





Relationship between communication skills and individual characteristics with job performance among clients and auditors

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Received: 01 Sep 2021

Accepted: 04 Dec 2021

Published: 10 Dec 2021

Abstract

Introduction: Individual characteristics are closely related to performance and job efficiency of individuals. The aim of present study was evaluation of the relationship between communication skills and individual characteristics with job performance among clients and auditors.

Methods: This study was a descriptive-survey. The research instrument was a researcher-made questionnaire. The statistical population of the study included all auditors and clients at the level of the Iranian Society of Certified Public Accountants who have directly or indirectly contact with each other. Through a survey, 42 certified public accountants and experts in this field in Iran were selected. Data from statistical population were collected using the Delphi method. In this analysis, To test the research hypotheses, t-test, binomial, Friedman ranking, and Kendall tests were used.

Results: Based on the results, the effect of all items related to the auditor's individual characteristics was confirmed at a significance level of <0.001. The item of "auditor experience" had the greatest impact on the indicator of "individual characteristics of the auditor", item of "insufficient training of auditing teams" was ranked second and the item of "auditing firm size and score" was ranked third.

Conclusion: According to the results, with increasing attention to individual characteristics of the auditor in terms of experience, skills, expertise, knowledge and principles, the negotiation process will improve more at the level of the accountants' community. Also, if companies and organizations have higher bargaining power than suppliers and customers, they will be less sensitive to the demand for conservative accounting by them.

Keywords: Communication; Negotiating; Social Skills; Work Performance.

Cite this article as: Nazerian S, Mohammadi Noodeh F, Kheradyar S, Chirani E. Relationship between communication skills and individual characteristics with job performance among clients and auditors. *Soc Determinants Health*. 2021;7(1):1-12 DOI: <http://dx.doi.org/10.22037/sdh.v6i1.36741>

Introduction:

Communication is the most important factor of human development and excellence. (1). The ability to communicate properly is one of the basic skills of social life and its importance in human life (2). Individual characteristics

establish and guide behaviors (3). they have largely been ignored in the accounting studies over the last decades. (4).

Any behavior affects the other party's reaction and possible predictions (5). The client may explicitly state his/her agreement

or disagreement with the auditor's proposed correction (6). Many factors affect the negotiation process and given that the negotiation process is bilateral, the characteristics of each party will affect the results (7).

Auditors use two methods when estimating the audit. First, use evidence to reduce the risk of material misunderstanding, and second, they use evidence to defend their conclusions against adjustments (8). Financial and non-financial risks and incentives behind the audit contract create common benefits for both auditor and client (9).

It is necessary to negotiate between the auditor and the client in the accounting process to manage potential disagreements (10). In this regard, Anugerah et al study revealed a relationship between knowledge, experience and ability of internal auditors and the quality of audit work (11). Ferdinand et al. realized that auditors' individual characteristics, such as educational background, experience, and political orientation affect the quality of their audit (12). Hosseini et al., found that professional identity reinforced the positive effect of the auditor's attitude of efficiency in the negotiation on the auditor's impartiality and negotiation self-efficacy is an effective way of engaging in negotiation based on negotiation standards, preserving the auditor's professional (13). Mohseni et al. revealed a positive and significant relationship between conscience, flexibility, agreement and extraversion and moral intention, and a negative and significant relationship between psychosis and moral intention (3).

Therefore, the first aim of this study is to identify the factors affecting the conditions and outcomes of the auditor-client negotiations from the perspective of the

individual characteristics of the auditor. The second aim is to examine the effect of the auditor's individual characteristics on the negotiation process performed by auditor-client. Regarding this study, failure to reach an agreement can lead to adjusted audit report which in most cases disrupts the relationship between the auditor and the client and in addition to reducing the auditor's job opportunities it causes losses for investors and creditors who have relied on misleading financial statements to make economic decisions (14).

Methods

The present study was considered a quantitative study since it analyzed the relationships between variables Figure 1. It was also considered among the applied studies in terms of results. In terms of research method, it was descriptive- survey, since it seeks to use the result of research to solve real and practical problems. Data related to research variables were collected using a questionnaire. Excel and SPSS software was used for data analysis.

