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Volume 8 (2); 25 June 2018

Research Paper

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

Zadeganand VI and Aqa'I MA.

J. Educ. Manage. Stud., 8(2): 31-40, 2018; pii:S232247701800005-8

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.

Keywords: Auditor's Stress, Audit, Individual Characteristics, Audit Quality

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Research Paper

A novel model in optimal decision making to investment in the 8industry with regard to the role of unique value-added to optimizing the total expected cost index.

Khamisabadi J, Majd M, Naghed Baradaran M and Motamed MR.

J. Educ. Manage. Stud., 8(2): 41-49, 2018; pii:S232247701800006-8

Abstract

The main aim of this study, introduce a model to determine the optimal values of the index value to minimize the total expected cost index and also the best decision making in selecting the industry and the region for investment by investors. For this purpose, the technique of linear programming to determine the optimal values of the index value is used. Finally, Fuzzy TOPSIS technique to prioritize alternatives to determine the optimal industry and region to investment is used. Furthermore, a case study that includes two regions and two industries is presented to show applicability and performance of the proposed model. The results showed that fourth alternative (region2 and industry 2) is the best decision to investment.

Keywords: Unique value-added, Investment, Decision Making, Fuzzy TOPSIS, Industry

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Review

Review of affective factors on performance measurement in supply chain management system (case study: IKCo, Iran).□

Navaei J and KabaranzadGhadim MR.

J. Educ. Manage. Stud., 8(2): 50-55, 2018; pii:S232247701800007-8

Abstract

This research try to deal with Review the performance measurement in supply chain management (case study: IKCO, Iran) and the main question of the research has raised as following: what are the affective factors on performance measurement in supply chain management and how will their prioritization be based on Friedman's Test? The methodology of this research is a kind of applicable descriptive – survey. Statistical population of this research is 63 related managers, top experts and experts of IKCO. After choosing the sample size, validity of questionnaire was appraised by using Cronbach's alpha coefficient that it was efficient and useful. For examining the normality of data distribution of statistical group, Kolmogorov – Smirnov test was used. Obtained results from examination of conceptual model of research and testing of its hypotheses showed that the distribution of data in statistical group is abnormal. Ranking of examined main factors in conceptual model was conducted on Friedman test. Then for examination of level of main effective factors t-test was used.

Keywords: Performance measurement, Supply chain management, IKCO

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