



Explaining the Relationships Between Leader–Member Exchange, Organizational Commitment, and Audit Quality-Reducing Behaviors.

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ABSTRACT

The aim of this study is to examine the relationships between leader–member exchange, organizational commitment, and audit quality-reducing behaviors in private sector of the Iranian auditing market. For this purpose, a sample of 245 auditors working in private audit firms was randomly selected. In this study, we use survey methods to collect data by using a questionnaire. The research hypotheses were tested using structural equation modeling (SEM).

The findings indicate that leader–member exchange has a significant positive impact on organizational commitment and a significant negative impact on audit quality-reducing behaviors. Moreover, the results confirm that organizational commitment has a significant and negative effect on audit quality-reducing behaviors. The evidence from this study suggests that enhancing trust-based relationships between managers, supervisors, and staff in audit firms can improve audit quality.

Keywords: Leader–member exchange, organizational commitment, audit quality-reducing behaviors



1. Introduction

Audit quality is defined as the auditor's ability to detect material misstatements and errors in a client's financial statements and to report them appropriately. To achieve this, the auditor must adhere to auditing standards, gather sufficient evidence, maintain independence, and fully follow the audit procedures (Nazari Pour & Zaki Zadeh, 2022). In this regard, any actions or behaviors by the auditor during the audit process that reduce the effectiveness of audit evidence are referred to as audit quality-reducing behaviors (Ahmadzadeh et al., 2017).

Studies on audit quality-reducing behaviors suggest that such behaviors exist within the auditing profession. Various studies have proposed different reasons for these behaviors such as time pressure and job stress (Nazari Pour & Zaki Zadeh, 2022). Further studies point to a lack of ethical climate and organizational spirituality, job dissatisfaction, and leadership styles as influencing the emergence of audit quality-reducing behaviors (Bonabi Ghadim & Hafezi, 2021; Feyzabadi & Dehghan, 2020; Mohammadi et al., 2018).

Given the above, the research gap in previous studies lies in the fact that audit quality-reducing behaviors have not been examined from the perspective of the leader–member exchange (LMX) theory. According to this theory, the relationship between managers and employees is built upon role theory and social exchange theory. Role theory suggests that various roles and responsibilities are defined for managers within an organization, including interpersonal roles, informational roles, and decisional roles—which are among the most important. In fulfilling these roles, managers assign different tasks and duties to employees. When employees perform their tasks correctly and in line with managerial expectations, they gain the manager's trust. As a result, a communicative and trust-based relationship between the manager and employees begins to form.

According to social exchange theory, if trust and respect are established in the communication between managers and employees, the exchange (relationship) between them will continue. Therefore, the development of leader–member exchange depends on the mutual expectations of the exchange and the satisfaction of both parties with the interaction (Kang & Stewart, 2007).

Studies in this field indicate that as the quality of leader–member exchange improves, employee job satisfaction also increases. Such exchange relationships lead employees to feel more satisfied with management style, job incentives and rewards, organizational policies and procedures, salary levels, career advancement opportunities, and the manager's decision-making competence. As a result, dysfunctional organizational behaviors decline (Lee et al., 2025).

Evidence in the auditing profession also shows that the behavior of partners and managers in audit firms plays a key role in fostering and enhancing the professional commitment of audit teams (Dickey et al., 2025).

Findings in Iranian auditing market also confirm that leadership styles in audit firms significantly influence audit quality and help reduced audit quality-reducing behaviors (Hassan Zadeh Mosal and et al, 2024; Soltani Nejad et al., 2023; Feyzabadi & Dehghan, 2020).

Therefore, the main objective of the present study is to investigate the impact of leader–member exchange theory on auditors' organizational commitment and audit quality-reducing behaviors. The contributions of this paper can be summarized as follows:

First, as an interdisciplinary study, this research can help fill existing gaps in behavioral auditing research and contribute to the development of the theoretical foundations of behavioral studies in auditing. Second, the findings of this paper can provide valuable insights to audit profession policymakers regarding the role of manager–auditor relationships in enhancing audit quality.

2. Theoretical Framework

2.1. Leader–Member Exchange (LMX) Theory

This theory focuses on the interaction between leaders and followers, emphasizing the individualized relationship a manager has with each of their subordinates based on mutual exchanges and interactions. The core principle of the theory is that leaders and followers can collaboratively create a high-quality and productive work environment.

