auditors and careful monitoring and paying attention to the quality of audit reports to be given serious attention. Based on extensive research conducted in the world, such as De Angelo (1981), Lam and Chang (1994), Chantao (2007), etc., the factors affecting the quality of audit reports include size, diversity of employers, reputation, etc. According to the prevailing and accepted theories in the world, the quality of the reports of large auditing institutions is higher than that of small ones, and non-diversified and specialized auditing institutions are more than diverse ones.

According to the mentioned definition and the practical-experimental examples given in this research, the data extracted from the questionnaire in the context of the level of audit reports transparency is purposefully brought to the stage of implementation and practical extraction.

It should be noted that there are many structures and indicators in determining and modeling the relationship between the employer and the auditor that are the basis to determine the principle of the relationship between the two.

Therefore, in the current research, the ethics index has been introduced, based on which the relationship between the employer and the auditor is established, and as a result, there are obvious effects and consequences on the level of transparency of audit reports. Therefore, in the following, a number of ethical components (effective in the relationship between the employer and the auditor) will be examined, which include: experience, competence, honesty and independence of the parties (auditor and employer).

Also, another important point in this research is that all information and data related to other components (which will be discussed in the next part) have been collected based on the distribution and collection of questionnaires. Then, they are extracted in a targeted manner and using the fuzzy Delphi method, practical and operational aspects are used to obtain the scientific results of the current research.

Experience: According to recent research, more experienced auditors (i.e., those with more experience, higher rank, and older age) show higher levels of ethical awareness. This positive relationship is stronger for ethically questionable situations related to accounting and auditing compared to general business ethical dilemmas.

According to the findings of the researcher Nieves Carrera, Berend Van Der Kolk (2021), they investigated and evaluated the neurocognitive approach to inform hypotheses about the antecedents of auditors' ethical awareness. The findings show that the participation of experienced auditors in ethical decision-making processes may be controversial and useful due to their increased ability to identify ethical situations. Therefore, people with more experience provide a higher audit quality. The audit experience is that auditors have a complex and extensive (general) memory structure that helps them as a source of information in decision making (Libby, 1995).

Operational definition: audit experience is the score that each auditor gets by answering 14 questions related to the auditor experience index of the Zarfar questionnaire (2016).

In their research, Daryaei and Azizi (2018) explained the relationship between the ethics, experience, and professional competence of auditors with audit quality according to the adjustment variable of professional doubt in auditing. The final sample used for this study includes 181 questionnaires collected from auditors working in the audit organization and other audit firms. In order to collect information, Armega Zarfar (2016) questionnaire was used. Descriptive statistics and the reflective model of structural equations based on variance were also used for data processing. According to the findings of the research, it shows the variable of professional skepticism as a moderating and influential variable between ethics, experience and professional competence and audit quality.

Competence: In an empirical research, Olivia Furiadya, Ratnawati Kurnia (2015), investigated the effect of work experience, competence, motivation, accountability and objectivity on audit quality for auditors working in public accounting firms in Jakarta and Tangerang. The results of this research showed that competence, accountability and objectivity have a significant effect on audit quality. By improving their qualification and competency, auditors gain deeper knowledge and make better judgments to achieve audit quality. Competence makes the auditors do their best in conducting the audit. Also, objectivity and competence can help auditors to act fairly without being influenced by pressure from the other party.

Professional competence affects audit quality. Increasing the auditor's qualification shows that the auditor has excellent characteristics such as curiosity, breadth of thinking, able to manage uncertainty and able to do team work.

Honesty: The American Institute of Certified Public Accountants (AICPA) has published a code of professional conduct that has served as the primary ethical standard for public accountants in the United States for more than 20 years. It organizes accounting principles around five fundamental ethical virtues: objectivity, honesty, curiosity, loyalty, and trustworthiness.

Independence: It is a state of mind in which a person's opinion about an issue is expressed exclusively on the basis of professional judgment, without being influenced by other factors or making compromises, so that a person can act honestly and realistically and use professional skepticism. Ball

(2009) states that auditors as well as employers have legal liability if financial statements are misleading. The results of Tabande Salehi's research (2015) showed that the auditor's commitment to integrity and honesty, the auditor's independence and professional impartiality, the auditor's commitment to professional behavior in the auditing profession, as well as the auditor's commitment to confidentiality and the auditor's professional performance have a positive and significant effect on audit quality.