Population, statistical sample and data collection instruments

The statistical population of the present study included all auditors and clients at the level of the Iranian Society of Certified Public Accountants who directly or indirectly had contact with each other. At this stage of study, using the Delphi method, the opinions of experts on the factors affecting the selection of appropriate strategies for performing negotiations between the auditor and the client were collected and analyzed. Since their number was limited, random sampling methods were not suitable for selecting these people. In such studies, people were selected by examining their knowledge, abilities and experiences. The

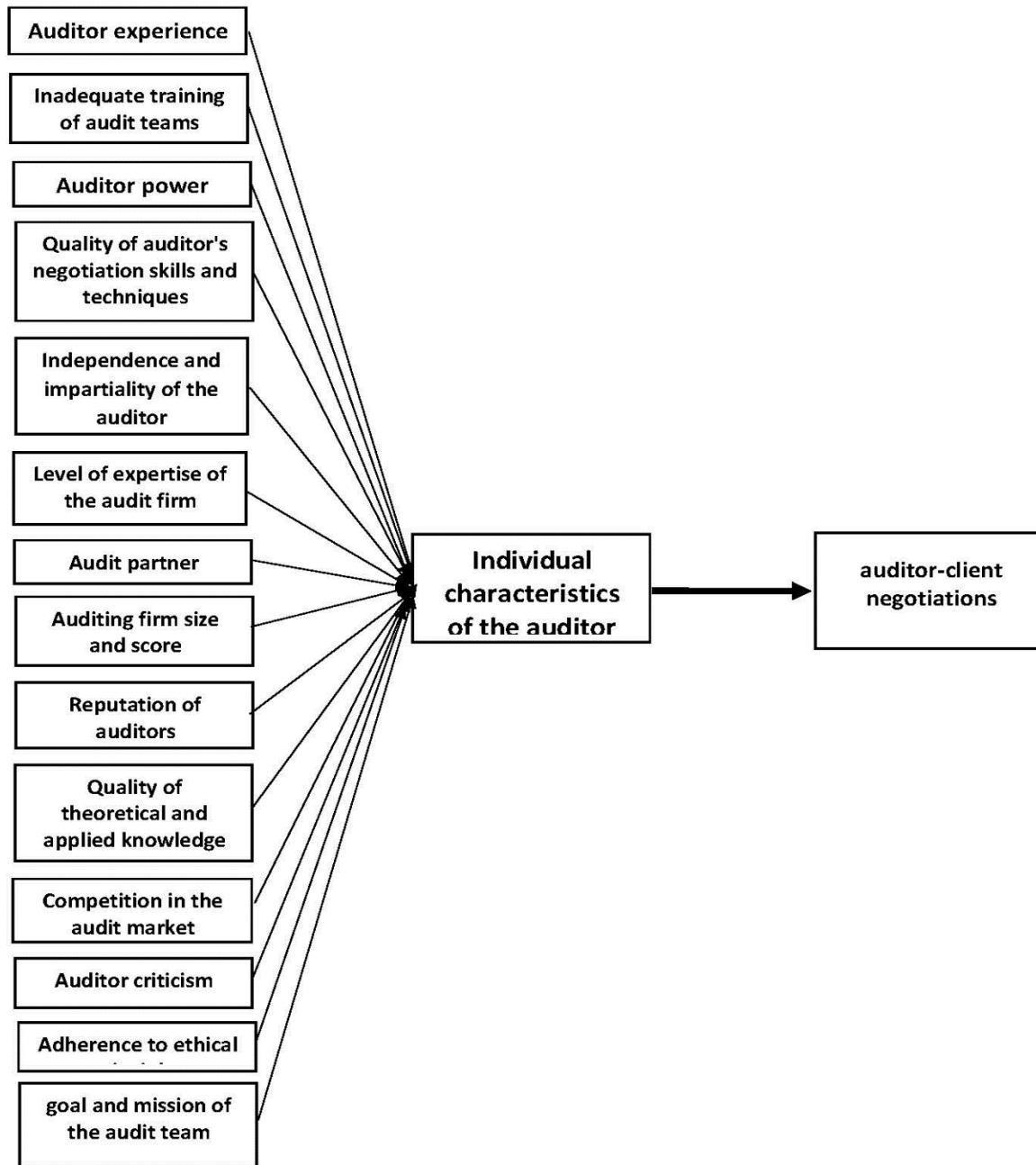


Figure 1. Conceptual model of research

basis for selecting these people was also the characteristics that the experts of the Delphi method have considered necessary for the members of the Delphi group. Thus, through a survey, 42 certified public accountants and experts in this field in Iran were selected. In this method, the subjective data of experts was transformed into almost objective data using statistical analysis. First, based on the

