

Factors affecting the performance of auditors emotional stresses

Shoja javadzadeh*,

Abstract Factors affecting the performance of auditors emotional stresses **Abstract** In this research the effect of special pressure (psychological) of audit institute and customer institution on auditor and understanding this pressure by auditor and its effect on the quality of decision making, professional adjudication and change of results and low experienced staff ion and low reporting of audit time (time budget) are investigated. Statistical society of this research contains 2340 individuals out of audit institutes and organization staff. 320 individuals out of the auditors were ed as research statistical sample by the use of cochran sampling formula which finally 323 correct questionnaires were collected for data analysis. In this research, Marcela and Espinosa standard questionnaire (2015) was used to measure the variables. Stability of the questionnaire was calculated 75% through Cronbach's alpha test with the help of SPSS software. This amount shows that the research questionnaire has suitable credit. Regression method and SPSS 16 software were used to hypotheses evaluation and statistical analysis. The result of this research showed that all hypotheses were approved and psychological pressure has a meaningful relation with auditor understanding of this pressure, auditor decision making according to the conflict of cost and quality, audit result changing, auditor comment, Low experienced staff ion in audit, audit time budget reduction, auditor's professional adjudication and auditor's decision making quality. There is a meaningful relation between understanding this pressure by auditor and the scale of the company and between experience level and understanding this pressure by auditor. At the end, some suggestions were presented according to the research findings. **Key words:** psychological pressure, audit understanding, audit experience, time budget reduction, audit decision making quality, auditor professional adjudication and scale of company

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