



Investigating the impact of auditors' work stress on audit report quality in companies acquired in Tehran stock exchange

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ABSTRACT

Considering the model of job demand control, we empirically evaluated the impact of auditors' work stress on audit quality using the Tehran stock exchange specimen from 2011 to 2016. The study of the effect of job stress with regard to quality of audit is the most important dimension of job burnout on job performance of auditors. Organizations will have an effective function where employees will work beyond the formal and technical aspects of their job. Individual job performance is important because of the impact on auditing. The delay in submitting the audit report directly affects the performance and performance of the audit. Consequently, waiving or compromise with poor performance may reduce the quality of the audit and thus cause the audit firms to be subject to legal liability and credit loss. The results showed that: 1. In general, there is a sharp drop in the quality of auditing due to the stress of auditors who are under control, and as a result, auditor stress affects the quality of company audit work. 2. There is a significant relationship between work stress and the initial audit of new customers due to lack of conceptual understanding of the customer from industrial information. Nevertheless, with lessons learned, negative feedback is reduced. In general, the effect of auditor's stress on the quality of audit for new customers is greater than that of other clients.

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INTRODUCTION

Stress is derived from the Latin word straightener, which means hugging, squeezing and squeezing. Today's medical science has different equations and assumptions about it, the urgency and coercion of stimuli, the excitement about the psychological responses that are created, the urgency and coercion of the physiological changes caused by these perceptions. The increasing growth and complexity of the society justifies the need for relevant economic information, information systems and information-generation processes, and among other things, auditing is part of the reporting and reporting process.

The transfer of various sectors of the community from audit services will be maximized, with the full efforts of all financial sectors, the role of auditing in the community is clearly identified and the services provided to them are of prime importance. The importance of the issue is that organizations will have an effective function when employees are working beyond the technical and formal aspects of their jobs.

Individual job performance is very important because of the impact on the quality of the audit, and the delay in submitting the audit report directly affects the performance and performance of the audit. Consequently, waiving or compromise with poor performance may reduce the quality of the audit, and thus result in statutory auditing and losing credibility.

Doyle (2003) considered work stress in this knowledge-based economy as a job fever. Low can be considered the first person to describe stress and stress in 1956 as a new concept. He sees psychological pressure as an answer that the body shows against the demands it enters. This answer, in terms of some perspectives, is a non-specific answer. Whatever the stressors (external or internal), and the person who is exposed to psychological pressure is the one who is the human body that responds.

The National Institute for Occupational Safety and Health has created job stress as a result of many workplace problems, persistent out-of-control changes, ongoing displacement, overtime, and disordered working hours. Also describe occupational stress as a change in physical or mental

status, which may have a positive or negative effect on employees' job performance, in which stress was created due to stressful events in the workplace. The usual source of stress that employees in the workplace or organization faces are job stressors.

Our aim in this study is to examine, the level of stress and the quality of the audit, whether the existence and continuity of occupational stress among auditors may lead to burnout among them. In addition, if there is an increase in the stress among the members of the profession, does the auditor's job performance enter into a disadvantage? Finally, the issue is that job burnout as a mediating variable among stressors and job performance can be a factor.

Research hypotheses

First hypothesis: An auditor's anxiety affects the quality of audit work.

Second hypothesis: The effect of the auditor's anxiety on the quality of audit for new customers is greater than that of other clients. Conceptual and operational definitions are conceptual definitions and types of auditing. The most important divisions of audit types are: Types of audit in terms of corporate citizenship

Independent audit: This type of audit is carried out by individuals who are independent of the company, whose employees are not subject to review and their selection is not the responsibility of the entity.

Internal audit: This type of audit is usually seen in large institutions. Internal auditors are at the heart of the audited institutions and are in the organizational chart of the institution where they have their own limits. The main purpose of the internal audit is to assess how the functions are delegated to the various units of the institution. Internal audit staffers are usually under the supervision of another CEO or senior official.

Types of auditing in terms of the reason for referrals

Mandatory audit: such as auditing public corporations in accordance with the regulations of the Tehran Stock Exchange.

Optional audit: In this case, the audit is an optional control and can not be requested by the shareholders.