research foundations and literature, factors including the auditor's individual characteristics that lead to the auditor adopting special strategies in the auditor-client negotiations in the form of a questionnaire were submitted to two members of the Iranian Society of Certified Public Accountants by purposeful sampling to give score each indicator on a 5-point

Likert scale. The research questionnaire consisted of two sections. The first section examined the demographic characteristics of the respondents. The second part was related to specialized propositions of the study. To operationalize the research variables, to answer each question, the numbers 1 to 5 were assigned to the options (very low=1, low=2, medium=3, high=4, and very high=5).

The second round of the Delphi method: In this section of this research, due to the repeatability of the Delphi method, the results of the first round along with the questionnaires were submitted again to the panel members. Then, the experts were asked to confirm or change their previous answer according to the total number of comments collected in the first round of Delphi. Finally, the data were checked by Kendall test. If the Kendall coefficient was reported to be acceptable and above 0.7, it would indicate the end of the Delphi round, otherwise, the third round of Delphi would be performed. The subject of control of quality of results of a questionnaire covers a wide range of different topics. Cronbach's alpha test was used to evaluate the reliability of the questionnaire. Cronbach's alpha coefficient was used to measure the internal consistency of attitudes, judgments and criteria in a questionnaire. Its value was more than 0.7 in this study, indicating their appropriate internal reliability. Since the Cronbach's alpha value was calculated at 0.912, the questionnaire had a very high reliability. The validity of the questionnaire and its questions were also confirmed by certified public accountants and university professors.

Results

Descriptive Statistics

Examining the demographic characteristics of the respondents showed that 50% of the respondents had more than 10 years of

employment history and about 76% were male. Also, the largest number of people (31%) were auditor Table 1.

The first round of Delphi method

Examining the normality of distribution of variables

To use statistical techniques, the type of distribution of the collected data should first be determined. Parametric tests can be used.

One-sample t-test

to test the hypotheses when the distribution of the collected data is normal, and non-parametric tests can be used when distribution of the collected data is not normal.

Table 1. Characteristics of experts participated in the questionnaire

| Variable | | f | F% |
|-------------------------|------------------------------------|----|-------|
| Gender | Male | 33 | 78/57 |
| | Female | 9 | 21/42 |
| education | Bachelor | 6 | 14/28 |
| | Master | 22 | 52/38 |
| | P.H.D | 14 | 33/33 |
| Job position | auditor | 13 | 30/95 |
| | Audit partner | 7 | 16/66 |
| | Director of the Auditing Institute | 15 | 35/71 |
| | University professor | 7 | 16/66 |
| Field of Study | Accounting and auditing | 27 | 64/28 |
| | Management | 10 | 23/80 |
| | Economics | 5 | 11/90 |
| Professional experience | Less than 5 years | 12 | 28/57 |
| | 10-5 years | 9 | 21/42 |
| | 15-10 years | 9 | 21/42 |
| | 20-15 years | 7 | 16/66 |
| | More than 20 years | 5 | 11/90 |

Table 2. Results of one-sample Kolmogorov-Smirnov test

| Row | Individual characteristics of the auditor | Test value | sig |
|-----|--|------------|--------|
| 1 | Auditor power | 0.314 | <0.001 |
| 2 | Auditor experience | 0.436 | <0.001 |
| 3 | Inadequate training of auditing teams | 0.412 | <0.001 |
| 4 | Quality of auditor's negotiation skills and techniques | 0.220 | <0.001 |
| 5 | Independence and impartiality of the auditor | 0.225 | <0.001 |
| 6 | Level of expertise of the auditing firm | 0.279 | <0.001 |
| 7 | Audit partner qualification | 0.312 | <0.001 |
| 8 | Auditing firm size and score | 0.330 | <0.001 |
| 9 | Reputation of auditors | 0.303 | <0.001 |
| 10 | Quality of theoretical and applied knowledge | 0.204 | <0.001 |
| 11 | Competition in the auditing market | 0.330 | <0.001 |
| 12 | Auditor criticism power | 0.326 | <0.001 |
| 13 | Adherence to ethical principles | 0.230 | <0.001 |
| 14 | Goal and mission of the auditing team | 0.277 | <0.001 |

