Int. J. Nonlinear Anal. Appl.
Volume 12, Special Issue, Winter and Spring 2021, 2461-2474
ISSN: 2008-6822 (electronic)
http://dx.doi.org/10.22075/ijnaa.2021.6313

The effect of auditors' inefficient behavior on audit quality using structural equation modeling

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(Communicated by Ehsan Kozegar)

Abstract

The auditor's performance and the quality of services provided rely heavily on the behavior of the individuals performing the audit fieldwork. The auditors' failure to perform analytical methods correctly can be attributed to the inefficient behaviors resulting from the auditor's behavior. When the auditor is under the pressure of complex work, he does not perform the audit procedures properly to reduce his responsibility and reduces the quality of the audit. Accordingly, the purpose of this study is to investigate the relationship between the inefficient behavior of auditors and audit quality. The research tool consists of a questionnaire with 17 questions based on the Likert scale with grades 1 to 5. The interrogation period was 3 months, which was conducted in 1400. A sample of 380 auditors working in the auditing organization and private sector institutions members of the Iranian Society of Certified Public Accountants was selected and statistical analysis was performed on 276 questionnaires received. Structural equations using software (PLS) were used to test the research hypotheses. The results showed that the inefficient behavior of auditors reduces the quality of auditing. In other words, based on the research findings, it was found that due to the auditor's non-adherence to the code of ethical behavior and their involvement with inefficient behaviors in the audit, the advantages identified in the auditing standards are limited and neutral and the quality of the auditor's work is undermined.

Keywords: Auditors' inefficient behavior, Auditing quality, Analytical methods, Structural equations
2010 MSC: 91G80

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Received: October 2021 *Accepted:* December 2021

1. Introduction

Accounting Standard No. 200 The purpose of auditing financial statements is to enable the auditor to comment on the compliance of the financial statements prepared in all material respects with the accounting standards and financial reporting framework. An audit performed in accordance with auditing standards is designed to provide reasonable assurance about the absence of material misstatement due to fraud or error in the financial statements. Financial accreditation depends on the professional performance of the auditors. The consequence of the irregularities performed by the auditors and their poor performance in auditing the financial statements in accordance with the set standards, has been the most important cause of scandal and bankruptcy of several large companies [7].

After this scandal, the performance of auditors was put under the microscope by the society more closely. Accordingly, over time in theoretical texts, the study and recognition of the determinants of auditor's job performance, with a focus on how to improve the quality of audits based on technical knowledge and ability, has evolved. The auditor's job performance includes tacit knowledge of a wide range of performance characteristics and the ability to objectively evaluate subordinates. Acceptable performance for auditors is determined based on the three aspects of audit quality, amount of audit and timely audit, which due to the increasing complexity of audit work, a kind of pressure on auditors to maintain the quantity and quality of their work [11].

Under such conditions and the competitive environment prevailing in the audit environment that auditing firms seek to reduce operating costs, determining the extent of review and obtaining evidence of completeness, accuracy and validity of items and information provided by the owner's accounting system is important in determining audit quality [14].

According to the US Court of Auditors in 2008, improving audit quality depends on the auditor's risk assessment methods, the selection of planning methods, and the type of audit tests performed. Audit analytical methods are tools in auditing that can be used by the auditor to detect unusual trends, assess audit risk, and improve audit performance and quality [6].

Privatization of auditing firms in Iran has increased competition between the auditing firm and auditing firms, and as a result of competitive pressure, deviations between the auditor's rational and ethical conduct from existing standards are not unexpected. At a time when the quality of audit services can improve due to the competitive market and the efforts of institutions to gain more share, putting pressure on the auditor encourages him to behave inefficiently and fail in the entire audit process, and this can increase auditing risk [2]. Reduce the quality of audit services. Accordingly, due to the urgent need to improve the quality of auditing in the country and reduce audit risks, as well as the lack of in-country study that can determine in the field what changes the quality of auditing in the face of dysfunctional behavior. The present study seeks to examine the quality of auditing in terms of inefficient behavior with a behavioral approach to auditor decisions. Therefore, the innovation and purpose of the research is to assess the quality of auditing in terms of dysfunctional behavior and to provide knowledge by providing a summary of theoretical foundations and related background with quasi-empirical findings related to auditing quality in terms of dysfunctional behavior.

