

Investigating the Relationship Between the Auditor's Personality Type and the Quality of Financial Reporting in Companies Listed on the Tehran Stock Exchange

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Abstract : The purpose of this research is to investigate the personality types of internal auditors on the quality of financial reporting in companies admitted to the Tehran Stock Exchange. Personality type is one of the issues that emphasizes the field of auditors' behavior, and this field has attracted the attention of shareholders and stock companies today, because the auditors' personality can affect the type of financial reporting and its quality. The research is applied in terms of purpose and descriptive and correlational in terms of method, and a researcher-made questionnaire was used to check the research hypotheses. The statistical population of the research is all the auditors, accountants and financial managers of the companies admitted to the Tehran Stock Exchange, and due to their large number and the uncertainty of their exact number, 384 people have been considered as a statistical sample using Morgan's table. The researcher-made questionnaire was approved by experts in the field, and then its validity and reliability were obtained using software. For the validity of the questionnaire, confirmatory factor analysis was first examined, and then using divergent and convergent validity; Fornell-Larker and cross-sectional load test of the validity of the questionnaire were confirmed; Then, the reliability of the questionnaire was examined using Cronbach's alpha and composite reliability, and the results of these two tests showed the appropriate reliability of the questionnaire. After checking the validity and reliability of the research hypotheses, PLS software was used to check the hypotheses. The results of the research showed that the personalities of internal auditors can affect the quality of financial reporting; The personalities investigated in this research include neuroticism, extroversion, flexibility, agreeableness and conscientiousness, all of these personality types can affect the quality of financial reporting.

Keywords : flexibility, quality of financial reporting, agreeableness, conscientiousness

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