

عنوان مقاله:

Providing an audit quality model based on organizational structure, operating mechanism and the characteristics of auditing firms using structural equation modeling

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نویسندگان:

Reza Azizi Moghaddam - *Department of Accounting, Babol Branch, Islamic Azad University, Babol, Iran*

HamidReza Gholamnia Roshan - *Department of Accounting, Babol Branch, Islamic Azad University, Babol, Iran*

Iman Dadashi - *Department of Accounting, Qom University, Qom, Iran*

خلاصه مقاله:

This study aimed to provide an audit quality model based on organizational structure, operational mechanism and characteristics of audit firms. The sample size in order to collect the research required data was considered as ۳۸۶ independent auditors from auditing firms, and the same number of questionnaires were distributed and collected after being answered. 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 ۹۹% confidence level showed that; the size of auditing firms, legal system, internal and external quality control of auditing firms and corporate governance mechanisms are among the factors positively affecting audit quality. Therefore, it can be said that with increasing each of the factors of the size of auditing firms, legal system, internal and external quality control of auditing firms and corporate governance mechanisms, the quality of auditing increases. The legal system and internal and external quality control are among the factors that enhance and affect the organizational structure of auditing firms. The size of audit firms and internal and external quality control are factors affecting the operational mechanism of the audit firm. Therefore, it can be said that by increasing the size of auditing firms and internal and external quality control of auditing firms, the operational mechanism of auditing will be improved. Finally, the results showed that the organizational structure of auditing firms and the audit operating mechanism have a positive and significant effect on audit quality.

کلمات کلیدی:

Audit, Organizational Structure, Audit quality, Operating Mechanism

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