

Investigating the Relationship between Personality Dimensions and Gender with Reduced Audit Quality Behaviors

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Abstract

Introduction: The subject matter of audit quality developed by American Institute of Certified Public Accountant (AICPA) in 1978 and fundamental incentives of relevant researches have significantly been taken into account since Cohen commission report. The purpose of this study is investigating the relationship between five dimensions of personality with reduced audit quality behaviors and role of gender in tendency toward the above-mentioned behaviors.

Method: This research is applied in terms of purpose and is descriptive-correlation regarding the data collection. Statistical population included auditors working in all ranges of auditing of audit institutes which are members of the Iranian Association of Certified Public Accountants (IACPA) and 384 people were selected out of them as a sample. Correlational coefficient and independent two-sample t-test were administered to analyze data.

Results: According to the results, there is a significant relationship between reduced audit quality behaviors and five dimensions of personality (neuroticism, extroversion, openness, agreeableness, and conscientiousness). In other words, individual personality impacts on the tendency toward these behaviors. Moreover, among the considered behaviors, reducing the amount of work done by an auditor less than what is reasonable for them and less time reporting are not distributed equally between male and female auditors and female auditors enjoy more willingness than the male ones.

Conclusion: Personality is considered as an important factor in organizational and individual performance and if it is given attention individual's performance and occupational health will be enhanced. Thus, individual characteristics are vital in enhancing organizational goals regarding both personality and gender.

Keywords: Gender, Less Time Reporting, Personality, Reduced Audit Quality Behaviors.

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