Types of auditing in terms of type of proceedings

Audit of financial statements: is a specialized opinion on the desirability of financial statements within the framework of accepted accounting principles. This type of audit is carried out by the audit firms. The review of financial statements includes balance sheets, profit and loss accounts, profit or loss, accumulated cash flows and accompanying notes.

Compliance audit: Compliance Audit is the collection and evaluation of evidence in order to obtain findings on compliance with the law and guidelines and report in this regard. It should be noted that the benchmark in auditing is preset. This criterion can be in the form of rules of law and so on. Hence, auditing does not have any role in determining reasonable recognition with the suitability of the benchmark.

Special audit: A specific type of audit that examines a specific and predetermined topic and may be made at the request of the equity holders of the audited entity or otherwise.

- Among the things that are done in this type of audit are: A) The discovery of fraud or abuse of employees or management in the company; B) Matching Financial Statements with Contracts.

Operational auditing: A systematic and systematic process that evaluates the efficiency, effectiveness, and cost-effectiveness of an organization, the framework for management controls, and reports on the evaluation results, along with the provision of recommendations and corrective recommendations to eligible individuals, and ultimately leads to Optimal use of enterprise resources and its productivity. Generally, auditors do not comment on all company operations in the operational audit, but they express their findings and conclusions about the functions, processes and internal control methods that can be made more effective.

System-based auditing: The main feature of this practice is to rely on the internal control system as the basis for ensuring the reliability of the information reflected in the accounts. In this way, internal controls, as a new source of audit evidence, will play a key role along with detailed testing. In this regard, if the internal controls of the client are evaluated, the auditor will be able to rely on the controls to obtain some assurance as to the accuracy of the accounting records.

Risk-based auditing: In this method, using the statistical methods, the amount of evidence required for the submission of comments is determined and, based on the level of assurance and the forecast of time and cost, a general audit strategy is established. The use of this method has the benefits of reducing the cost and time of audit operations.

Operational definitions:

Anxiety of the auditor: In Oxford, stress is referred to as stress. According to this definition, psychological stress is something that is imposed on the person from the outside and causes physical and psychological distress. When issues affect an organization beyond the power of coping and adaptation of the organism of its individuals, then the person will suffer from stress and tension. But what's important is that job stress is different from anxiety due to its organization (Ansari et al., 2010, Choo 1986; Huang and Bai, 2014; Khatouni et al., 2010).

New audit client: A company that is audited for the first time by the auditor.

Job stress: Occupational stress can be seen as the aggravation of stressors and occupational-related situations that most people agree on in their stress. In other words, job stress is a stroke that a certain person has undergone for a certain job.

Audit quality: The most common definitions of quality of audit are:

-The probability of major mistakes in the financial statements that the auditor can disclose and report.- The auditor may not issue contingency reports for financial statements for the purposes of the financial statements.

-A measure for the auditor's ability to reduce errors and bias distortions and improve the quality of accounting data.

-The accuracy of the information de available to them.

Table 1. Internal research (literature review)

| Row | History | The name of the researcher | Summary of research |
|-----|---------|--|---|
| 1 | 2004 | Mojtahed Zadeh and Aghaei | Two researchers investigated the factors influencing the quality of independent auditing from the standpoint of independent auditors and users. The research community consisted of a group of users of audit services including managers, investment companies and managers of the Bank's Credit Division and an independent auditors group. The results showed that in most cases there is no significant difference between views. |
| 2 | 2007 | Zahedi | In his research, he investigated the relationship between the ability to rely on accruals and profit stability, and it has been concluded that the stability of the cash component of profit has a significant difference with the stability of the covenant element and its components, and when the stability of the profit is reduced, the accruals element of profit is Unusual large or small. The higher the profit element is, the more profitable it is. |
| 3 | 2010 | Makoyi and Khorshidi Far | The researchers studied the role of occupational stress on the relationship between the control center and the work outcomes of Iranian auditors. The results of the research indicate that the control center of most accountants is of an internal type and their job stress level is moderate and their level of performance and satisfaction is high. Also, role ambiguity and role play have a role on accountants' job performance of intermediate roles. |
| 4 | 2013 | Alavi Arjmand et al. | In an article entitled "Investigating the Effect of Stress Management on Job Stress and Job Conflict", the effect of stress management on work stress and work-life conflict between nurses in two groups of 64 nurses in Lavassani Hospital of Tehran has been investigated. Data collection tools, demographic information questionnaire, work life conflict and occupational stress were done by both groups, and conducted a stress management training course for one of the groups, and completed the questionnaire again in both groups. The results of this study indicate that intervention through stress management skills has reduced job stress and conflict of life among nurses. |
| 5 | 2015 | Marvian Hosseini and Lariye Dashte Bayaz | In a research entitled "The Study of the role of job burnout in the relationship between stress and job performance of auditors," the researchers concluded that there was a meaningful relationship between job stress, job burnout and job performance. In other words, the results indicate a positive and significant correlation between job stress and job burnout and confirm the negative and significant relation between job burnout and job performance of auditors. Also, the negative relationship between job stress and job performance was confirmed by the mediator of job burnout. |