The following is a summary of the theoretical foundations and related backgrounds along with the development of the hypothesis. Then, the research method and how to measure the variables will be described. Finally, after reporting the findings of the hypothesis test, discussion and conclusion are presented along with practical suggestions for the research.

2. Theoretical foundations and research hypothesis

Auditing is a systematic process for collecting and impartially evaluating evidence of claims related to economic activities and events, in order to determine the degree to which these claims (statements) conform to predetermined criteria and to report the results to stakeholders. Audit quality is an important element of corporate governance that plays an important role in reducing information asymmetry and reducing representation problems between managers, shareholders and creditors. Audit quality has a complex meaning [12]. Various definitions of this concept have been proposed, but these definitions are not comprehensive and universally acceptable. In general, audit quality has three basic aspects based on the audit process. These three aspects include input, output and environmental factors. Inputs that affect audit quality include auditing standards, individual characteristics (such as the auditor's ability, experience, ethical values, and thinking), the correct methodology of audit processes, the effectiveness of the tools used, and techniques. It has outputs affecting the quality of the audit, the audit report and the auditor communications. Environmental factors also include corporate rules and regulations [7]. The quality of an audit is verified when it is ensured that the financial statements are free of any errors or omissions. In other words, audit quality means assessing and inferring the market from the auditor's ability to detect material misstatements in the financial statements or accounting system and to report significant items discovered [4].

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The quality of services provided in auditing firms depends significantly on the behavior of the people who perform the field audit work. The most important determinant of behavior in a person is his behavioral intention; That is, the probability that a person will decide to perform a certain behavior. The theory of rational action assumes the existence of a causal relationship between an individual's attitude and mental norms [5]. Thus, among the models that aim to understand and predict the behavior of individuals, the theory of logical action has been successful. In the field of auditing, the act of manipulation or fraud committed by the auditor is a manifestation of inefficient behavior [15].

According to the structure-behavior-performance theory, due to the formation of a competitive market structure, the possibility of changing the individual behavior and the desire for inefficient behavior in the auditor arises [6]. The auditor's assessment of inherent risk, the risk of controlling and seeking out unusual items under the influence of inefficient behavior, undermines the auditor's performance. Among audit firms, declining audit quality, which is a consequence of non-compliance with auditing standards, including the use of analytical auditing methods, reduces the workload of firms and leads firms to maintain their market share in the direction of illegal and unprofessional activities. The accounting and auditing community of Iran (loss of credit) and loss of the owner (loss of trust of stakeholders) [9].

Based on the results of previous research, factors such as the complexity of the, auditor independence, time budget pressure and importance Customer are among the factors that affect the attitudes and mental norms of auditors and consequently their dysfunctional behavior. Auditors involved in complex tasks may feel pressured. Therefore, if they can not withstand this pressure,

they shirk their responsibility by engaging in inefficient behavior to get rid of this pressure. Lack of independence of auditors can also lead to inefficient behavior in them. So that if the auditor refuses to work independently according to the instructions issued by senior managers to produce favorable reports for clients, such refusal may change the job. Auditors, on the other hand, are required to complete their audit work within a very limited time frame [3].

A review of the quality of audit evidence suggests that this can exert an insignificant pressure on the workplace. When faced with time constraints, auditors may be reluctant to complete the audit process without completing the entire audit process by omitting certain steps. They may also report less than usual auditing time to complete their assigned tasks on time. The rush to complete reports without gathering sufficient documentary material may lead to inaccurate reports. Although this may reduce labor costs, there is a risk of increasing unfinished audit work in the future. Studies have shown that individual attitudes are influential in job behaviors [7].