According to this theory, when employees receive greater support from their managers, they have more

access to resources, experience greater professional growth and advancement, and consequently demonstrate improved job performance (Mohammadzadeh & Amini, 2017).

The theory suggests that the relationship between managers and employees is shaped by both the manager's role and the social exchange between them. A manager's organizational role is typically defined by interpersonal, informational, and decisional functions. In fulfilling these roles, managers delegate various tasks and responsibilities to employees. When employees carry out these tasks correctly and in accordance with the manager's expectations, they gain the manager's trust, which in turn fosters an open channel of communication between the two parties. According to social exchange theory, if trust and respect are established in the communication between managers and employees, the exchange (i.e., the relationship) will be sustained. Therefore, the development of leader-member exchange depends on mutual expectations and the satisfaction of both parties with their interactions (Kang & Stewart, 2007). Researchers have shown that transformational leadership has a positive and significant impact on knowledge sharing as well as auditors' decision-making and judgment (Zarifrad & Pourzamani, 2025). Leadership ability in auditors can have positive consequences for audit firms. Evidence shows that auditors with higher leadership ability earn higher profits and experience greater career success (Dong et al., 2025). In this paper, we contribute auditing research by introducing the LMX theory to expand our understanding of its importance in auditing. This theory reminds that effective relationships between managers and employees in audit firms can improve audit quality.

2.2. Leader–Member Exchange and Organizational Commitment

When employees have high levels of trust in their managers, they tend to generalize their perception of a positive interactive relationship with managers to the organization as a whole. This leads to increased organizational commitment through three main mechanisms:

First, employees attribute the desirable behavior of senior managers to the organization itself, which fosters a sense of commitment toward the

organization. The positive attention and care shown by the organization increases organizational commitment through the norm of reciprocity. Second, a strong relationship between manager and employee satisfies the employee's needs for approval, respect, belonging, and socio-emotional support, thus enhancing their commitment to the organization. Third, a positive, trust-based interactive relationship between manager and employee fosters positive emotions and feelings in the workplace, which in turn strengthens employees' organizational commitment (Eisenberger et al., 2010). Researchers drawing on the Leader–Member Exchange theory have found that increased employee trust in organizational managers leads to enhanced organizational commitment (Raziq et al., 2025). Another study showed that ethical leadership strengthens manager–employee interactions, which consequently boosts organizational commitment among employees (Abu Bakar et al., 2025).

Based on the above, the first hypothesis of the study is formulated as follows:

Hypothesis 1: *Leader–member exchange has a significant positive effect on auditors' organizational commitment.*

2.3. Organizational Commitment and Audit Quality-Reducing Behaviors

Organizational commitment is viewed as a value-based orientation toward the organization, indicating whether an individual genuinely prioritizes and is dedicated to their work and the organization. Employees with high organizational commitment make greater efforts to achieve organizational goals. They aim to perform their duties in alignment with organizational objectives, which leads to higher job performance. In other words, organizational commitment has a significant and positive impact on job performance and helps improve it (Nguyen & Ngo, 2020).

Studies in the auditing profession also confirm that auditors' organizational commitment reduces audit quality-reducing behaviors in fraud detection (Yulianti et al., 2024). De Vries & Spekle (2025) argue that audit quality is linked to individuals' passion for the auditing profession. They also found that auditors' affective commitment to their firm moderates the relationship between busy season workload and audit quality.

Hyatt et al. (2024) believe that improving auditors' organizational commitment can reduce audit quality-threatening behaviors. In another study, Samagaio & Felício (2023) found that organizational commitment is a key factor in auditors' professional behavior. Auditors with stronger commitment to their organization are more inclined to adhere to ethical and professional standards and to maintain audit quality. Putra et al. (2020) demonstrated that organizational commitment has a positive impact on auditor performance and leads to a reduction in dysfunctional auditing behaviors. Herda et al. (2022) argue that auditors' commitment to their team can influence their behavior. They showed that high-quality relationships among team members enhance auditors' organizational commitment, which in turn reduces audit quality-reducing behaviors. Based on the above, the relationship between organizational commitment and audit quality-reducing behaviors can be formulated in the second hypothesis as follows:

Hypothesis 2: *Auditors' organizational commitment has a significant negative effect on audit quality-reducing behaviors.*