| | | | |
|---|---|---------------------------|---|
| 6 | 2016 | Khalifeh Soltani & Barani | In a study entitled "Investigating the causes and consequences of stress on the role of the auditor," the researchers examined the effect of supervisor support and peer support in the audit profession on the role controversy and the role ambiguity that plays a role in stress components, and subsequently the effect of the contradiction of the cluster and the ambiguity of the role Increased willingness to quit and reduced job satisfaction of auditors. Statistical analyzes showed that there are significant relationships between the model variables in the research with the exception of the relationship between the role conflict and the desire to quit the service. |
| 7 | Fletcher and Jones (1993); Khanifar (2008); Tabatabaei et al. (2014), | | In these researches on occupational stress at work, they explains that one of the most common stressors in people's lives is the stress that comes from the workplace and the working conditions of a person that can cause illness Mental illness in the staff or speeding up the disease. While defining the concept of stress and explaining occupational stress, they explore stressors and further describes stress theory models and finally presents solutions to stress in the workplace. |

Table 2. External research (literature review)

| Row | Date | The name of the researcher | Summary of research |
|-----|------|----------------------------|--|
| 1 | 2016 | Goodwin and Wu | In part of the research, the two researchers examined the impact of role conflict and ambiguity on the willingness to quit auditors. Based on the results, the contradiction has a positive effect on the willingness to leave the auditor's service, although the effect of the ambiguity of the role on the desire to leave their service is not meaningful. |
| 2 | 2016 | Yan and Xie | How does the researchers influence the audit of "audit stress"? By examining stock market companies in China, they concluded that auditor's stress had a negative impact on the quality of the audit report. According to them, the perception of the auditor's stress depends on the personality characteristics of the auditor. They emphasize the importance of audit firms to stress their auditors, suggesting that these institutions allocate more resources to counter stress and increase audit quality. |
| 3 | 2015 | Belias et al. | In his study, the relationship between role conflict, independence, and job satisfaction among bank employees has been investigated. Findings show that conflict has a negative role with job satisfaction, and in this respect, independence has a moderating role. |
| 4 | 2010 | Makoyi and Khorshidi Far | The researchers, in an article entitled Occupational Stress Assessment in the Workers' Society, collected data through stress questionnaires, set up by the researchers of the study. The purpose of this paper is to test the comparison of the structure of the mental risk factor through the analysis of the initial confirmatory factor using mixed data sets derived from the community of 2026 employees from the 15 Italian companies. The research method of this study was to test the demographic variables, occupational stress, labor dispute, mental health, and other constructs. The results of this study indicated a satisfactory reliability of the psychological risk scale and, in addition, accurately quantified the occupational stress from the point of view of the leader and subordinate. |
| 5 | 2014 | Zarei et al. | Does stress management workforce lead to productivity? This is the title of an article by Zarei et al. In 2014 to determine the relationship between stress management and the production of labor force in the Amol Science and Technology Park in Mazandaran province. In this research, researchers used Morgan population sampling method and used supplementary information questionnaires, stress management, and labor force generation among senior managers, middle managers and supervisors. The results of the research show that there is a direct and direct relationship between stress management and labor productivity, but there is no difference between male and female managers regarding the level of labor productivity and stress management in science and technology park. |
| 6 | 2019 | Apriyanto and Yuliana | The two studied the role of role conflict, role ambiguity, and role-playing role on the burnout of auditors. The findings showed that the role of role and role conflict is positively correlated with job burnout, but ambiguity plays no role in this relationship. |

