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## THE EFFECT OF AUDITOR'S STRESS ON AUDIT QUALITY

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### ABSTRACT

*Research Present with target check the effect Stress Something auditors on quality auditing shape taken is. This research from in terms of floor the category on according to target, research practical been and from opinion floor the category on the basis Method, research descriptive considered you can to be and from between Research by descriptive from kind of Correlation is, to test hypothesis by research from information financial company by accepted have been at Exchange bonds Securities Tehran at Space time year by 2013 until the 2017 use have been is and Sample final formed from 132 Company been that so from actions limitations by Case Opinion at this research selection have been they are . So from size making variables research, from Parsing and analysis regression linear how many variables to test hypothesis by research was used. Test use from the bottom wares Eviews the face accepted is. The results of by statistical sign gave that Stress something auditors on quality auditing the effect you can also; the effect Stress Something auditors on quality auditing at auditing the first more is.*

**Keywords:** Auditor, Auditor's Stress, Audit Quality.

### INTRODUCTION

Evening we take evening stress called they are and disorder by anxiety from disturbances common at the population are public this disorder the complications a lot have, mostly chronic you can to be and ratio to treatment resistant are. Stress, emotion general is and until the when incapable the do not be normal to opinion you can arrives. Stress, alert is that man take listen to the bell you can slowly that's mean to man warning you can to give that danger on the way is and cause you can to be that man can to confront with the danger, actions to action brought up. Anxiety at the limit manufacturer we take lends money that to do affairs yourself to time and appropriate effort done and so arrange life yourself take more fertile and durable more we make stress occupation very common is and to some inclusive is that people take at all jobs and rating the and levels social and economic under the effect put you can to give and because the amount of a lot from life we at work you are you can win stress job you can at the other points life to same ratio stress creation slowly at current work, auditors the spectrum wide from anxiety the take experience you can they do and sometimes this anxiety the from so severity have that life every day and work they are take difficult you can formation (Gharg, 2017). From by the other quality auditing one from subjects important at area auditing and market fund is (Sarikhani et al., 2016) occurrence the crisis by financial lately, role vital and important reporting financial a valid and high quality take bold have you is. Plus on this, the crisis by lately necessity attention

to a role that quality auditing at upgrade reporting financial has it take more from behind show up have you is. Access to quality above the reporting financial, depends to right and correctness action any one from ring by the chain supply reporting financial has it and auditing independent to title one from ring by this chain, role major oh you at keep up and reinforcement quality reporting financial play you can slowly (Sezneri et al., 2013) quality auditing and factors effective on it's from long ago you notice and interest fund the beneficiaries managers analysts financial, researchers and credits been is . Auditing with quality top, from the way improvement ability bearing and increase credit process reporting financial, to usefulness this process and performance market financial help you can slowly. Information financial can be bearing and a valid to turn self causing the trust use the visitors to information you can to be. Given the above information, the purpose of this research is to answer the question of whether the auditor's stress affects the quality of the audit?

## BACKGROUND

Ghajar et al (2017) study the effect of work stress auditors on audit quality in companies listed on tehran stock exchange began. The results of statistical tests showed that auditors 'stress in work affects audit quality; also, the effect of auditors' work stress on audit quality is mainly observed in the interaction of initial audits with a new client.

Ansari (2017) studied in his study relation among stress something auditor's quality auditing with in consideration catch auditing first in accepted companies are listed on tehran stock exchange. The results of the research showed that there is a negative and significant relationship between auditors' work stress and audit quality of companies active in tehran stock exchange. Also, the results of the study showed that the severity of the negative relationship between auditors' work stress and audit quality increases in interaction with the initial survey.

Shapouri Arani (2017) studied the effect of stress in his study by job auditors on quality audit payments. The results, which show independent work stress auditors on the dependent variable accruals company stock as an indicator of the quality feel of the review is negative and significant, indicating that the increase in work stress auditors led to a decline in the quality of their work and thus reduce audit quality it will be recommended to financial and audit managers of sample companies from the tehran stock exchange to pursue policies to reduce the stress of auditors in order to increase the quality of their audit trail. . In other words, to increase audit quality and reliable three of the holders of the company's financial statements for the sample, and stress-free working conditions for the auditors to be inactive. On the other hand, the auditor's quick changes can reduce the quality of the audit and this action is not recommended. Also, an increase in the length of the auditor's time will increase the cost of the agency and is not recommended, so the management of the audit period is recommended.