2.4. Leader–Member Exchange and Audit Quality-Reducing Behaviors

Studies have shown that when employees receive positive treatment from their managers, they feel motivated to reciprocate the managers' efforts. Additionally, positive exchanges between managers and employees enhance employees' sense of influence and emotional connection with their managers, encouraging them to meet managerial expectations. This, in turn, improves employee performance and reduces counterproductive work behaviors. Furthermore, a trust-based relationship between managers and employees increases employee motivation and participation in work-related activities, ultimately leading to better task performance (Martin et al., 2016). In another study, researchers argued—based on Leader–Member Exchange theory—that positive managerial behavior can create a sense of obligation in employees, and that work motivation increases when there is a high-quality relationship between employees and supervisors (Kim, Ko, et al., 2017). Findings by Teng et al. (2019) also confirm that a good relationship between managers and employees can enhance employees' job commitment and

ultimately lead to lower turnover and fewer counterproductive behaviors. Researchers confirm that relationships between auditors and managers/supervisors significantly affect auditors' behaviors toward audit objectives. As the relationship between auditors and supervisors improves, auditor burnout and turnover intentions decrease, ultimately resulting in reduced audit quality-reducing behaviors (Herda & Lavelle, 2022).

Similarly, Almer et al. (2023) found that improved relationship quality between auditors and supervisors increases auditors' commitment to the audit firm, which strengthens auditors' job motivation and subsequently reduces audit quality-reducing behaviors. In another study, Persellin et al. (2019) suggested that strengthening the interaction between auditors and supervisors can enhance job satisfaction among auditors. They argued that this leads to reduced workloads, lower audit quality-reducing behaviors, and higher audit quality.

Based on the above discussion regarding the relationship between leader–member exchange and audit quality-reducing behaviors, the third hypothesis of this study can be stated as follows:

Hypothesis 3: *Leader–member exchange has a significant negative effect on audit quality-reducing behaviors.*

2.5. Literature review

Dong et al. (2025) show that auditors' leadership skill significantly increase audit firm profitability. They claim that the auditing profession could attract better leadership talent than the general labor market.

Ebaya et al. (2025) confirm that female leadership in audit firms improves auditors' ability to detect weaknesses in internal controls.

Pruijssers (2025) confirmed in his study that when audit firms actively develop career advancement programs and training opportunities for their auditors, these firms are perceived as successful career-oriented audit firms. This perception fosters positive feelings among audit staff and leads to a reduction in audit quality-reducing behaviors among them.

Nehma et al. (2025), in a study conducted on large audit firms, investigated audit quality-reducing behaviors among two groups of auditors: inexperienced and experienced. Their findings showed that experienced auditors exhibit more audit quality-reducing behaviors compared to their less experienced

counterparts. Additionally, male auditors engage in more dysfunctional behaviors than female auditors, and female auditors hold more negative attitudes toward engaging in audit quality-reducing behaviors.

Samagaio et al. (2025) found that auditors who face high workloads and work in audit firms with a weak ethical culture are more likely to exhibit audit quality-reducing behaviors. They confirmed that a weak ethical culture in audit firms reduces auditors' professional skepticism, which in turn leads to an increase in dysfunctional audit behaviors.

Anthonius et al. (2025) showed that enhancing the psychological capital of audit firms and improving auditor well-being can have a positive impact on auditor performance and lead to a reduction in audit quality-reducing behaviors.

Arefmanesh and Safari (2025) found that psychological capital and auditor experience lead to improvements in auditors' professional judgment and decision-making quality. Moreover, professional skepticism was shown to strengthen the relationship between psychological capital and auditor experience with the quality of auditors' professional judgment and decision-making.

Setayesh et al. (2025) examined the role of strategic intelligence and its dimensions (including foresight, vision formulation, systems thinking, engagement, and motivation) in enhancing audit quality. They concluded that strategic intelligence, along with the dimensions of vision formulation, systems thinking, engagement, and motivation, has a direct and significant effect on audit quality.

In other words, the greater the auditors' strategic intelligence—particularly in terms of vision, systems thinking, engagement, and motivation—the higher the resulting audit quality.

Zare et al. (2025) found that individual and organizational spirituality, mediated by ethical judgment, are among the key factors influencing dysfunctional auditor behavior, leading to its reduction. They also confirmed that organizational cynicism, mediated by ethical sensitivity, has a direct and significant positive effect on dysfunctional auditor behavior.

Liu et al. (2024), in their study, found that quality control procedures and the prevailing ethical climate in audit firms have a significant negative impact on audit quality-reducing behaviors.