6-1- Control variable

Environmental pressure (auditor and employer):

The reason for choosing this variable is the result of McCracken et al.'s research (2008). They concluded that the nature of the relationship determines many aspects of negotiation, fees, and audit quality. Based on this research, two types of communication are investigated: positive and intimate, negative and hostile.

In a positive and intimate relationship, the parties (auditor and employer) have positive interactions and the manager considers the auditor as a useful consultant. On the other hand, there is a negative and hostile relationship when the auditor's role is to manage and control the manager, which in turn provokes a negative reaction from the other side of the manager.

Inflation: It is one of the economic and financial components influencing the relationship between the auditor and the employer. According to the results of Mehdizadeh et al. (2019), the pricing of the first audit and its effect on the independence and quality of the audit has always been the focus of the capital market, supervisory institutions and auditing professional institutions. There are two competing theories regarding the pricing of the first audit. The first theory supports the occurrence of price-cutting (inflation) and the second theory is against the occurrence of price-cutting (inflation), that the type of company and the class of listed companies are not effective in explaining the competing theories, and in all cases, there is a phenomenon of rate breaking in a meaningful way. Instead, the amount of competition is effective to a considerable extent in the explanatory power of theories. In this way, with the increase of competition, the phenomenon of price breaking (inflation) decreases.

On the other hand, according to the research findings of Nikbakht and Tanani (2010), the variables of company operation volume (size), the complexity of company operations, the type of audit firm and inflation have a significant relationship with audit fees, but the variables of audit risk and education and experience the person responsible for preparing the financial statements had no significant relationship with the dependent variable (audit fee).

Financial pressure (auditor and employer): The theory of audit fee pressure states that private auditing institutions members of the official auditors community do not spend enough time to discover important deviations in the employer's financial statements due to low fees under the pressure of fees. This theory predicts that the audit quality of the organization that does not face the problem of low audit fees will be higher than the private institutions that are members of the official auditors community. But the theory of auditee and government auditor claims that there is a fundamental doubt about the auditor's independence when the auditee and the auditor are both government. This theory questions the independence of the auditing organization.

Therefore, the present study, based on two explained contradictory theories, proposes the formulation of a non-directional hypothesis related to the difference in audit quality. The purpose of this study is to investigate the role of downward pressure on the auditor in the deviations in audit reporting. The research evidence of Bekhardi Nasab (2021) indicates that with the increase of downward pressure on the auditor, the deviations in audit reporting increase. Another finding of the research is the confirmation of the audit fee pressure theory. According to the audit institute size theory of downward pressure on the auditor with deviations in audit reporting, the theory of audit fee pressure confirms the positive effect of downward pressure on the auditor with deviations in audit reporting.

7-Data collecting Instrument

this paper aim to identify and rank the factors affecting the relationship between the auditor and the employer based on the ethical approach and its effect on the quality of the audit report. To achieve this goal, the factors and indicators (ethical, social, economic and environmental) affecting the relationship between the employer and the auditor were investigated using both

field and library methods, and then identified and classified. Next, the researcher-made questionnaire was provided to the experts. After answering, the experts' answers in the questionnaire were examined and analyzed, and finally, the indicators were screened and the effective factors of the research were identified.

8- Data analysis

In this research, the data is first processed using Excel software, then modeled using SPSS software, and finally analyzed by fuzzy Delphi software.

For the descriptive evaluation of the research data, the statistics of the research components and questions should be examined.

Table2- questionnaire components and questions

Row	component	Questions	Number of questions
1	Competence (auditor and employer)	1-10	10
2	Experience (auditor and employer)	11-23	12
3	Honesty (auditor and employer)	24-33	9
4	Independence (auditor and employer)	34-43	9
5	Environmental pressure	44-49	5
6	Inflation	50-56	6
7	Financial pressure	57-61	4

In examining the descriptive nature of the research data, according to the above components, four of them (rows 1 to 4) have been extracted through the ethics index. Also, row 5, which is related to environmental pressure, and two of the above components (rows 6 and 7) are related to economic indicators.