METHODOLOGY

This research is based on the objectives of research in applied research and in terms of nature and method of correlation. The spatial domain of this research is all listed companies in Tehran Stock Exchange. The realm of this research is April 1, 2011 to March 29, 2016. The topic of research in its domain is to investigate the relationship between auditor's work stress and the quality of their audit reports. The research community of this research includes all selected companies listed in Tehran Stock Exchange which should contain the following conditions:

- Before the year 2010, have been admitted to the Tehran Stock Exchange (due to the territory of the time of the research)

- Be active on the Stock Exchange during the fiscal year 2011-2011. (Regarding the territory of the time of the investigation)

- Required financial information, especially financial statement notes, is available to extract the required data.

- Not included in banks and financial institutions (investment companies, financial intermediation, holding companies, banks, and leasing companies).

- Finally, the final sample size according to the screening method and according to the above criteria, 173 companies according to Table 3.

The research in the field of classification is based on the purpose of applied research. Since the research includes a set of methods aimed at describing the conditions or phenomena under investigation, the present study is descriptive in terms of classification as a method of research. Data collection has been carried out using both library and field methods, the first part of which consists of subject literature and defining and identifying the concept of independent and dependent variables, and discussing and investigating how they interact with them using the theory of financial scientists. The second part of the field is the information field, which is based on Tehran Stock Exchange data, specialized books and magazines, and Iran's Center for Statistics, as well as central bank data.

In this study, Eviews 10, Excel, SPSS21, STATA 12 were used to analyze the data and extract the results of the research. Also, the confidence level

used for hypothesis tests and the classical regression hypothesis is 95%. In addition, the hybrid data method has been used to test the hypotheses. In the combined data, f Limmer test was used to select panel data and integrated data. In order to estimate the parameters of the regression models, the test of classical hypotheses is very important.

One of the most important of these hypotheses is the hypothesis about the normalization of the model's remnants, lack of self-correlation, non-alignment, and heterogeneity of variance among the model's remnants. To investigate the normality of residues, the Jarck test has been used.

Table 3. Research variables and how they measure

| Kind of | Variable | Symbol | Definition |
|------------------------|----------------------------|------------|---|
| The dependent variable | Audit quality | DA | Absolute Value of Optional Capital |
| independent variable | Stress work | Ws | -- |
| Mediator Interface | New customer | Fst | The first audit is equal to 1. Other than that, it is 0 |
| Company features | financial situation | debt | Rate of credit capital |
| | Size | Size | The natural logarithm of the total capital |
| | Cash flow | cf | Cash flow of the executive network per share |
| | Pure behavior | st | Equal to 1, other than that 0 |
| | Legal risks | risk | Equal to 1, other than a0 |
| | Income | the castle | The negative profit equals 1, other than that 0 |
| | Acceptable accounts | rec | Acceptable / Acceptable Accounts |
| | company value | tq | Market value / replacement value |
| | Age of the company | Age | Age of the company |
| Audit company features | The size of the audit firm | Big | For large companies 1. Small companies 0 |
| Audit company features | Tenure | Ften | Congestive Audit Years of the Company |

Research model

Followed by Yan and Xie (2016), the following model will be used to test the first to test the effect of auditors' stress on the quality of the audit, we use the following model.

$$DA = \alpha_0 + \beta_1 WS + \beta_2 debt + \beta_3 Size + \beta_4 risk + \beta_5 Cf + \beta_6 loss + \beta_7 rec + \beta_8 tq + \beta_9 age + \beta_{10} big + \beta_{11} ften + \beta_{12} chg + \beta_{13} trs + \beta_{14} gen + \beta_{15} deg + \beta_{16} epr + year, ind + \epsilon$$

Model 2. For the second hypothesis, we used the test of the effect of auditors' stress on the quality of audit with a different business license. The following model has been developed for the relationship between auditor's anxiety and audit quality in relation to the periods of business.

$$DA = \alpha_0 + \beta_1 WS + \beta_2 FST + \beta_3 SWS * FST + \beta_4 debt + \beta_5 Size + \beta_6 risk + \beta_7 Cf + \beta_8 loss + \beta_9 rec + \beta_{10} tq + \beta_{11} age + \beta_{12} big + \beta_{13} ften + \beta_{14} chg + \beta_{15} trs + \beta_{16} gen + \beta_{17} deg + \beta_{18} epr + year, ind + \epsilon$$

In the following model, ws * fs refers to the effect of the auditor's anxiety and the company's first audit, which is expected to be positive.

