

The Impact of personality traits on auditing quality auditors employed in Guilan Province

Seyedeh Maryam Mousavi*,

There are several factors affecting the quality of audit that has been studied by various researchers, but one of the factors influencing the quality of audit, which is less studied by the researchers, is personality traits. In this regard, the purpose of this study is to investigate the effect of personality traits on audit quality of auditors working in Guilan province. The research method is applied in terms of purpose and in terms of how information is collected, a descriptive correlation type. The statistical population of the research is the auditors working in Guilan province, which were based in two organizations of the Audit Organization and the Supreme Audit Court of Guilan. The data gathering tool was the questionnaire. In order to assess the personality variables, Big Five factors (NEO-FFI) and Spector's locus of Control Questionnaire (1988) were used. to assess the quality of the audit, The Otley and Pierce questionnaires were used. Considering the limited number of statistical population, a total of 84 questionnaires were distributed among all the population of the study population, which included 79 questionnaires. Data were analyzed using SPSS 20 software and Smart pls2 software. Findings of the research indicate that the 7 factors of personality, the external locus of control have the greatest impact on the quality of the audit, which has a negative effect. After the external external locus of control, the variables of the internal locus of control, consciousness and neuroticism, respectively, affect the quality of audit. Extroversion, agreeableness and openness variables do not affect the audit quality of auditors working in Guilan province.

Keywords : Personality Factors, External locus of Control, Internal locus of Control, Audit Quality

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