In order to model the relationship between the auditor and the employer based on the ethics approach, the first equation is explained in the form of multivariate regression structural equations. Of course, it should be noted that in the second multivariable regression equation, the variable of transparency of audit reports (which indicates the level and measurement of audit quality) as a dependent variable and the employer-auditor relationship variable and other independent variables of the first equation to investigate the effect of this model on audit quality is considered.

$$R = b_0 + b_1 x + b_2 c + b_3 s + b_4 n + b_5 t + b_6 p + b_7 Co$$

$$E = b_0 + b_1 x + b_2 c + b_3 s + b_4 n + b_5 t + b_6 p + b_7 Co + b_7 r$$

In the above regression equations, the values of b_0, b_1, \dots, b_n are the coefficients of the model variables. R represents the relationship between the employer and the auditor as the dependent variable of the structural model and variables x indicating experience (auditor and employer), c: Competence (auditor and employer), s: honesty (auditor and employer), n: independence (auditor and employer), environmental pressure component with the title of Co, economic and financial components with titles: t: which indicates inflation, and p: which indicates financial pressure (auditor and employer), and finally, in the second equation, the dependent variable E indicates the degree of transparency of financial reports.

With the help of descriptive statistics techniques, the general situation of the distribution of 7 components of the research along with 61 indicators is investigated, so that the results can be generalized to the entire population of the research. The questionnaire was distributed among 53 experts in the field of auditing and accounting and employers of auditing firms. After collecting experts' opinions and answers, research data is extracted through Excel software.

In order to determine the reliability of the questionnaire, Cronbach's alpha coefficient was used using spss software, and the results in the table below show that the Cronbach's alpha coefficient of all research indicators is higher than 0.7 and all indicators are reliable.

Table3- Reliability table of the questionnaire of the first research model using Cronbach's alpha coefficient

Research components	Cronbach's alpha coefficients
Experience (auditor and employer)	0.85
Competence (auditor and employer)	0.8
Honesty (auditor and employer)	0.77
Independence (auditor and employer)	0.79
Environmental pressure	0.89
Inflation	0.86
Financial pressure	0.81

Source: research findings using spss software

In other words, the concept of validity answers the question of how well the measurement tool measures the concerned characteristic. Considering that the number of respondents was 53 using spss software, since the test coefficient in the present study was calculated as 0.75, it can be said that the data collection tool in the present study has a good validity. According to the results of the research, the main indicators are greater than 0.75, which indicates the content validity of the research indicators. After collecting the questionnaires, the number of answers given to each index was counted and checked. In the first stage of the survey, the results of counting the answers related to the first model of the research are shown in the table below. After determining the number of responses given to each index and after calculating the triangular fuzzy average for the indices from the Minkowski formula defined below, the determined fuzzy numbers are calculated for each index.

$$x = m + \frac{\beta - \alpha}{4}$$

After the end of the survey in the first stage, it is necessary to conduct the second stage in order to compare the results obtained from both stages and determine the result.

After determining the number of answers given to the research indicators in the second step and after calculating the triangular fuzzy average for the indicators from the Minkowski formula, the determined fuzzy numbers are calculated for each component.

By conducting a survey in both stages, it is necessary to investigate and analyze the difference between the de-fuzzified average of the indicators affecting the relationship between the employer and the auditor based on ethics. Therefore, the examination of the de-fuzzified average difference of the indicators affecting the relationship between the employer and the auditor based on ethics in the first and second stages is as follows:

Table4 - Difference between the de-fuzzified average of the first and second stages - the first research model