Yan et al (2016) in his review of audit work to study how stress affects the quality of their audits? Based on empirical evidence china's stock market. The results showed that 1) there was no learning loss in audit quality due to the auditor's stress; 2) there was a negative relationship between work stress and audit quality in the initial audit of new clients; and 3) the concept of work stress on personality and personality characteristics the auditors depend. Auditors of international audit firms and those involved in the role of industry experts reported more stress. Auditors have more severe reactions when dealing with state-owned companies. Our suggestion



is that audit firms should place more emphasis on the stress of auditors and clearly justify the allocation of their audit resources to ensure audit quality.

Walee et al. (2015) in his study, he examined the impact of auditor relationships on audit quality. Sample case check they are 266 company was. Results research evidence experimental to assessment quality auditing with the period enterprise auditing presentation made and sign gave that one relationship negative among the length the period enterprise and quality auditing existence has it.

Diaz et al (2014) impact on their study the period enterprise auditor take on quality auditing with use from 254 companies check they made. On basis found by research among quality auditing and the period y enterprise auditor relation meaningful existence has it and increase the length the period enterprise, quality auditing take decrease you can to give.

## Operational definition

### *Independent variable*

#### *Auditor's stress*

In this study, the stress variable was evaluated using a questionnaire containing three parts that evaluated the three factors producing stress. This way, using the four questions taken from the research results Rizzo et al (1970) Assessment of role ambiguity and using the 4 questions drawn from the study was to assess the role of conflict and ultimately with the use of 4 questions derived from the same questionnaire was used to estimate job satisfaction. Finally, the acquired score of each observation of the three factors was considered as the stress score of the observed observation.

A pre-application questionnaire should be approved for validity and reliability. The questionnaire was used to assess the validity of the formal factor, and to demonstrate its reliability, Cronbach's alpha coefficient was used, with the results as follows:

**Table 1. Cronbach's alpha coefficient of research variables**

Variables	Role ambiguity	Role conflict	Job Satisfaction
Cronbach's alpha coefficients	.7776	.712	.723

Given that Cronbach's alpha is all variables greater than 0.70, variables have internal correlation to measure the desired concepts and therefore the questionnaire has the necessary reliability.

### *The dependent variable*

At this research quality dependent variable audit is that to determination it's from three indicator auditor size the period enterprise auditor and expertise auditor at industry in the form of variables virtual use gets. Research many from this definition direction measurement quality auditing use have been.

#### *Size auditor:*

At this research auditors (institute by auditing) to two group division the category have been they are. To this purpose organization auditing to the reason existence staff abundant and old more at named auditor the big others institutions auditing at named auditor little (institutions auditing little) put you can get it (sensitive the only one and azinfar 2010) in this research also, to company hi that by organization auditing have number one and to others institutions number zero at opinion taken have been is.



***The period Enterprise auditor:***

At date 8 august 2007, organization exchange and bonds securities tehran at implementation of twenty and the fourth approved the council excellent it's organization, at align protection from rights and interests fund the beneficiaries organizing and development market bonds securities and opinion to necessity supervision great on affairs market fund, instructions institutions auditing trusted organization exchange and bonds securities take approve made. At this instructions, rotation regular institutions and a partner auditing at the period time four year necessary became. Approve instructions mentioned to kidney company by accepted have been at exchange bonds securities tehran the face took. With attention to this instructions and research Prayer and colleagues (2010) direction computing the period enterprise auditor, at model regression to company hi that over four year, auditor yourself take change did not give they are number one and to others companies, number zero in terms of you can to make .

***Expertise auditor At Industry:***

At this research from share market as indicator to expertise auditor at industry interest taken you can to be because priority industry take ratio to others auditors sign gives. Any what share market auditor more be expertise industry and experience auditor ratio to others competitors more is. To have share dominant market to this meaning that auditor to in a way success smoothie yourself take from others competitors from in terms of quality auditing different done is. Share market auditors from the way formula under size making you can be:

$$\text{stock market} = \frac{\text{Industry specific in the audit of any institution owning all total assets}}{\text{This industry owns all total assets}}$$

If the auditor specializes, the number is one and otherwise it is given zero.

