The Survey of The Effect of Organizational Ethical Culture on Audit Quality Reduction Behaviors

Abdolhamid Hooshmand*, Mohammadreza Khajehahimi**, Gholam Abbas Paidar***, Elaheh Barzegar****

*PhD Assistant Prof., Department of accounting, management and economic college, Shiraz Branch, Islamic Azad University, Shiraz, Iran.

** Department of Accounting, management and economic college, Shiraz Branch, Islamic Azad University, Shiraz, Iran.

*** Department of Accounting, College of Management and Economics, Shiraz Branch, Islamic Azad University, Shiraz, Iran.

**** PhD Assistant Prof., Department of accounting, management and economic college, Shiraz Branch, Islamic Azad University, Shiraz, Iran.

Abstract

The purpose of this research is investigating the effect of organizational ethical culture on Audit quality reduction behaviors. Four hypotheses were given to examine the auditors’ behavior. The standard questionnaire was used to study the hypotheses. The statistical population includes in-charge auditors. The results of the research show that the auditors’ perception of the organizational’s ethical culture has no effect on their behavior. This research showed that perception of auditors of organizational ethical culture understanding of personal and occupational characteristics and reduced form of ethical culture has no effect on the quality of auditing by audit quality reduction behaviors.

Keywords: Organizational Ethical Culture, Weak evidence to evaluate client, Accepting weak client explanation, Reduce work in Auditing, Failure to research an accounting standard.

References


