



Designing Pattern of Factors Affecting on the Behaviors Reducing Audit Quality in the Iran

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Abstract

The issue of audit quality has long been acknowledged since the Cohen commission report issued by the American Institute of Certified Public Accountant (AICPA) in 1978 and motivates a substantive body of audit quality related research. This paper deals with explanation of the behaviors reducing audit quality and identifies factors that influence these behaviors and offers a model for the current status of the audit profession. For providing a model, in the first step, review of theoretical literature and research background is used to identify the components of research and in the second step, 5 scholars and 21 Certificated Public Accountants were questioned. Content Validity Ratio (CVR) have been used for extracting the average amount of the (organizational and individual) factors affecting on above behaviors. The results show that both individual and organizational factors in various dimensions relatively in occurrence the behaviors (professional and in professional) reducing audit quality role play.

Keyword: Audit quality, the behaviors reducing audit quality, Organizational factors, Individual factors.

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