Table 3. Results of binomial test

| Raw | Individual characteristics of the auditor | Test statistic | sig | One-group $3 \leq$ | Two-group $3 <$ | status |
|-----|--|----------------|-------|--------------------|-----------------|-----------|
| 1 | Auditor power | 0.5 | 0.000 | 0.88 | 0.12 | Rejected |
| 2 | Auditor experience | 0.5 | 0.000 | 0.00 | 1.00 | Confirmed |
| 3 | Inadequate training of auditing teams | 0.5 | 0.000 | 0.00 | 1.00 | Confirmed |
| 4 | Quality of auditor's negotiation skills and techniques | 0.5 | 0.044 | 0.33 | 0.67 | Confirmed |
| 5 | Independence and impartiality of the auditor | 0.5 | 0.000 | 0.00 | 1.00 | Confirmed |
| 6 | Level of expertise of the auditing firm | 0.5 | 0.001 | 0.24 | 0.76 | Confirmed |
| 7 | Audit partner qualification | 0.5 | 0.000 | 0.14 | 0.86 | Confirmed |
| 8 | Auditing firm size and score | 0.5 | 0.000 | 0.07 | 0.93 | Confirmed |
| 9 | Reputation of auditors | 0.5 | 0.000 | 0.17 | 0.83 | Confirmed |
| 10 | Quality of theoretical and applied knowledge | 0.5 | 0.008 | 0.29 | 0.71 | Confirmed |
| 11 | Competition in the auditing market | 0.5 | 0.02 | 0.69 | 0.31 | Rejected |
| 12 | Auditor criticism power | 0.5 | 0.003 | 0.26 | 0.74 | Confirmed |
| 13 | Adherence to ethical principles | 0.5 | 0.001 | 0.24 | 0.76 | Confirmed |
| 14 | Goal and mission of the auditing team | 0.5 | 0.008 | 0.71 | 0.29 | Rejected |

Therefore, in this step, we examined the results of the Kolmogorov-Smirnov test for each of the variables and based on the results, we selected the appropriate test to examine the research hypotheses. Since the significance level of all components was less than 0.05, it can be stated that the test was significant and the members of the experts agreed on the subject of each question Table 2.

Based on the results of the Kolmogorov-Smirnov test, since the significance level for the indicators is less than the error value of 0.05, the normal distribution of the data is confirmed in all cases.

Binomial test

To identify the factors causing agreement or disagreement in the questions, binomial test was used and the results of this test are shown in Table 3.

In this section, to know the intensity of experts' agreement or disagreement with the issue raised in each question, one-sample t-test was used and the results obtained are shown in Table 4.

Based on data in Table 4, the t-statistic obtained for each item in the desired is in the critical range of ± 1.96 :