Annelin & Che (2024) examined the relationship between audit quality-threatening behavior and audit team distance. They found that psychological distance (perceived closeness) and communication distance (the percentage of communication conducted through technology) negatively affect audit quality. Their results showed that team members with greater psychological and communication distance were more likely to engage in audit quality-threatening behaviors. They recommend that firms pay attention to team members' psychological and communication distances and take measures to mitigate their negative impacts.

In another study, Setayesh et al. (2024) showed that optimism, self-awareness, and empathy have a negative impact on audit quality-reducing behaviors, while self-management and adaptability do not significantly affect such behaviors. Based on these findings, it can be concluded that emotional intelligence plays an important role in reducing audit quality-reducing behaviors.

Mazaheri Asadi and Aghaei Chadgani (2024) found that individualistic behavior of auditors within audit teams has a positive and significant relationship with audit quality-threatening behaviors. They also showed that gender inequality is positively and significantly associated with such behaviors. However, auditors' social identity does not have a significant relationship with audit quality-threatening behaviors, nor can social identity moderate the relationship between individualism and audit quality-threatening behaviors.

Shams Bidehendi et al. (2024) found that Machiavellianism has a significant positive effect on dysfunctional auditing behaviors. The study also revealed that gender, education level, work experience, and auditor's workplace do not have a significant impact on dysfunctional auditing behaviors. They concluded that auditors' organizational behaviors are closely tied to their psychological and individual traits, which can in turn influence the quality of audit work.

Lohrab and Arad (2024) showed that membership in multiple audit teams has a significant impact on auditor learning. They also found that auditor learning significantly affects audit quality-threatening behaviors. Another finding of their study was that membership in multiple teams significantly influences audit quality-threatening behaviors. Finally, they demonstrated that auditor learning serves as a mediating variable, confirming the indirect effect of

team membership on audit quality-threatening behaviors.

Soltani Nejad et al. (2023) found that transformational, transactional, and laissez-faire leadership styles have a significant negative impact on dysfunctional auditing behaviors. However, leadership style overall was found to have a significant positive effect on such behaviors. They concluded that transformational, transactional, and laissez-faire leadership styles help reduce dysfunctional auditing behaviors, which in turn can enhance audit quality.

Fathi et al. (2023) reported that auditor independence, professionalism, and professional skepticism have a positive and significant effect on audit quality. In contrast, time budget pressure has a negative and significant effect on audit quality. The study also showed that ethical reasoning moderates the effects of independence and professional skepticism on audit quality. However, ethical reasoning does not moderate the relationship between professionalism and time budget pressure with audit quality.

Pourbahrami (2023) found that auditors' interpersonal intelligence has a positive and significant effect on both audit quality and entrepreneurial behavior. Furthermore, entrepreneurial behavior plays a positive and significant mediating role in the relationship between auditors' interpersonal intelligence and audit quality.

Annelin (2023) studied the relationship between group justice and audit quality-reducing behaviors. The evidence from the study indicates that individualism and auditor's self-centered behavior within the audit team increase audit quality-threatening behaviors. Furthermore, the study found that improving the social identity of the audit team helps reduce such dysfunctional behaviors.

Gholami Fetideh et al. (2022), in a study titled *The Relationship Between Job Stress and Audit Quality-Reducing Behaviors*, examined stress-inducing factors such as time pressure, work-family conflict, and role ambiguity. Their findings revealed that time pressure, work-family conflict, and role ambiguity have positive associations with auditor job stress. Moreover, job stress was found to have a positive relationship with audit quality-reducing behaviors and acted as a mediating variable between the aforementioned stressors and audit quality-reducing behaviors.

Annelin & Svanström (2022), through a qualitative study involving interviews with auditors, revealed that

due to the stressful nature of audit work, audit quality-threatening behaviors are often inevitable. They also found that team-related stress, which differs from individual stress, can significantly impact audit quality.

Johari et al. (2022), in a survey of 130 Malaysian auditors, confirmed that time budget pressure significantly affects dysfunctional audit behavior. However, their study found no significant relationship between professional skills, auditor independence, and work experience with such behaviors.

Wetmiller (2022) found that auditors whose superiors prioritize speed over quality are more likely to engage in audit quality-reducing behaviors.

In another study, Nehme et al. (2021) showed that experienced auditors tend to be more tolerant of audit quality-threatening behaviors compared to when they were inexperienced. Furthermore, inexperienced male auditors were generally more accepting of such behaviors compared to their female counterparts.