Ethical theory also has the ability to explain why such behaviors occur and the motivation for these behaviors. According to Lenin, ethics is the general form of understanding reality. The more one achieves morality, the more one can understand the vital needs of society. The auditing profession has a special credibility and trust due to the type and nature of the services it provides, the continuation of this credibility and trust and its strengthening depends on the intellectual and practical adherence of the members of the profession to its behavioral and ethical criteria [5]. In auditing, the occurrence of unethical behaviors, which are known as dysfunctional behaviors, directly or indirectly leads to a decrease in the quality of auditing and mainly includes the following:

- Failure to perform some audit steps without obtaining a license;
- Irrational shortcuts to some instructions;
- Failure to follow up;
- Do the work in personal time without reporting the time spent. According to moral theory, immoral behaviors can be affected by two reasons:

1. The moral standards of the individual are different from the standards of society;
2. The person prefers to act selfishly in his own opinion.

Of course, dysfunctional behaviors can also be justified from the point of view of employees' dissatisfaction theories; Thus, employee dissatisfaction leads to the formation and spread of dysfunctional behaviors in them. Herzberg's two-factor theory considers the factors affecting job dissatisfaction as factors such as salaries and benefits, company policies, relationships with co-workers and how to interact with supervisors. According to the theoretical foundations, the research hypothesis can be expressed as follows:

H1: Auditors' inefficient behavior has a significant effect on audit quality.

3. The research method

This research is descriptive and survey type which has been performed in the field. In categorizing research by purpose, this research falls into the category of applied research. According to the objectives of the research, a questionnaire was used to collect data in this study, which includes all the mentioned factors and collects the data in a closed response (Likert spectrum) data. The validity of these questionnaires was tested by expert professors as well as previous researches and its

reliability was tested in a pilot study using Cronbach's alpha coefficient. Library resources, websites, and other written and visual resources were also used. Descriptive statistics such as mean standard deviation, frequency and frequency percentage were used to analyze the data. Structural equations in Smart PLS software were also used to test the hypothesis. The period of questioning of the subjects is 3 months from the beginning of June to the end of August 1400. The statistical population of this study included all auditors working in the auditing organization and private sector auditing firms that are members of the Society of Certified Public Accountants.

Therefore, considering that the number of items (questions) of the questionnaire used in the present study is 17, at least 85 (175) samples were needed. To increase the validity of the research results, 380 questionnaires were distributed randomly and electronically among the auditors. Finally, 279 questionnaires were returned, of which 276 were usable. Therefore, the return rate of the questionnaires was about 73%.

3.1. Mathematical model and the method of data analysis

The following equation is used to test research hypothesis:

$$AQ_i = \beta_0 + \beta_1 AIB_i + \epsilon_i \tag{1}$$

In the above equations: AQ: audit quality, AIB: Auditors' inefficient behavior. Structural equation modeling (SEM) is a multivariate, hypothesis-driven technique that is based on a structural model representing a hypothesis about the causal relations among several variables. In the context of fMRI, for example, these variables are the measured blood oxygen level-dependent time series $y_1, \ldots, y_n$ of n brain regions and the hypothetical causal relations are based on anatomically plausible connections between the regions. The strength of each connection $y_i \rightarrow y_j$ is specified by a so-called path coefficient which, by analogy to a partial regression coefficient, indicates how the variance of y_i depends on the variance of y_j if all other influences on y_j are held constant. The statistical model of standard SEM can be summarized by the equation:

$$y = Ay + \mu \tag{2}$$

where y is an $n \times s$ matrix of n area-specific time series with s scans each, A is an $n \times n$ matrix of path coefficients (with zeros for absent connections), and u is an $n \times s$ matrix of zero mean Gaussian error terms, which are driving the modeled system. Parameter estimation is achieved by minimization of the difference between the observed and the modeled covariance matrix $\sum$. For any given set of parameters, $\sum$ can be computed by transforming eqn:

$$y = (I - A)^{-1}\mu \tag{3}$$

$$\sum = yy^T \tag{4}$$

$$= (I - A)^1 uu^T (I - A)^{-1^T} \tag{5}$$

$$OR$$

$$Y = (I - \beta) = \epsilon \tag{6}$$

$$Y = \epsilon(1 - \beta)^{-1} \tag{7}$$

$$\sum = (y^T y) \tag{8}$$

$$= (1 - \beta)^{-T}(\epsilon^T \epsilon)(1 - \beta)^{-1} \tag{9}$$

The sample covariance is:

$$S = \frac{1}{n-1} Y^T Y \tag{10}$$

where n is the number of observations and the maximum likelihood objective function is:

$$F_{ML} = ln|\sum| - tr(S\sum^{-1}) - ln|S| \tag{11}$$

where I is the identity matrix. The first line of eqn (10) can be understood as a generative model of how system function results from the system's connectional structure: the measured time series y results by applying a function of the interregional connectivity matrix - that is, $(I - A)^{-1}$ to the Gaussian innovations u.

The PLS framework can be summarized into three matrix equations, two for the measurement model component and one for the path model component. For the measurement model component,

$$X = \Lambda_x \xi + \delta \tag{12}$$

$$Y = \Lambda_y \eta + \delta \tag{13}$$

where x is a $p \times 1$ vector of observed exogenous variables, and it is a linear function of a $j \times 1$ vector of exogenous latent variables ξ and a $p \times 1$ vector of measurement error δ. Λ_x is a $p \times j$ matrix of factor loadings relating x to ξ. Similarly, y is a $q \times 1$ vector of observed endogenous variables, η is a $k \times 1$ vector of endogenous latent variables, ϵ is a $q \times 1$ vector of measurement error for the endogenous variables, and Λ_y is a $q \times k$ matrix of factor loadings relating y to η. Associated with (12) and (13), respectively, are two variance-covariance matrices, $\theta\delta$ and $\theta\epsilon$. The matrix $\theta\delta$ is a $p \times p$ matrix ofvariances and covariances among measurement errors δ, and $\theta\epsilon$ is a $q \times q$ matrix of variances and covariances among measurement errors ϵ. For flexibility, PLS describes the path model component as relationships among latent variables,

$$\eta = B\eta + \Gamma\zeta + \zeta \tag{14}$$

where B is a $k \times k$ matrix of path coefficients describing the relationships among endogenous latent variables, Γ is a$k \times j$ matrix of path coefficients describing the linear effects of exogenous variables on endogenous variables, and ζ is a $k \times 1$ vector of errors of endogenous variables. Associated with (14) are two variance-covariance matrices: ϕ is a $j \times j$ variancecovariance matrix of latent exogenous variables, and ψ is a $k \times k$ matrix of covariances among errors of endogenous variables. With only these three equations, PLS is a flexible mathematical framework that can accommodate any specification of a SEM model. SEM has been typically implemented through covariance structure modeling where the variance-covariance matrix is the basic statistic for modeling. Model fitting is based on a fitting function that minimizes the difference between the model-implied variance-covariance matrix $\sum$ and the observed variance-covariance matrix S,

$$minf(\sum, S) \tag{15}$$

where S is estimated from observed data, $\sum$ is predicted from the causal and noncausal associations specified in the model, and $f(\sum, S)$ is a generic function of the difference between $\sum$ and S based on an estimation method that follows. As Shipley concisely stated, causation implies correlation; that is, if there is a causal relationship between two variables, there must exist a systematic relationship between them. Hence, by specifying a set of theoretical causal paths, one can reconstruct the model-implied variance-covariance matrix $\sum$ from total effects and unanalyzed associations. Hayduk outlined a step-by-step formulation under the PLS mathematical framework, specifying the following mathematical equation for $\sum$:

$$\sum = \begin{bmatrix} \Lambda_y A(\Gamma\phi'\Gamma + \psi)A''A_y'\Theta_\delta & \Lambda_y A\Gamma\phi A_x' \\ \Lambda_x\phi\Gamma' Ay' & \Lambda_x\phi A_x + \Theta_\delta \end{bmatrix} \tag{16}$$

