

عنوان مقاله:

(Auditors' Wise Tactfulness in Professional Judgments by Total Interpretive Structural Modeling (TISM)

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خلاصه مقاله:

Since the auditing profession is a process engaged in judgment activities, knowing the reasoning concepts to achieve a level of rationale in audit judgment is the theoretical and fundamental concept in this profession. In this regard, tactfulness is one of the decision-making components in an auditor's judgment that assigns a level of reasoning for making an intellectual decision and promotes the level of judgment quality in auditing. Accordingly, the purpose of this research is Auditors' Wise Tactfulness in Professional Judgments by Total Interpretive Structural Modeling (TISM). The mixed-methods approach was used for the research in which, in the qualitative part, two experts population as panel members, and, in the quantitative part, ۳۰ independent auditors as the statistical population participated. In the qualitative part, the meta-analysis approach was used to identify the themes related to wise tactfulness in professional judgment, and then, the basic themes selected were examined based on two criteria, concordance coefficient and average, in three rounds reciprocally until theoretical saturation was met. At this point, ۱۴ themes were accepted among ۲۰ basic themes. In the quantitative part, the themes accepted were coded first and then were distributed among the respective population, based on a matrix questionnaire, to identify the most effective trait of auditor's wise tactfulness in professional judgment using the Total Interpretive Structural Modeling approach. According to the results, the theme adherence to the principles of professional ethics as a basic theme of professional thinking was selected as the most influential trait of wise tactfulness.

کلمات کلیدی:

Wise tactfulness, professional judgment, Total Interpretive Structural Modeling

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