Aminpoor HassanKiadeh et al. (2021) examined auditor personality traits, including psychological capital and core self-evaluation, and their effect on job engagement. The study also assessed how job engagement influences dysfunctional auditing behaviors. The findings showed that job engagement among auditors leads to a reduction in dysfunctional auditing behaviors.

Iswari (2020) explored the relationship between organizational-professional conflict and burnout with dysfunctional audit behavior, showing that burnout has a significant positive impact on such behaviors, whereas organizational-professional conflict has no significant effect.

3. Research & Methodology

In this study, the theoretical foundations were established through library research, while data were collected using a survey method via a questionnaire. The Leader–Member Exchange (LMX) variable was measured using the Green et al. (1982) questionnaire, which consists of 7 items rated on a five-point Likert scale.

To assess organizational commitment, the study utilized the Allen and Meyer (1990) questionnaire, which includes 8 items, measuring auditors' organizational commitment on a five-point scale ranging from *strongly disagree* to *strongly agree*. Both

questionnaires have been widely used in prior studies, including Almer et al. (2023).

To evaluate audit quality-reducing behaviors (AQRBs), the Donnelly et al. (2003) questionnaire was applied, consisting of 8 items on a five-point Likert scale, assessing auditors’ tendencies toward behaviors that impair audit quality.

The statistical population of this research comprises auditors working in private auditing firms. Based on the recommendation by Habibi and Adanvar (2022), the minimum sample size for structural equation modeling (SEM) is 200 observations. Accordingly, 300 paper-based questionnaires were randomly distributed among auditors, of which 245 completed responses were returned—representing a response rate of approximately 82%.

The research hypotheses were tested using structural equation modeling (SEM) with the LISREL software. The validity and reliability of the variables are presented in Table 1. Validity was assessed using Average Variance Extracted (AVE), where values greater than 0.40 indicate acceptable construct validity. Composite reliability (CR) was also calculated, where

values above 0.70 confirm adequate reliability. Since all reliability values exceeded this threshold, the questionnaires are considered to have sufficient reliability.

Table 1: Validity and Reliability Statistics of the Questionnaires

Variables	Composite Reliability (CR)	Average Variance Extracted (AVE)
Leader–Member Exchange (LMX)	0.91	0.59
Organizational Commitment	0.79	0.41
Audit Quality-Reducing Behavior	0.81	0.42

The research model is illustrated in Figure 1. According to this model, audit quality-reducing behavior is the dependent variable, leader–member exchange (LMX) is the independent variable, and organizational commitment acts as the mediating variable.

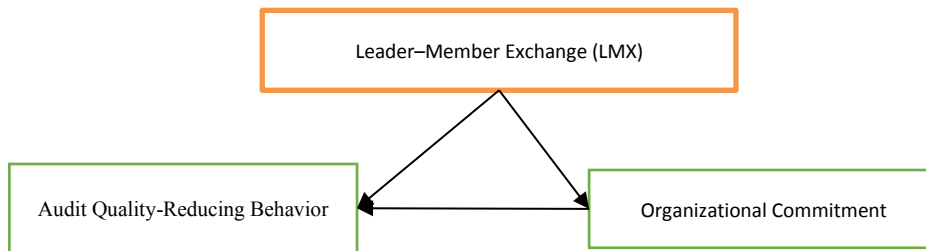


Figure 1: Research Model

4. Research Findings

Descriptive Statistics Descriptive statistics for the research variables are reported in Table 2. According to the table, the mean organizational commitment is 24.49. Given that this variable is measured using 8 items on a five-point Likert scale, the maximum score is 40, and the average (midpoint) score is 20. Since the mean of organizational commitment exceeds the midpoint, it can be inferred that the sample auditors demonstrate a high level of organizational commitment.

The mean score for audit quality-reducing behaviors is 20.18. This variable is also measured

using 8 items on a five-point scale, giving a maximum possible score of 40, and a midpoint of 20. The result suggests that the auditors' engagement in audit quality-reducing behaviors is moderate.

The leader–member exchange (LMX) variable is measured using 7 items, also on a five-point Likert scale, resulting in a maximum possible score of 35, and a midpoint of 17.5. With a mean score of 25.87, it can be concluded that LMX among auditors in the sample is higher than average.

Table 2: Descriptive Statistics of Research Variables

Description	Leader–Member Exchange (LMX)	Audit Quality-Reducing Behavior	Organizational Commitment
Mean	20/87	20/18	24/49
Median	26	20	24
Standard Deviation	0/4.9	4/380	3/014
Minimum	7	8	8
Maximum	30	34	40

Table 3 also presents the demographic information of the research sample.