Descriptive Statistics

The statistical indicators are of two types: A) Dispersion indicators; B) Central indicators.

Dispersion indicators include the range of variations, standard deviation, variance, skewness and elongation, and the central indexes are the mean, median, and fashion. In the table below, the mean and median including central indices and variance, and skewness and stretch are calculated as general scattering indices. The mean and median value for 173 companies is presented in descriptive statistics table.

RESULTS AND DISCUSSION

In the descriptive statistics section, data analysis was performed using central indicators such as mean, median, and standard deviation indexes 4, skewness 5 and stretch 6. The average value represents the average of the data. The deviation shows the dispersion and eventually the skewness is the index of data symmetry. The calculation of these indicators is shown in the following tables. The average value represents the average of the data. The median indicates that 50% of the data is less than the middle number of the set and 50% of the data is greater than the middle number of the set. The proximity of the mean and median value shows the symmetry of the data. In fact, skidding is a criterion

for the existence or asymmetry of the distribution function. For a completely symmetric distribution, zero skidding and for an asymmetric distribution with stretching toward higher values of positive skewing are negative for asymmetric distribution with stretching toward smaller values.

Stretching or cortices represents the peak of a distribution.

Estimates of stroke with a fourth normal torque. In other words, the elongation is a criterion of curvature sharpness at the maximum point and the elongation for a normal distribution is equal to 3. Positive elongation ie the peak of the desired distribution of higher normal distribution and negative elongation is a sign of lower peak than normal distribution. In general, usually, as in the normal range (2.2), the data are not far from the normal distribution, and they must be corrected before any tests that they are required to perform for the normalization of the data.

Instructive statistics

Inferential statistics include the methods by which we generalize the information contained in the sample to the entire community. The most important goal of statistics is to make inferences about the characteristics of the community, according to the information in the sample. A few statistical issues end in the descriptive statistics stage. Most of the issues, however, include an inference about the characteristics of a community using available information in a sample.

Correlation test of research data

Using Pearson correlation coefficient, the existence or non-coherence among independent variables of each research model has been studied. According to the following table numbers, it can be concluded that coherence can not be considered a serious problem. Table 6 shows the correlation between the variables used in this research as well as their significance level.

Table 4. Descriptive statistics descriptive statistics for dependent and independent variables during 2011-2012.

| Variables | Average | Middle | Standard deviation | Skew coefficient | Slenderness ratio | Jarbra |
|------------------------------|---------|---------|--------------------|------------------|-------------------|---------|
| Audit quality | 0.051 | 0.032 | 0.068 | 94.3598 | 1.9654 | 4.5982 |
| Stress work | 58.731 | 49.198 | 32.61 | 11.2695 | 6.8963 | 12.259 |
| New customer | 0.178 | 0.000 | 0.428 | 354.346 | 10.668 | 159.017 |
| Financial situation | 0.588 | 0.601 | 0.289 | 0.015 | 1.322 | 2.23 |
| Size | 98.435 | 45.739 | 0.594 | 5.391 | -22.450 | 505.998 |
| Cash flow | 0.4922 | 0.208 | 0.155 | 0.012 | 1.278 | 2.243 |
| Pure behavior | 0.174 | 0.153 | 0.174 | 6.429 | 0.785- | 6.878 |
| Legal risks | 0.054 | 0.45 | 0.184 | 1.9654 | 20.508 | 422.057 |
| Acceptable accounts | 0.1846 | 1 | 94.3598 | 1.9654 | 4.5982 | 0.41 |
| Company value | 0.5678 | 29.3621 | 11.2695 | 6.8963 | 12.2594 | 0.0369 |
| Age of the company | 8.5146 | 9 | 3.346 | 10.668 | 159.017 | 0.0219 |
| The size of the audit firm | 17.9788 | 19th | 0.015 | 1.322 | 2.23 | 0.0159 |
| The right to audit | 0.4955 | 0.0001 | 5.391 | 22,450- | 505.998 | 0.0269 |
| Changes in the audit company | 0.0765 | 0.0001 | 0.0004 | 3.654 | 1.574 | 0.0169 |
| Transfer of Audit Company | 0.6157 | 0.0846 | 0.007 | .0.785- | 6.878 | 0.0297 |
| Sex | 0.8416 | 1 | 0.4999 | 2.6566 | 0.0001 | 0.0448 |
| Experience | 0.4614 | 0.0001 | 0.4987 | 1.6062 | 0.0001 | 0.017 |
| Eligibility | 0.5144 | 1 | 0.5781 | 2.8062 | 0.0001 | 0.482 |

