

عنوان مقاله:

The Role of Auditors' Professional and Organizational Identity in the Commercialization of Auditing Firms

محل انتشار:

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خلاصه مقاله:

Abstract The aim of this study was to investigate the professional and organizational identity of auditors and commercialization in auditing firms. In order to achieve the research goal, about ۳۸۴ questionnaires were distributed and collected among the auditors of auditing firms in Iran as a statistical sample. The data collected by the questionnaires were analyzed by SPSS۲۴ and Smart PLS۳ software using structural equation modeling. The results of the analysis of research hypotheses is using structural equation modeling at ۹۹% confidence level indicated that the professional identity and organizational identity of auditors have a positive and significant the effect on the market orientation of auditing firms. The professional identity and organizational identity of auditors have a positive and significant effect on the customer orientation of auditing firms. The professional identity and organizational identity of auditors have a positive and significant effect on the direction of the processes of auditing firms.

کلمات کلیدی:

Commercialization, Auditors' Professional Identity, Auditors' Organizational Identity

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