Table 3: Demographic Information

Variables		Frequency (People)	Percentage (%)
Gender	Male	172	77
	Female	83	33
Education Level	Bachelor's Degree	97	40
	Master's Degree	133	54
	Ph.D.	10	6
	Student/Ph.D.		
Job Position	Auditor	112	46
	Senior Auditor	07	23
	Supervisor	49	20
	Manager	20	10
	Partner	2	1

4.1. Hypothesis Testing of the Research

The results of hypothesis testing are presented in Table 4 and Figure 2. The findings indicate that all hypotheses are supported. Since the t-values for each hypothesis are greater than 1.96, the acceptance criteria for statistical significance are met.

In summary:

- Leader–member exchange (LMX) positively affects organizational commitment.
- Organizational commitment has a negative impact on reduced audit quality behavior (RAQB).
- Moreover, leader–member exchange directly contributes to reducing RAQB.

Thus, better exchange between managers and employees strengthens auditors' commitment to the organization and subsequently reduces behaviors that compromise audit quality.

Table 4. Summary of Hypothesis Testing Results

Hypothesis	Path	Coefficient	t-Value	Hypothesis Result
First	Effect of leader–member exchange on organizational commitment	0/0	7/22	Supported
Second	Effect of organizational commitment on reduced audit quality behaviors	-0/39	3/22	Supported
Third	Effect of leader–member exchange on reduced audit quality behaviors	-0/18	-2	Supported
		Chi-Square=327/47	P-Value= 0/000	
		RMSEA=0/077		

5. Conclusion and Recommendations

This study aimed to investigate the effects of Leader–Member Exchange (LMX) theory on auditors' organizational commitment and reduced audit quality behaviors (RAQB). The results showed that the quality of exchange between managers and employees has a significant impact on both organizational commitment and RAQB. Furthermore, organizational commitment itself significantly affects RAQB. The findings suggest that increased trust-based relationships between managers and staff enhance auditors' organizational commitment. This outcome aligns with the results of Razaq et al. (2025) and Abu Bakar et al. (2025), who confirmed that employees' perceptions of positive interactive relationships with managers lead to greater organizational commitment.

The findings also indicate that with increased organizational commitment among auditors, the likelihood of engaging in reduced audit quality

behaviors decreases. This is consistent with previous studies, including De Vries & Spekle (2025), Hyatt et al. (2024), Samagao & Felicio (2023), and Herda et al. (2022), which emphasize that improved organizational commitment leads to lower instances of ineffective and quality-reducing behaviors among auditors. Similarly, the current results corroborate the findings of Herda & Lavelle (2022), Almer et al. (2023), and Persellin et al. (2019), who found that enhanced supervisor–auditor relationships increase job motivation and reduce RAQB.

This study demonstrates that positive manager–employee relationships in audit firms can lead to favorable auditor performance outcomes, thereby enhancing audit quality. Based on LMX theory, the evidence supports that mutual trust and respect in working relationships between audit managers/supervisors and auditors foster stronger organizational commitment, which in turn reduces RAQB and improves audit quality. The findings confirm that managerial and supervisory behavior in audit firms plays a vital role in developing behaviors that enhance audit quality. Therefore, it can be concluded that leadership styles based on friendly and trust-oriented interactions between managers and auditors are essential for promoting higher audit quality.

Regarding the implications of the study, this research, as an interdisciplinary work, contributes to bridging the knowledge gap between the fields of management and auditing. It also helps expand behavioral perspectives in auditing literature and research. Additionally, the findings offer valuable insights for regulators and policymakers in the auditing profession by highlighting the influence of supervisor–auditor relationships on behaviors that threaten audit quality.

Based on these results, it is recommended that audit policymakers and firms adopt leadership styles that emphasize trust-based interactions between managers, supervisors, and staff. This could be achieved through training programs and initiatives aimed at raising awareness about the importance of these relationships. We suggest that improving the relationship between audit partners and auditors can increase auditor motivation. This can be achieved by attracting talented audit partners with leadership potential to audit firms. For future research, it is suggested to explore manager–supervisor–auditor

relationships using qualitative, exploratory methods such as in-depth interviews with auditors to better diagnose potential issues.

One key limitation of this study lies in its use of a questionnaire-based survey, which may have resulted in some participants providing responses without full attention or accuracy. Therefore, caution is advised when generalizing the findings to other populations or contexts.

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