

## عنوان مقاله:

The Relationship between Technology Use Factors based on the Developed Unified Theory of Acceptance and Use of Technology with Auditors' Ethical Behavior

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## خلاصه مقاله:

This study aims to investigate the relationship between technology use factors based on the developed unified theory of acceptance and use of technology (DUTAUT) with auditors' ethical behavior. This research is applied and descriptive-correlational and its population include various auditors of Iran, 164 of whom are selected using simple random sampling. Structural equations and Smart PLS software analysis are also used to test the hypotheses. The findings show that there is a positive and significant relationship between technology use factors based on DUTAUT, including motivational components, effort expectancy, performance expectancy, and social effects, and ethical behavior of auditors. Other findings show that there is a positive and significant relationship between motivation (64%), effort expectancy (31%), and social effects (43%) with auditors' ethical behavior at the 95% confidence level. Given that the use of technology is expanding and is in line with current social needs and increases the level of ethical behavior in auditors, it is necessary to pay more attention to it in order to increase the ethical climate in this profession.

## کلمات کلیدی:

Auditing, Ethical Behavior, Information technology, and the Developed Unified Theory of Acceptance and Use of Technology

## لینک ثابت مقاله در پایگاه سیویلیکا:

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