

عنوان مقاله:

Investigating Problems and Obstacles of the Risk-Based Auditing in Iran and Prioritizing them

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نویسندگان:

Seyed Mansour Yazdaniyan - *PhD Candidate in Accounting, Islamic Azad University, Mobarakeh, Iran*

(Mohsen Dastgir - *Professor of Accounting, Islamic Azad University, Khorasgan (Isfahan), Iran (Corresponding Author*

خلاصه مقاله:

In this study, we investigate the problems and obstacles of implementing the risk-based auditing in Iran. We set four hypotheses and used questionnaire containing ۴۵ questions to collect the required data. The questionnaires were distributed between Iranian certified public accountants who were partners or directors of audit firms and audit organizations member of Iranian certified public accountant institute. To determine the validity of the research questionnaire limited number of questionnaires distributed between small sample of respondents and their views taken into account. The Cronbach's alpha test is used to measure reliability of the questionnaire. The results of this study indicated that, lack of the theoretical foundations and regulations of risk-based auditing in Iran, structure and function of auditors and audit firms and factors related to the clients are the obstacles and limitations on implementation of risk-based auditing in Iran Then the most important factors prioritized using fuzzy hierarchy analysis. For this reason, a questionnaire was developed with ۱۶ factors from approved hypotheses. Results revealed that related factors with the auditors and unfamiliarity of auditors with IT and lack of educational resources were the most important obstacles and limitations on implementation of the risk-based auditing in Iran

کلمات کلیدی:

limitations on implementation of risk-based auditing, Auditors, employers, rules and regulations

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