

عنوان مقاله:

Identification of the Factors Affecting Auditors' Conflict of Interests Using Fuzzy Delphi Method

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خلاصه مقاله:

The present study aimed to identify the most effective causes of conflict of interest by examination of accounting literature and expert consensus. Understanding these factors, using cognitive psychology theories, can lead to a model for reducing conflict of interests. The dignity of the audit profession depends on fair and proper professional judgment by auditors, and achieving this requires identification and controlling of the key factors affecting judgment and decision-making. When auditors intentionally or unintentionally accredit financial statements in line with the opinion of their employers, public interests and the auditing profession are at serious risk. Several factors that can categorize into seven categories of structure, community, culture, environment, personality, audit firm characteristic, and ethics and behavior are rooted in a conflict of interests. However, no comprehensive research examining all the above factors and identifying the most effective ones has been done so far. By reviewing the research literature, major and minor factors were identified in domestic and foreign sources. Ten expert auditors were selected by the snowball method and interviewed. The considered major and minor factors were selected from among the introduced factors, and a questionnaire was sent to the experts using the Fuzzy Delphi (Screening) method. The results of the above statistical analysis identified eighteen of the most prominent sub-criteria of the factors affecting conflict of interests and identified structural factors the highest rank in this classification, which was agreed by the experts

کلمات کلیدی:

conflict of interests, Deviant Decision-Making, Fuzzy Delphi

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