where $A = (I - B)^{-1}$. Note that in (16) the derivation of $\sum$ does not involve the observed and latent exogenous and endogenous variables ($i.e., x, y, \xi,\ and\ \eta$). A common method in SEM for estimating parameters in $\sum$ is maximum likelihood (ML). In ML estimation, the algorithm iteratively searches for a set of parameter values that minimizes the deviations between elements of $S$and $\sum$. This minimization is accomplished by deriving a fitting function $f(\sum, S)$ (16) based on the logarithm of a likelihood ratio, where the ratio is the likelihood of a given fitted model to the likelihood of a perfectly fitting model. The maximum likelihood procedure requires the endogenous variables to follow a multivariate normal (MVN) distribution, and S to follow a Wishart distribution. Hayduk described the steps in the derivation and expressed the fitting function F_{ML} as

$$F_{ML} = \log|\sum| - tr(S\sum^{-1}) - \log|S| + tr(SS^{-1}) \tag{17}$$

where $tr()$ refers to the trace of a matrix and $\sum$ and S are defined as above. Proper application of (17) also requires that observations are independently and identically distributed and that matrices $\sum$ and S are positive definite. After minimizing (17) through an iterative process of parameter estimation, the final results are the estimated variancecovariance matrices and path coefficients for the specified model. The first is the overall model chi-square test based on a test statistic that is a function of the mentioned fitting function F_{ML} (17) as follows:

$$X_M^2 = (n-1)F_{ML} \tag{18}$$

where n is sample size and X_M^2 follows a chi-square distribution with degree of freedom df_M as defined above. Subsequent-ly, a P value is estimated and evaluated against a significance level. The overall model chi-square test is only applicable for an overidentified model, that is, when $df_M > 0$. A justidentified model ($df_M = 0$), for example, a path model representation of a multiple regression, does not have the required degrees of freedom for model testing.

The second fit statistic to consider is the Root Mean Square Error of Approximation (RMSEA), which is parsimony-adjusted index that accounts for model complexity. The index approximates a noncentral chi-square distribution with the estimated noncentrality parameter as

$$\widehat{\delta}_M = max(X_M^2 - df_M, 0) \tag{19}$$

where X_M^2 is computed from (18) and df_M is defined above. The magnitude of $\widehat{\delta}_M$ reflects the degree of misspecification of the fitted model. The RMSEA is then defined as

$$RMSEA = \sqrt{\frac{\widehat{\delta}_M}{(n-1)df_M}} \tag{20}$$

Lastly, the Joreskog-Sorbom Goodness of Fit Index (GFI) is a measure of relative amount of variances and covariances jointly accounted for by the model, and it is defined as

$$GFI = 1 - \frac{tr(\sum^{-1} S^{-1})^2}{tr(\sum^{-1} S)^2} \tag{21}$$

where I is identity matrix. GFI ranged from 0 to 1.0 with 1.0 indicating the best fit.

4. Research findings descriptive and demographic

Statistics As can be seen, the highest frequency in the bachelor's degree is related (about 47%). About 14% of the participants have a doctorate. Also, in relation to gender and work history, the highest frequency is related to male gender and less than 5 years of experience, respectively. 47% of the participants are under 30 years old. Finally, the participants under the supervision of the auditing organization had the highest rate of participation (71%) in this study.

Table 1: Frequent distribution of research participants

Criteria		Number	Percentage of frequency
Degree	Bachelor's	130	47
	Master's degree	107	39
	Doctorate	39	14
Total		276	100
Work experience	Fewer than 5 years	113	41
	Between 5 and 10 years	80	29
	Between 10 and 20 years	66	24
	More than 20 years	17	6
Total		276	100
Age	Fewer than 30 years	131	47
	Between 30 and 40 years	86	31
	More than 40 years	60	22
Total		276	100
Gender	Male	210	76
	Female	66	24
Total		276	100
Location of job	Organization	196	71
	Auditing firms	80	29
Total		276	100

The result of descriptive statistics of data collected from the questionnaire with a Likert scale of 5 (1 = very low to 5 = very high (for each of the research variables as described in Table 2). As it is known, the average questions of the auditor's inefficient behavior is less than 2, but the average questions of the audit quality is more than 3, which shows that the average quality of the auditor is about twice as much as the dysfunctional behaviors in the audit.

