

## عنوان مقاله:

Provide an audit quality model based on general health, spiritual intelligence and auditor's locus of control with the structural equation modeling approach

## محل انتشار:

مجله آنالیز غیر خطی و کاربردها، دوره 14، شماره 3 (سال: 1402)

تعداد صفحات اصل مقاله: 13

## نویسندگان:

Roghaieh Hassanpour Labeshka - *Department of Accounting, Tonekabon Branch, Islamic Azad University, Tonekabon, Iran*

Mohammad Reza Pourali - *Department of Accounting, Chalous Branch, Islamic Azad University, Chalous, Iran*

Iraj Shakerinia - *Department of Psychology, University of Guilan, Rasht, Iran*

Mahmoud Samadi Iargani - *Department of Accounting, Tonekabon Branch, Islamic Azad University, Tonekabon, Iran*

## خلاصه مقاله:

The aim of this study was to provide an audit quality model based on general health, spiritual intelligence and auditor's locus of control with a structural equation modeling approach among auditors who are members of the Iranian Society of Certified Public Accountants working in Tehran-based auditing firms. The sample size was ۱۸۲ people who had fully answered the questionnaire. Also, the sampling adequacy test based on the factor analysis method to determine the adequacy of the statistical sample was at a desirable level. The data collected by the questionnaires were analyzed by SPSS and Smart PLS software using structural equation modeling. Analysis of research hypotheses using structural equation modeling at a ۹۵% confidence level showed whether the auditors' general health dimensions including physical symptoms, anxiety symptoms, social functioning and depressive symptoms have a positive and significant effect on the audit quality in the proposed model. The dimensions of auditors' spiritual intelligence including critical existential thinking, constructing personal meaning, transcendent awareness and expanding the quality of awareness have a positive and significant effect on the quality of auditing in the proposed model. The dimensions of the auditor's locus of control, including the internal locus of control and the external locus of control, have a positive and significant effect on the quality of the audit in the proposed model. Finally, it can be said that with the promotion of public health, spiritual intelligence and the locus of control, the quality of auditing increases.

## کلمات کلیدی:

Audit quality, Auditor's Locus of Control, General Health, Spiritual Intelligence

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1727078>