Indicators	De-fuzzified average of the first stage	De-fuzzified average of the second stage	De-fuzzified average of the first and second stage
Does having and maintaining a professional qualification affect the continuity of the relationship between the auditor and the employer?	0.873	0.891	0.18
Does fiduciary have an effect on the continuity of the relationship between the auditor and the employer?	0.944	0.949	0.005
Does openness in expression have an effect on the continuity of the relationship between the auditor and the employer?	0.897	0.909	0.012
Does the mastery of related laws and regulations affect the continuity of the relationship between the auditor and the employer?	0.719	0.758	0.039
Does the effort to expand professional ethics affect the continuation of the relationship between the auditor and the employer?	0.753	0.769	0.016
Does the effort to provide the best services affect the continuity of the relationship between the auditor and the employer?	0.877	0.884	0.007
Does the practice of meritocracy have an effect on the continuation of the relationship between the auditor and the employer?	0.941	0.944	0.003
Does avoiding giving unfair ratios affect the continuation of the relationship between the auditor and the employer?	0.838	0.850	0.012
Does self-confidence have an effect on the continuation of the relationship between the auditor and the employer?	0.931	0.936	0.005
Do educational opportunities have an effect on the continuation of the relationship between the auditor and the employer?	0.649	0.675	0.026
Does realism have an effect on the continuity of the relationship between the auditor and the employer?	0.958	0.960	0.002
Does the use of experience and its transfer affect the continuation of the relationship between the auditor and the employer?	0.850	0.883	0.033
Does the lack of bad background of the auditing firm and vice versa affect the continuity of the relationship between the auditor and the employer?	0.948	0.953	0.005
Does good thinking affect the continuation of the relationship between the auditor and the employer?	0.903	0.913	0.01
Does prudence and foresight affect the continuation of the relationship between the auditor and the employer?	0.952	0.956	0.004
Does risk acceptance have an effect on the continuity of the relationship between the auditor and the employer?	0.883	0.901	0.018
Does building trust have an effect on the continuation of the relationship between the auditor and the employer?	0.722	0.748	0.026
Does order and planning have an effect on the continuity of the relationship between the auditor and the employer?	0.753	0.788	0.035
Does criticism have an effect on the continuity of the relationship between the auditor and the employer?	0.926	0.937	0.011
Does dealing with judgment issues affect the continuity of the relationship between the auditor and the employer?	0.731	0.807	0.076
Does the expediency of not complying with some standards have an effect on the continuity of the relationship between the auditor and the employer?	0.783	0.810	0.027
Does customer relationship management have an effect on the continuity of the relationship between the auditor and the employer?	0.931	0.967	0.036
Does trying to compensate for mistakes have an effect on the continuity of the relationship between the auditor and the employer?	0.891	0.958	0.067
Does honesty have an effect on the continuity of the relationship between the auditor and the employer?	0.929	0.944	0.015
Does honesty and truthfulness affect the continuation of the relationship between the auditor and the employer?	0.883	0.903	0.02

Indicators	De-fuzzified average of the first stage	De-fuzzified average of the second stage	De-fuzzified average of the first and second stage
Does work conscience have an effect on the continuation of the relationship between the auditor and the employer?	0.948	0.954	0.006
Does transparency in providing information have an effect on the continuity of the relationship between the auditor and the employer?	0.913	0.926	0.013
Does empathy and common language have an effect on the continuation of the relationship between the auditor and the employer?	0.831	0.856	0.025
Does altruism have an effect on the continuation of the relationship between the auditor and the employer?	0.910	0.960	0.05
Does good nature and good manners have an effect on the continuation of the relationship between the auditor and the employer?	0.925	0.931	0.006
Does paying attention to human dignity affect the continuation of the relationship between the auditor and the employer?	0.891	0.909	0.018
Does the spirit of conscientiousness and avoiding indifference have an effect on the continuation of the relationship between the auditor and the employer?	0.944	0.958	0.014
Does sincerity have an effect on the continuity of the relationship between the auditor and the employer?	0.873	0.909	0.036
Does participation in the organization's decisions affect the continuation of the relationship between the auditor and the employer?	0.858	0.949	0.091
Does neutrality affect the continuity of the relationship between the auditor and the employer?	0.853	0.897	0.044
Does the righteousness have an effect on the continuation of the relationship between the auditor and the employer?	0.877	0.883	0.006
Does gender discrimination have an effect on the continuation of the relationship between the auditor and the employer?	0.822	0.841	0.019
Does the relationship of employees with a higher hierarchy have an effect on the continuity of the relationship between the auditor and the employer?	0.753	0.850	0.097
Does flexibility have an effect on the continuity of the relationship between the auditor and the employer?	0.926	0.931	0.005
Does the business relationship or kinship with the employer have an effect on the continuation of the working relationship between the auditor and the employer?	0.849	0.895	0.046
Does the lack of job security affect the continuity of the relationship between the auditor and the employer?	0.898	0.958	0.06
Does the promotion of healthy competition have an effect on the continuation of the relationship between the auditor and the employer?	0.883	0.963	0.08
Does protecting people's privacy affect the continuation of the relationship between the auditor and the employer?	0.948	0.960	0.012
Does environmental pressure affect the quality of auditor reports?	0.913	0.925	0.012
Does environmental pressure affect the productivity and efficiency of auditing companies?	0.909	0.956	0.047
Does environmental pressure affect the auditor's salary?	0.926	0.951	0.025
Does the existence of environmental pressure affect the continuity of the relationship between the auditor and the employer?	0.903	0.914	0.011
Does environmental pressure cause audit firms to close?	0.949	0.954	0.005
Does environmental pressure increase the cost of audit services?	0.918	0.926	0.008
Does environmental pressure affect the quality of auditor reports?	0.831	0.912	0.081
Does the cost of handling tests have an effect on the continuity of the relationship between the auditor and the employer?	0.883	0.910	0.027

