



Financial managers and Auditor Independence

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Abstract

The present study examines the approach of financial managers to the key concept of auditor independence. In order to examine the financial managers' view of this qualitative concept, considering the seven indicators related to auditor independence, the influence of two main factors (work experience and level of education) on the auditor's independence has been used. The required information was collected through questionnaires distributed among financial managers of Iranian companies in 1395. The sample size was determined using the Cochran formula of 239 people. Sampling was done by simple random sampling. This research is in the research group. In order to determine the variables of the subset, the exploratory factor analysis technique has been used and data analysis has been done using independent t-test, analysis of variance and Friedman nonparametric test. In general, the results indicate that the audited society does not have the same idea of the most important characteristic of independent auditing, ie, independence, and the views of financial managers with different backgrounds and education about the factors influencing the independence of the auditor are different.

Keyword: Auditor's Independence, Degree of Education, Financial Managers and Work Experience.

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