

عنوان مقاله:

The Effect of Corporate Governance Mechanisms on Audit Quality by Explaining the Intermediary Function of Auditor's Behavioral Components

محل انتشار:

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خلاصه مقاله:

The purpose of this study was to investigate the structural pattern of the effect of corporate governance mechanisms (internal organization) on audit quality considering the role of the intermediary variable of behavioural components of auditors. The statistical population of this research is independent auditors and auditors working in audit firms. A sample of ۳۹۵ people was selected by simple random sampling method. In this research, the correlation coefficient, hierarchical regression and Structural Equation Modeling (SEM) were used for statistical analysis. The results of the correlation test and hierarchical regression model confirm the role of auditors' behavioural components in the relationship between corporate governance mechanisms and audit quality as mediators. Then, by adapting the research data and conceptual model, structural equation model was fitted to examine the effect of auditors' behavioural factors as an intermediary variable. Finally, the significant effect of corporate governance mechanisms on .audit quality was demonstrated by explaining the mediating role of auditors' behavioural components

کلمات کلیدی:

Audit quality, Behavioural components of auditors, Corporate Governance Mechanisms, Structural Equation Modeling (SEM)

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