Indicators	De-fuzzified average of the first stage	De-fuzzified average of the second stage	De-fuzzified average of the first and second stage
Does the effort to reduce the conflict of interest have an effect on the continuity of the relationship between the auditor and the employer?	0.922	0.931	0.009
Does the job satisfaction of the employees of the audited unit have an effect on the continuity of the relationship between the auditor and the employer?	0.901	0.953	0.052
Does the auditor's financial problems affect the relationship between the auditor and the employer?	0.848	0.926	0.078
Does economic dependence have an effect on the continuity of the relationship between the auditor and the employer?	0.719	0.788	0.069
Does simplicity have an effect on the continuity of the relationship between the auditor and the employer?	0.869	0.937	0.086
Does the balance between work and life affect the continuity of the relationship between the auditor and the employer?	0.838	0.907	0.069
Does the salary and benefits of the employees of the audited unit affect the continuation of the relationship between the auditor and the employer?	0.883	0.929	0.046
Does the interests of the affairs unit have an effect on the continuation of the relationship between the auditor and the employer?	0.903	0.967	0.064
Does the interests of the parties affect the continuation of the relationship between the auditor and the employer?	0.883	0.958	0.075
Does avoiding extravagance affect the continuity of the relationship between the auditor and the employer?	0.922	0.929	0.007

Source: Research findings using fuzzy Delphi software

According to the views presented in the first stage and comparing it with the results of the second stage, if the difference between the de-fuzzified average in the two stages is less than 0.1, the survey

process is stopped. Considering that in most cases the difference of the de-fuzzified average of the experts' opinions in two stages was less than 0.1, the experts reached a consensus about the effective indicator of the relationship between the employer and the auditor based on ethics, and the survey was stopped at this stage. This means that the experts have almost the same view on the key indicators of ethics in modeling the relationship between the employer and the auditor.

In the second research model, the level of transparency of financial reports (which indicates the level and measurement of audit quality) is considered as a dependent variable and the employer-auditor relationship variable and other independent variables of the first equation to investigate the effect of this model on audit quality. Accordingly, in the second model of the research, by adding the component of the nature of the relationship between the employer and the auditor to the first components of the research,

there will be 8 components and the number of indicators will reach 67.

In the next step, the reliability and validity of the second research model will be investigated. The results in the table below show that Cronbach's alpha coefficient of all indicators of the second research model is higher than 0.8 and all indicators are reliable.

Table5 - Reliability of the questionnaire of the second research model using Cronbach's alpha coefficient

Research components	Cronbach's alpha coefficients
Experience (auditor and employer)	0.86
Competence (auditor and employer)	0.9
Honesty (auditor and employer)	0.81
Independence (auditor and employer)	0.89
Environmental pressure	0.9
Inflation	0.88
Financial pressure	0.84
Employer-auditor relationship	0.91

Source: research findings using spss software

On the other hand the results shows that the main indicators are greater than 0.78, which indicates the content validity of the research indicators. At this stage

of the research, taking into account that all components of the second research model, except for one case (the nature of the relationship between the employer and the auditor) are the same as the first research model and have been distributed among the same 53 experts as the target of the research, the general review of the nature and framework of the components of the second research model on the quality of audit reports will be discussed in the following tables.

It should be mentioned because all the components of the first and second research were similar and identical except for one case which is the component of the nature of the relationship between the employer and the auditor and the verdict of the complementary and positive oriented component (according to the findings of the research) with the second regression model of the research, so, in order to avoid the occurrence of standard deviation of the findings and the occurrence of density and elongation in the components and indicators of the research, the fuzzy value as well as the fuzzy value of each of the indicators of the second model of the research will be investigated. .

9- Conclusion

In general, the results and output of the research can be summarized in the framework of executive answers to the practical questions of the main research. In this regard, according to the consensus of the experts, it is analyzed in 4 levels in a practical and purposeful way.

1. In response to questions one, two and three of this paper, all selected ethical sub-components related to 4 main indicators such as (honesty, experience, competence and independence) were fully explained and it showed that as effective factors, they have a positive effect on the formation and continuity of the auditor-employer relationship.