Table 2: Descriptive statistics of research data

Variable	Number	Questions	Average	Middle	Standard deviation	Factor load
Auditor's inefficient behavior	Q1	Do you accept the poor description of the client?	1.612	2	0.958	0.520
	Q2	Do you review client documents superficially?	1.627	2	0.96	0.496
	Q3	Do you make enough effort to review the full implementation of an accounting principle?	1.692	2	0.926	0.509
	Q4	Do you reduce the amount of work done in one stage of the audit to less than expected?	1.656	2	0.979	0.573
	Q5	Do you complete a stage of auditing without achieving the set goals?	1.862	2	0.914	0.601
	Q6	Do you change the selected sample because it takes time to review?	1.656	2	0.941	0.660
	Q7	Are you satisfied with the internal audit activity due to lack of audit budget?	1.707	2	0.95	0.570
audit quality	Q8	Audit quality The audit report should specify the audit method, objectives and scope of the audit?	3.877	4	0.94	0.450
	Q9	Should all stages of the audit work be reviewed by the chief auditor?	3.63	4	0.929	0.451
	Q10	Does the collection of audit information and evidence support the auditor's comments?	3.551	4	1.033	0.601
	Q11	Does the auditor use audit worksheets to analyze, verify, or correct information?	3.54	4	1.012	0.562
	Q12	Does the auditor have to follow the code of professional conduct?	3.696	4	1.029	0.509
	Q13	Does the audit report include the results of the auditor's review and conclusions?	3.764	4	0.928	0.574
	Q14	Does the auditor report issues that are encountered in the audit that can be resolved?	3.721	4	0.995	0.530
	Q15	Should the auditor be able to identify corrective action in the proceedings?	3.739	4	0.931	0.526
	Q16	Does the auditor provide an audit report to answer management questions and to explain the results of the audit?	3.699	4	0.936	0.435
	Q17	Should the audit report be accurate, complete, targeted, concise and timely?	3.721	4	0.958	0.539

To determine the validity and reliability of the questionnaire, convergent validity, Cronbach's alpha and combined reliability methods were used, respectively, based on which the validity and reliability were confirmed and the results are reported in Table 3. Given that the Cronbach's alpha value of the variables is higher than 0.7, there is acceptable reliability. Also, the composite reliability values of the structures are more realistic and accurate than their Cronbach's alpha. A value higher than 0.7 of the composite reliability coefficient in Table 3 indicates the appropriate internal stability for the measurement models. Table 3 shows that the mean of extractive variance of all variables in the present study is greater than 0.5, which indicates acceptable convergent validity.

Table 3: Results of Cronbach's alpha coefficient, combined reliability coefficient and mean extraction variance

Variable	Cronbach's alpha coefficients	Combined reliability coefficient	Mean extraction variance
Inefficient behavior	0.8673	0.8568	0.7326
Audit quality	0.8021	0.7549	0.6327

Factor loads are calculated by calculating the correlation value of the characteristics of a structure. If this value is equal to or greater than 0.4, it confirms that the variance between the structure and its parameters is greater than the variance of the measurement error of that structure and reliability. The important point is that if the researcher, after calculating the factor loads between the structure and its indices, encounters values less than 0.4, he must modify those indices or remove them from his research model. Figure 1 as well as Table 2 show the factor loadings of the variables in this study. The factor loads of these variables are greater than 0.4, which indicates that the variance between the structure and its parameters is greater than the variance of the measurement error of the structure and the reliability of the measurement model is acceptable.

