## The Study of Effective Factors on Gender Preferences of Auditor Employment in Audit Institutions

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In this study the effective factors on gender preferences of auditor employment in audit institutions is examined for the purpose of the study on four hypotheses is presented. So the study, test the relationship between variables. The data were collected by the provision of questionnaires between the managers in audit institutions. The statistical analysis of the study is done by t-test in SPSS software. Therefore, the findings of the study is based on the managers perspectives, which indicated that differences is on the expectation benefits, compensation, restrictions on the relations in accordance with religious teaching and geographical distribution of auditoria activities on audit employment of female beside to male is preferred. The findings of this study are similar to findings on the human behavior domain which is related to the effect of gender on risk level evaluation.

Keywords : audit firms, preferences, gender, employment, professional judgment, fees

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