Table 5. Minimum and Maximum for dependent and independent variables over the years 1390-95.

| Variables | Central | |
|------------------------------|---------|---------|
| | Minimum | Maximum |
| Audit quality | 0.02 | 0.82 |
| Stress work | 15.653 | 213.876 |
| New customer | 0.0001 | 1 |
| Financial situation | 0.012 | 1.987 |
| Size | 21.345 | 89.341 |
| Cash flow | 1.034 | 5.872 |
| Pure behavior | 0.0001 | 1 |
| Legal risks | 0.0001 | 1 |
| Acceptable accounts | 0.0001 | 8.357 |
| Company value | 2.675 | 97.751 |
| Age of the company | 5 | 33 |
| The size of the audit firm | 0.0001 | 1 |
| The right to audit | 0 | 1 |
| Changes in the audit company | 0.0001 | 1 |
| Transfer of Audit Company | 0.0001 | 1 |
| Sex | 0.0001 | 1 |
| Experience | 0.0001 | 1 |
| Eligibility | 0.0001 | 1 |

Table 6. Correlation between variables used

| Variables | | DA | Ws | Fst | WS * FST | SIZE | CF | AGE |
|--|---------------|----|------|--------|----------|--------|--------|--------|
| DA | Pearson | 1 | .183 | 0.066- | .219 | 0.013 | 0.182 | .235 |
| | Approximation | | 0 | 0.172 | 0 | 0.765 | 0 | 0 |
| Ws | Pearson | | 1 | 0.120 | 0.309 | .112 | 236 | 0.135 |
| | Approximation | | | 0.013 | 0 | 0.021 | 0 | 0 |
| Fst | Pearson | | | 1 | 0.03 | 0.028- | 0.022- | 0.031- |
| | Approximation | | | | 0.533 | 0.568 | .653 | 0.421 |
| WS * FST | Pearson | | | | 1 | 0.077 | 0.917 | 0.845 |
| | Approximation | | | | | 0.082 | 0 | 0 |
| SIZE | Pearson | | | | | 1 | 0.085 | 0.074 |
| | Approximation | | | | | | 0.053 | 0.012 |
| CF | Pearson | | | | | | 1 | 0 |
| | Approximation | | | | | | | 0.038 |
| AGE | Pearson | | | | | | | 1 |
| | Approximation | | | | | | | |
| The correlation level is 0.01 | | | | | | | | |
| The correlation level varies from 0.05 | | | | | | | | |

Table 7. Unit root test on research variables

| Variables | The statistics | Possibility |
|------------------------------|----------------|-------------|
| Audit quality | 58.052- | 0.0001 |
| Stress work | 3.304- | 0.0001 |
| New customer | 36.391- | 0.0001 |
| Financial situation | 11.659- | 0.0001 |
| Size | 28.856- | 0.0001 |
| Cash flow | 7.129- | 0.0001 |
| Pure behavior | 6.623- | 0.0001 |
| Legal risks | 3.101- | 0.0001 |
| Acceptable accounts | 8.215- | 0.0001 |
| Company value | 758.052- | 0.0001 |
| Age of the company | 3.304- | 0.0005 |
| The size of the audit firm | 36.391- | 0.0001 |
| The right to audit | 11.659- | 0.0001 |
| Changes in the audit company | 28.856- | 0.0001 |
| Transfer of Audit Company | 2.129- | 0.0166 |
| Sex | 758.052- | 0.00001 |