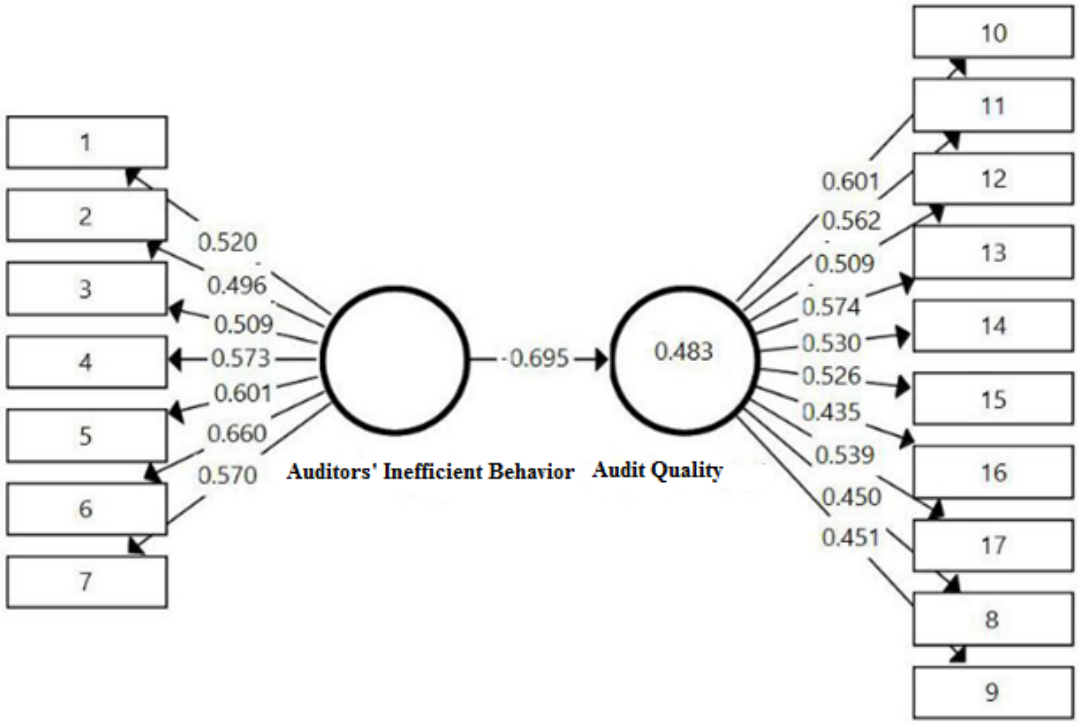

Figure 1: Factor load results and path coefficients in the research model

5. The results of Hypothesis

Figure 2 and Table 4 summarize the results of the research hypothesis on the negative impact of inefficient audit behavior on audit quality. Considering that the value of t-statistic obtained from the study hypothesis is more than 1.96 and its significance level is less than 5%, the research hypothesis is not rejected. Therefore, it is clear that there is a significant negative relationship between inefficient audit behavior and audit quality. According to CV-Red and CV-Com statistics, which represent the validity index of redundancy (redundancy) and the index of validity of subscription (cross validity), respectively, citing positive numbers in all paths, indicates the appropriate quality of the structural model for research paths. Is shown in Table 4. Also, the value of R2 of the research dependent variable in Table 4 shows that 48% of the changes in the audit quality dependent variable can be predicted by explanatory variables.

Figure 2: Model fitting results

6. Discussion and conclusion

When the auditor is under the pressure of complex work, he does not perform audit procedures properly to reduce his responsibilities and reduces the quality of the audit. Accordingly, the purpose of this study was to investigate the relationship between inefficient behavior of auditors and audit quality to semi-empirically show that behaviors such as superficial review of owner documents, poor handling of an accounting standard, unjustified acceptance of poor explanations provided by the owner and A general lack of proper implementation of auditing procedures, especially not using analytical methods, can reduce the quality of auditing and audit firms lose their market. The research instrument was a questionnaire with 17 questions based on the Likert scale with grades 1 to 5. To collect information related to the audit quality variable from the questionnaire introduced by Zarifar and Zarifar [15] and to collect information related to inefficient audit behavior from the