Table 4. Results of one-sample t test

| No. | Individual characteristics of the auditor | Test value= 3 | | | | | | Mean | status |
|-----|--|-------------------------|---------|-----------------|--------|----|--------|--------|-----------|
| | | Confidence level at 95% | | Mean difference | Sig | df | t | | |
| | | Upper | Lower | | | | | | |
| 1 | Auditor power | -0.1205 | -0.6890 | -0.40476 | 0.006 | 41 | -2.876 | 2.5952 | - |
| 2 | Auditor experience | 1.8363 | 1.5447 | 1.69048 | <0.001 | 41 | 23.414 | 4.6905 | Agreement |
| 3 | Inadequate training of auditing teams | 1.7940 | 1.4917 | 1.64286 | <0.001 | 41 | 21.954 | 4.6429 | Agreement |
| 4 | Quality of auditor's negotiation skills and techniques | 1.2575 | 0.7425 | 1.00000 | <0.001 | 41 | 7.842 | 4.0000 | Agreement |
| 5 | Independence and impartiality of the auditor | 0.8331 | 0.2622 | 0.54762 | <0.001 | 41 | 3.874 | 3.5476 | Agreement |
| 6 | Level of expertise of the auditing firm | 1.2962 | 0.6086 | 0.95238 | <0.001 | 41 | 5.594 | 3.9524 | Agreement |
| 7 | Audit partner qualification | 1.5836 | 1.1307 | 1.35714 | <0.001 | 41 | 12.106 | 4.3571 | Agreement |
| 8 | Auditing firm size and score | 1.6495 | 1.2553 | 1.45238 | <0.001 | 41 | 14.880 | 4.4524 | Agreement |
| 9 | Reputation of auditors | 5623.1 | 1.0568 | 1.30952 | <0.001 | 41 | 10.463 | 4.3095 | Agreement |
| 10 | Quality of theoretical and applied knowledge | 1.2670 | 0.7806 | 1.02381 | <0.001 | 41 | 8.501 | 4.0238 | Agreement |
| 11 | Competition in the auditing market | -0.0782 | 0.19048 | 0.160 | 0.160 | 41 | 1.432 | 3.1905 | - |
| 12 | Auditor criticism power | 0.5804 | 0.0387 | 0.30952 | 0.026 | 41 | 2.308 | 3.5095 | Agreement |
| 13 | Adherence to ethical principles | 1.3595 | 0.8786 | 1.11905 | <0.001 | 41 | 9.400 | 4.1190 | Agreement |
| 14 | Goal and mission of the auditing team | 0.4230 | -0.1373 | 0.14286 | 0.309 | 41 | 1.030 | 3.1429 | - |

-Individual characteristics of the auditor: Competition in the audit market, goal and mission of the auditing team

Therefore, based on data collected in the study, the intensity of the effect of each of the items mentioned above on the study factor

will be less. Therefore, null hypothesis or H0 is rejected and H1 is confirmed at the confidence level (sig. 0.000). The mean difference of answers obtained in all cases is in the minimum and maximum range of confidence level, so the direct effect of the studied factors on the type of negotiation between the client-auditor is confirmed. Thus, Friedman test can be used.

Friedman test

Friedman test is a non-parametric test to compare the mean ranks among k groups. To compare the mean ranks of different groups, the number of people in the samples should be equal, which is one of the disadvantages of this test. Table 5, shows the mean rank of the key factors in Friedman test. This test states that the factors with a high mean rank have a rank and score higher than 4.5 and with increasing its size, the intensity of mean rank agreement increases.

Second round of Delphi

The results of binomial and t-tests indicate that there is no agreement among the respondents on the factors and components of competition in the audit market, the goal and mission of the auditing team. Accordingly, an attempt was made to implement a second round of Delphi for these questions, and respondents were asked to confirm or deny their opinions. The results of Kendall test showed that the Kendall coefficient for the variables of competition in the audit market and the goal and mission of the auditing team was 0.86, which according to the obtained Kendall coefficients, the results of the first round are confirmed.

Ranking of explanatory factors auditor-client negotiations using Friedman test

In this section, the examined factors are ranked by Friedman test. The results of mean ranks in Figure 2, show that the second item of "auditor experience" is prioritized, so it

Table 5. Results of Friedman test

| | | Test statistic | 1208.068 |
|-----|--|----------------|----------|
| | | sig | 0.000 |
| Row | Individual characteristics of the auditor | Rank mean | |
| 1 | Auditor power | 9.08 | |
| 2 | Auditor experience | 42.31 | |
| 3 | Inadequate training of auditing teams | 41.37 | |
| 4 | Quality of auditor's negotiation skills and techniques | 29.99 | |
| 5 | Independence and impartiality of the auditor | 21.61 | |
| 6 | Level of expertise of the auditing firm | 30.07 | |
| 7 | Audit partner qualification | 36.80 | |
| 8 | Auditing firm size and score | 38.31 | |
| 9 | Reputation of auditors | 36.02 | |
| 10 | Quality of theoretical and applied knowledge | 30.54 | |
| 11 | Competition in the auditing market | 17.74 | |
| 12 | Auditor criticism power | 17.60 | |
| 13 | Adherence to ethical principles | 32.42 | |
| 14 | Goal and mission of the auditing team | 16.59 | |