2. In response to the questions four, the factors influencing the termination of cooperation and the change of the auditor, or the conceptual aspects of the research models, can be stated as follows: if the effect of the research components is reversed in the field of implementation, it leads to the termination of cooperation and change of personnel.

3. In response to questions five and six, according to the consensus of experts' opinions, it can be said that all the selected ethical components in the current research have a positive and significant effect on the

dimensions of the auditor-employer relationship which leads to an increase in the profitability of the company. Finally, it improves the audit quality to higher levels.

4. In response to questions seven and eight, it can be pointed out the economic (financial pressure and inflation) and the environment components selected in this research have negative and significant effect in auditor-employer relationship, which consequently had negative effect on the quality of the audit reports.

On the other hand, to answer the seven research questions, it can be said that it is a reciprocal and complementary process, so that the auditor, by increasing the behavioral components of honesty, experience, competence and independence in his personality and acquired skills, makes the relationship between him and his employer within the framework of healthy ethical and intimate relationships. As a result, his final audit quality report (with regard to raising the levels of the moral components mentioned in his personality) will increase.

In response to question eight, in general, by focusing on the components of honesty, experience and proficiency, competence and independence, the employer can create a friendly atmosphere with the auditor and increase the productivity and profit of the firm in this way that this process leads to increase the audit report quality, which will attract more customers and also gain credit and brand for the employer and the firm.

The last three practical questions of the research are related to environmental pressure, which plays a significant role in the relationship between the auditor and the employer. There are negative and significant effect between the environmental pressure and the employer- auditor relationship which has a negative effect on the quality of audit reports.

In general, by focusing on the components of honesty, experience and proficiency, competence and independence, the employer can create a friendly atmosphere with the auditor and increase the productivity and profit of the firm in this way that this process leads to increase the audit report quality, which will attract more customers and also gain credit and brand for the employer and the firm. On the other hand, the same process defined above is fully applicable to the auditor. That is, it is a mutual and complementary process. so that the auditor, by increasing the behavioral components of honesty, experience, competence and independence in his

personality and acquired skills, makes the relationship between him and his employer within the framework of healthy ethical and intimate relationships. As a result, his final audit quality report (with regard to raising the levels of the moral components mentioned in his personality) will increase.

In fact, according to the above processes, as the ethical components of competence, experience, and independence increase, it leads to an increase in the quality of services provided by the employer and the auditor to the client (the quality of the audit report).

Of course, it should be noted that there are many environmental and economic factors that affect the ethical framework formed between the employer and the auditor, three of which are: inflation, financial pressure and environmental pressure that have been investigated in this research. According to the obtained results, an increase of one percent of each of these components causes irreparable damages and losses on the employer-the auditor relationship, which consequently causes poor quality and unreliable audit reports.

In the end, it can be said that at the balance levels of ethical, environmental and economic components defined in the research between the employer and the auditor, it can lead to the creation of credibility in the quality of the audit reports of the firm, or vice versa with the imbalance of the levels of ethical components and the abnormality of the levels of the components economic and environmental leads to irreparable losses to the customer and the loss of quality of the company's outputs such as audit reports.

10- Research limitations

The current research, like other researches, faces limitations. For example, a questionnaire was used to measure and collect data, and in this regard, mental fields such as feelings, emotions, and attitudes affect the data.

11- Suggestions for future research

Since the components of ethics (independent components of research) are influential components in the areas of productivity, implementation and application; It is suggested to the audit organization, the society of certified accountants of Iran, and large and small companies in the areas of auditing and accounting in order to improve and strengthen the laws

and regulations, to focus on improving and strengthening the ethical structures in order to improve the professional ethics of auditing.

It is also suggested to these institutions to disclose the degree of compliance with the auditor's and employer's professional ethics structures by the audit institutes through the conceptual and applied modeling of the research, which will increase the productivity of the companies and the transparency of the audit financial reports.

Worrying about the work in the coming years and the financial problems of the auditor and the employer and economic fluctuations and inflation have a negative effect on the nature of the relationship between the employer and the auditor, as a result of which the quality of audit reports decreases. Therefore, it is suggested to the people in charge of the cultural field of the country to set a suitable policy to promote the professional ethics of auditing and employers, as well as to the supervisory and governing organizations of the auditing profession and employers, to focus on this structure.

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