Table 4: Summary of research hypothesis test results

Hypothesis	Direction	Path coefficient	Amara t	Significance level	Hypothesis results
First	Auditor's dysfunctional behavior → Auditing Quality	0-.695	-22.648	0.000	Confirmation
	Cv-Red: 0.263		Cv-Com: 0.113		
audit quality (0.483)R^2					

behaviors identified by Earley and Kelly [8] was used. The validity and reliability of the questionnaire were confirmed according to the conditions of the target population. The interrogation period was 3 months, which was conducted in 1400. A sample of 380 auditors working in the auditing organization and private sector institutions members of the Iranian Society of Certified Public Accountants was selected and statistical analysis was performed on 276 questionnaires received. Structural equations using software (PLS) were used to test the research hypotheses. The results showed that inefficient behavior of auditors reduces the quality of auditing. This result is based on the findings of the Arfah [1], Akbari et al. [3] and Mousavi Shiri and Colleagues [13] is consistent. In today's highly competitive world, reducing costs and increasing productivity has become very important in all businesses. Competition in the auditing profession in Iran, like in other developed countries, has intensified significantly. As a result, auditors should strive to increase their performance and audit quality. Competition in the auditing profession in Iran, like in other developed countries, has intensified significantly. As a result, auditors should strive to increase their performance and audit quality. One of the most important ways that can improve the quality of auditing is to control the inefficient behaviors of auditors and to use more analytical methods against superficial methods that lead to increased inefficient behaviors. Because, these methods can be done quickly, with little time and low cost. However, despite the emphasis of auditing standards on reducing dysfunctional behaviors and superficial review of documents and the emphasis on the use of analytical methods in the audit process, some auditors continue to engage in dysfunctional behaviors such as traditional methods such as auditing and risk-based auditing. They do not care. That is, the auditor should identify and evaluate the types of risks in the various stages of the audit that the presence of these risks in the internal or external environment of the audit process, play an important role in deciding to use appropriate audit techniques to achieve a specific goal.

The auditor's goal is to increase the confidence of users in financial statements, which in this way reduce inefficient behaviors and use analytical methods as an audit tool by providing sufficient evidence to help him in concluding and making a definite statement. Analytical methods provide the auditor with evidence from previous years' comparative information, industry-specific information, and expected results of the entity under review, and help the auditor determine the extent of the audit procedures, the extent to which the client's information is trusted, and the overall conclusion

about the financial statements. Performance is audited. Based on the results of the study, it was found that due to the auditor's non-adherence to the code of ethical behavior and their involvement with inefficient behaviors in the audit, the advantages identified in the auditing standards are limited and neutral and the quality of the auditor's work is weakened.

The purpose of auditing is dynamic and changing, and new goals can no longer be effectively achieved with traditional tools. One of the goals of the auditing profession is to achieve the highest level of auditor performance, which can improve the position of the auditing firm against competitors while meeting the needs and expectations of the community. Assessing audit risks, improving performance during the audit by replacing appropriate methods with time-consuming methods, focusing on identifying major discrepancies in the information reported by the client, and reducing undue effort are some of the benefits that audit firms can reap after the analyst uses analytical methods. Acquired superficial and dysfunctional behaviors.

Therefore, after identifying the negative impact of auditors 'dysfunctional behaviors on audit quality, the most important practical proposal of this study is auditors' use of accurate analytical methods to help the audit profession market in developing sustainable competition with continuous improvement of auditor service quality and assistance to organizations. Responsible for the preliminary assessment of the level of application of analytical methods by auditors as a result of inefficient behavior and, if necessary, the development of specific standards. Relevant organizations in the business affairs of stock market companies such as the auditing organization as the custodian of financial reporting and auditing standards are advised to apply the results of the present study by implementing strict implementation methods and appropriate guidelines to improve audit quality in the inefficient audit behavior in Iran.

It is also hoped that the research results, by providing documented information on the Iranian capital market, will provide a national theoretical framework for the auditing profession and provide investors and creditors with complete and comprehensive information on the quality of auditing in terms of behavior. Inefficiently present, which can lead to optimal investment decisions. Auditing firms are encouraged to evaluate and improve the performance of their employees by understanding the role of efficient behavior in performing the auditor's responsibilities.

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