Unit root test

In the first step, to prevent false regression and static test of variables, the root and unit panel test is performed on the variables of the model. The zero hypothesis of the test indicates the non-nominal variables. Finally, by examining the values of the calculated statistics and their probability of

acceptance, we will show that the zero hypothesis based on the non-variables of the variables is rejected or confirmed at 99% confidence level, which, if verified, is verified by variance, we will try to reset the variables. Then we use special estimates to avoid the problems of estimation, especially the co-linear 7 and the heterogeneity of 8 which is due to different

characteristics of the companies. When there are variances in the unit units, but its variance varies across units, we will have anomalous group 9 variance. We use the modified parent-10 statistics to examine the heterogeneity of group variance among the rest of the regression model of the stability effects. Results ($P < 0.05$) indicate that we must reject the zero hypothesis of variance equivalence. Due to serial linearity in the linear model of the panel data, standard errors are deviating and result in lower efficiency. We need to identify the serial linearity in the panel data, which was developed by Weldier 11. Because it has a lot of efficiency, it requires a few hypotheses and is easy to implement. The Volleridge method uses first-order differential regression residues, which rejects the results of ($P < 0.5$) the first-order serial conjugate hypothesis in the model. Different tests show that we do not have linear and heterogeneous variance in selected companies.

Testing the first hypothesis

$$DA = \alpha_0 + \beta_1 WS + \beta_2 debt + \beta_3 Size + \beta_4 risk + \beta_5 Cf + \beta_6 loss + \beta_7 rec + \beta_8 tq + \beta_9 age + \beta_{10} blg + \beta_{11} ften + \beta_{12} chg + \beta_{13} trs + \beta_{14} gen + \beta_{15} deg + \beta_{16} epr + year, lnd + \epsilon$$

To examine the above model, first, the meaningfulness of the model and then the severity

and type of relationship will be investigated. The meaning of the model is formulated as the hypothesis of zero and the following opposite assumption.

H0: There is no meaningful model.

H1: There is a meaningful model.

According to the results of table 8, most of the processed models with a confidence level of 99% were significant.

Testing the second hypothesis:

$$DA = \alpha_0 + \beta_1 WS + \beta_2 FST + \beta_3 WS * FST + \beta_4 debt + \beta_5 Size + \beta_6 risk + \beta_7 Cf + \beta_8 loss + \beta_9 rec + \beta_{10} tq + \beta_{11} age + \beta_{12} blg + \beta_{13} ften + \beta_{14} chg + \beta_{15} trs + \beta_{16} gen + \beta_{17} deg + \beta_{18} epr + year, lnd + \epsilon$$

The above model has been designed for the relationship between auditor stress on audit quality with respect to the periods of business. In the model below, $WS * FST$ refers to the effect between auditor's anxiety and the company's first audit, which is expected to be positive. The results of model estimation related to the first sub-hypothesis at the whole sample level (cumulative) are shown in the first row of the high-level (Table 9). As can be seen, the probability value (P value) of the coefficient of the variable of auditor's stress and the first audit is significant, and the F-model model expresses that this model is significant in the whole and the hypothesis is confirmed.

Table 8. Test results of the first hypothesis

| |
|---|
| Dependent variable: Audit quality |
| Estimated method : Ordinary least squares |
| Sample: 2011-2016 |
| Time period: 6 years |

| Variables | Coefficient | Standard deviation | the amount of t | Probability value |
|------------------------------|-------------|--------------------|-----------------|-------------------|
| Stress work | 0.125 | 0.791 | 0.158 | 0.0001 |
| New customer | 0.621 | 0.141 | 4.404 | 0.0001 |
| Financial situation | 0.485 | 0.821 | 0.590 | 0.0001 |
| Size | 0.218- | 0.306 | 0.712 | 0.018 |
| Cash flow | 0.694- | 0.199 | 3.48 | 0.001 |
| Pure behavior | 0.792 | 0.901 | 0.879. | 0.0001 |
| Legal risks | 0.367 | 0.098 | 3.74 | 0.0001 |
| Acceptable accounts | 0.489 | 0.607 | 0.805 | 0.0001 |
| Company value | 0.632- | 0.119 | 5.31 | 0.0001 |
| Age of the company | 0.128 | 0.107 | 1.19 | 0.0001 |
| The size of the audit firm | 0.741- | 0.169 | 4.38 | 0.0001 |
| The right to audit | 0.258- | 0.601 | 0.429 | 0.0001 |
| Changes in the audit company | 0.985 | 0.302 | 3.26 | 0.0001 |
| Transfer of Audit Company | 0.763 | 0.251 | 3.03 | 0.0001 |
| Sex | 0.569- | 0.507 | 1.12 | 0.0001 |
| R2 | 0.89 | Possibility F | | 0.0001 |
| R2 justified | 0.88 | Watson Camera Test | | 1.5 |
| The amount of F | 6.101 | | | |