***Hypothesis***

The auditor's stress on audit quality has a significant effect.

**FINDINGS**

In the table (2) Indicator Central and dispersion are shown. The average is the most widely used central index Is. Simple the most significant dispersion index is the range of changes that difference is between the largest and the smallest amount of data. The most widely used dispersion index, standard deviation that is, it gets rid of variance Is.

**Table 2: Descriptive statistics of the research variables**

Research variables	Number	average	Middle	The minimum	Maximum	Standard deviation
Role ambiguity	132	0/010	0/0 ۳۲	2.46-	2.56	۰/۹۹۲
Role conflict	132	0 / 038-	۰ / ۱۰۹-	3.31-	2.222	۰/۹۷۱
Job Satisfaction	132	0/0005	0/0۴۴	2.55-	4.41	1.04
audit quality	132	0/469	۰/۴۳0	0/0۱۰	8.00	۰/۴۷

Same As shown in the table (2), You can see Be a statistic Descriptive measures include average, median, minima, maximum and standard deviation Is. Given the above and with a look at the table (2), you can It can be estimated that the mean of the variables is average There is not much space left.

***Normal test of error sentences***

One of the proposed assumptions is to estimate regression method OLS Normal distribution of estimated values of the remaining model. The non-normal distribution of the remaining values, influences the performance of the estimated coefficients is not only related to the reliability of the model and is estimated to affect outcomes. In order to test the normalization of error sentences from the statistics Jarque-bera is used to test the following hypothesis.

H<sub>0</sub> = Normal

H<sub>1</sub> = Annormal

Given the probability of the statistics Jarque-bera (0.65) the zero hypothesis suggests normalization of the regression model waste Be.

**Table 3: The results of the hypothesis model study First**

Coefficient of determination	Adjusted coefficient of determination	The statistics F	Meaningful The statistics F	The statistics Camera - Watson
47/0	0/36	4/266	000/0	1/87

In a multiple regression equation, the coefficient of determination ( $R^2$ ) is a measure of the strength of the relationship between the dependent variable and independent variables explains. The value of this parameter will determine what percentage of variability explained by the independent variables. In this model, the determination coefficient is 0.47. That is, 47% of variations of dependent variable can be explained by independent variables. The results of correlation error terms using the Durbin - Watson, according to the statistics obtained from the 1/5 and 2/5 is indicative of the absence of autocorrelation between errors of the model. In this section, using the statistics t and a significant amount of each of the variables to study and test the hypothesis will be discussed.

#### *Hypothesis test*

**Table 4: Results of the study of the partial coefficients of the hypothesis model**

Variables	Coefficients	Standard error	The statistics t	Meaningful
Constant variable		0/2625	2/894	0/0040
Auditor's stress	0/0094	0/0306	2 / 3088-	0/0076
audit quality	2/28	2/64	0/8633	0/3885

For the first hypothesis, the hypothesis By H<sub>0</sub> And H<sub>1</sub> to the following will be:

H<sub>0</sub>: The auditor's stress on audit quality has no significant effect. (Violation of claim)

H<sub>1</sub>: The auditor's stress on audit quality has a significant effect. (Claim)

As shown in Table (4) observed the coefficient and significance of the statistic t the auditor stress calculated for variables 0 /0306 0/00 94 which means that the stress of the auditor on audit quality Meaning effect There is significant. Therefore, the hypothesis, at 95%, will be accepted.

## CONCLUSION

Justifies the need for economic information, information systems, as well as productive information processes, and, moreover, the need for audit as part of this reporting and reporting process is further enhanced. The profits of various sectors of the community from auditing services will be further enhanced by the full efforts of all actors in the field of finance, the role of auditing in society, and the provision of services provided by them will be of high quality. Therefore, the results show that increasing the stress of auditors leads to a reduction in the



quality of their work and, as a result, reduce the quality of the company's audit, it is recommended to directors and auditors of the sample companies from the Tehran Stock Exchange to increase the quality of the audit of evil Coats will take the policies of reducing the stress of auditors. In other words, to increase audit quality and reliable three of the holders of the Company's financial statements for the sample, and stress-free working conditions for the auditors to be inactive. On the other hand, the auditor's quick changes can reduce the quality of the audit and this action is not recommended.

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