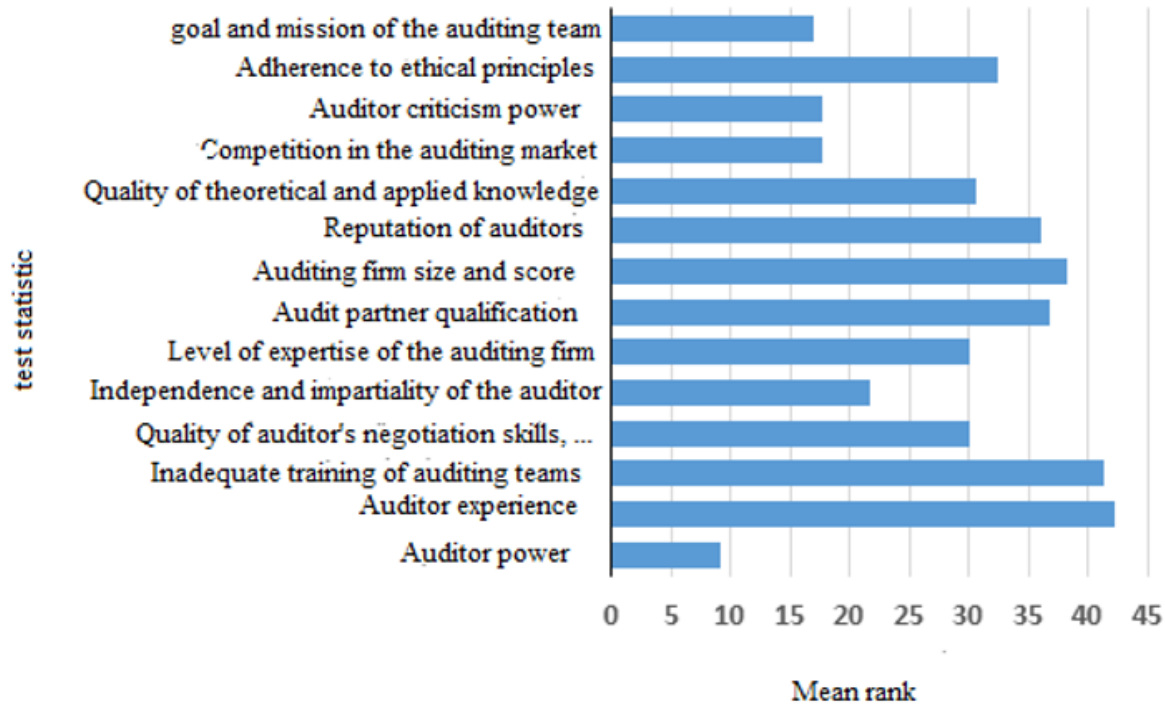


Figure 2. Ranking of the auditor's individual characteristics in the auditor-client negotiations

will have the greatest impact on the indicator of "individual characteristics of the auditor". The item of "Insufficient training of auditing teams" is ranked second and "Auditing firm size and score" is ranked third.

The result of examining the hypothesis

1- The individual characteristics of the auditor affect his or her negotiations with client.

Based on the obtained results, the effect of all items related to the auditor's individual characteristics was confirmed at the significance level of 0.000. The mean level of all items is within the 95% confidence level, indicating the positive impact of this factor on the auditor-client negotiation process. Therefore, if more attention is paid to the individual characteristics of the auditor in terms of experience, skills, expertise, knowledge and principles, the negotiation process will also improve at the level of the accountants' community.

