

عنوان مقاله:

Auditors' deviant decision-making model based on conflict of interest

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خلاصه مقاله:

When auditors intentionally or unintentionally approve financial statements in line with the views of their employers, the public interest and the auditing profession are at serious risk. The purpose of this study was to examine the process by which auditors' interests will influence decision making. To achieve this goal, first in the qualitative part of the research, by studying the background of accounting research and interviewing experts through the fuzzy Delphi method, the effective components on conflict of interest were identified. In the second part of the study, using social-cognitive meta-theory and operational decision-making power in the stimulus-organism-response (S-O-R) paradigm, data obtained from ۳۶۲ certified public accountants. Smart-PLS software and Structural equations have been implemented for data analysis and hypotheses testing. Cognitive processes, including expected positive outcomes, understanding the problems of consistent decision-making, and ethical judgment, play a mediating role between the conflict of interest and deviant decision-making, and through these intervening variables, conflict of interest can be monitored and reduced. The results show that professional ethics with the confirmation of all hypotheses are considered as the most effective component. It also showed that reducing the expected positive results, increasing the understanding of problems, and reducing the auditors' ethical judgment in the assigned tasks will lead to deviant decisions. By implementing the proposed algorithm, cognition processes can be directed towards consistent decision making.

کلمات کلیدی:

Conflict of interest, Deviant decision making, Expected positive results, Problem understanding, and Ethical judgment

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