Table 9. General outcomes for regression analysis

| |
|--|
| Dependent variable: Audit quality |
| Estimated method: Ordinary least squares |
| Sample: 2011-2016 |
| Time period: 6 years |

| Variables | Coefficient | Standard deviation | The amount of t | Probability value |
|---------------------------------|-------------|--------------------|-----------------|-------------------|
| Stress work | 0.517 | 0.891 | 0.580 | 0.0000 |
| Anxiety Auditor and First Audit | 0.315 | 0.621 | 0.507 | 0.0000 |
| New customer | 0.711 | 0.144 | 4.93 | 0.001 |
| Financial situation | 1.301 | 0.201 | 6.47 | 0.0000 |
| Size | 0.521 | 0.111 | 5.31 | 0.000 0 |
| Cash flow | 0.658 | 0.254 | 1.19 | 0.000 0 |
| Pure behavior | 0.745 | 0.470 | 4.38 | 0.002 |
| Legal risks | 0.523 | 0.607 | 4.29 | 0.0000 |
| Acceptable accounts | 0.861- | 0.345 | 3.26 | 0.001 |
| Company value | 0.462 | 0.754 | 3.03 | 0.0000 |
| Age of the company | 0.367- | 0.699 | 1.12 | 0.0003 |
| The size of the audit firm | 0.785 | 0.469 | 0.84 | 0.0000 |
| The right to audit | 0.902- | 0.258 | 4.38 | 0.0000 |
| Changes in the audit company | 0.413 | 0.489 | 0.429 | 0.0001 |
| Transfer of Audit Company | 0.456 | 0.440 | 3.26 | 0.0000 |
| Sex | 0.711 | 0.144-4.93 | | 0.001 |
| R2 | 0.89 | Possibility F | | 1.5 |
| R2 justified | 0.88 | Watson Camera Test | | |
| The amount of F | 6.101 | | | |

CONCLUSION

By referring to our job control model, we examined the effect of individual auditor's stress on their audit quality using companies listed in the stock market of their stock exchanges and their auditors from 2011 to 2016.

Our findings include

1. In general, there is a significant drop in the quality of the audit due to the work stress of the auditors who are under control, and as a result, the auditor's stress affects the quality of the firm's audit work.

2. There is a significant relationship between the work stress and the initial audit of new customers due to the lack of conceptual understanding of the customer from industrial information.

Nevertheless, by learning and acquiring the experience, the negative response also decreases. In general, the effect of the auditor's anxiety on the quality of auditing for new customers is more than other customers.

Suggestions based on research results

With regard to the first hypothesis, it is suggested that for new customers, experienced auditors should be assigned to ensure the quality of the service, as the negative response to stress in the initial audit is very obvious.

It is also suggested that we support the exchange of internal experience between the audit firms and the continuous collection of industry and customer information.

Also, considering the sensitivity of the accounting profession and taking into account the known effects of stress on the general health of individuals and the importance of physical and mental health of employees, it is suggested that audit partners consider this issue with auditors and further research with the aim Determine the level of job stress of accountants and the factors affecting it.

According to the results of the second hypothesis, it is suggested that the number of customers in the overcrowding period should be determined by the ceiling audit work. Given the multidimensional factors including the characteristics of the audit firm and the individual

capabilities of the auditors, these actions should help to eliminate the effects of stress on the quality of the audit.

Suggestions for future research

1. Investigate the relationship between the size of audit firms and auditor's anxiety.
2. Auditor's stress on quality of audit based on Fatekic Industries.
3. Investigating auditor's stress on audit quality in strategic and non-strategic companies.
4. Investigating the auditor's stress on the quality of the audit. In private companies, it is governed by article 44.

DECLARATIONS

Authors' Contributions

All authors contributed equally to this work.

Competing interests

The authors declare that they have no competing interests.

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