Discussion

Based on the results of the descriptive evaluation, accounting and auditing specialists and experts in the Iranian Society of Certified Public Accountants are in a good position in terms of educational status and job position in terms of the field of study, and they are preferably used in accordance with the field of study and functional experience. Majority of the studied employees were male. Its reason can be attributed to more seriousness and accuracy in auditing without any feeling in providing the original information that will always be useful in accordance with any of the organizations involved in employment. Also, the educated group employed in the organization is a key factor and factor in the development of the organization in the functional fields and the development of the relevant experienced and specialized force. Based on the work

experience of individuals, the employment of experienced and skilled experts will lead to improvements in the performance of the accounting community.

The results showed that the level of auditor expertise has a direct impact on the process of auditor-client negotiations. It should be stated specialized auditors have a direct impact on improving the quality of the audit report by gaining expertise and accuracy in providing audit services. The presence of a trusted and committed partner in the auditing teams also brings support and perception of socio-economic status to stakeholders. The results of this study are in line with those of study conducted by Bameri et al., in terms of partner impact on increasing the professional and behavioral performance of auditors and Mashayekhi et al., in terms of direct relationship between partner's expertise in the industry and audit quality (15, 16).

Negotiation on accounting issues as an integral part of auditing is a complex and time-consuming process and depends on the auditor's expertise. The more specialized the auditor is, the better the auditor's ability to achieve the desired results due to a better understanding of the issues and having a high capacity to convince the other party. The results indicated that adherence to ethical principles, values and norms in all stages of preparation of financial reporting is essential. High quality auditing also ensures the professional competence and ethical competence of the auditor in the negotiation process. In order that an auditor can operate professionally, he or she should maintain his or her independence and impartiality while balancing his or her relationships with the clients. These results are in line with those of studies conducted by Darabi et al., Qasim, and Alavi et al., (7, 17, 18).

The results indicate that the frequency of participation in bilateral negotiations and gaining experience by the auditor will

develop the ability to achieve better results in the negotiation process, as it was confirmed in the present study. However, it is not consistent with the result of a study conducted by Fu et al., since argue that negotiation experience has little effect on auditors in gaining concessions from clients (19). Lack of adequate and appropriate training to the auditor to participate in the negotiation process is recognized as the second important factor of the individual characteristics of the auditor. Expanding and improving the training process enhances the professional knowledge of certified public accountants and facilitates conducting research and publishing them in specialized and professional journals. Also, training on conceptual issues and the way of doing during the negotiation process, and analyzing the reached agreements can increase the auditor's ability and self-efficacy in the negotiation process. The result of examining these questions are consistent with the result of a study conducted Froudi & Hejazi, and found that the type of vocational training in different institutions can be different and strengthening the audit training system will attract the attention of client and senior managers (20).

The results indicate that the "auditing firm size and score" in the individual characteristics of the auditor was ranked third. In justifying the obtained results, it can be stated that as auditor and the relevant firm can receive higher score from the client, the more positive attitude he will have towards himself. Obtaining higher score can also depend on the subject suggested by the auditor and it depends on the bargaining power. Auditors generally have more bargaining power compared to clients. For this reason, auditor's bargaining power has had a direct impact on the negotiation process. This result is also in line with that of research conducted by Salterio and Hassas Yeganeh & Bigler (21,22)

The results showed that in the first round of Delphi, the members of the experts did not recognize the intensity of the impact of competition in the market and the goal and mission of the auditing team among the individual characteristics of the auditor. Then, by performing the second round of Delphi and Kendall test, the direct effect of these items was confirmed by the members of the experts. However, the research conducted by Gibbins et al., and Kulset, showed that competitive tactics in the presence of an auditing partner can create more flexibility in the person (23,24).

Also, when the relationship between the auditor and the client is not very positive and the auditor has experience in negotiation, competitive tactics will be useful in the negotiation process.

Recommendations

The following recommendations are presented for future research:

- 1- Examining the present study from the perspective of managers and employees of the accounting community separately to identify existing differences in opinions and eliminating any possible gaps.
- 2- The need to implement a job-related training program for the accounting community based on scientific and practical principles to achieve sustainable negotiation in the form of training classes, attitude improvement seminars and skills training workshops to improve human resource capabilities.
- 3-The need to attract valuable human resources appropriate to their knowledge, skills, professional attitude and abilities with the job subject
- 4-It is recommended that all the results of this research be provided to managers, planners and all stakeholders of the Iranian auditing community so that they become aware of the

current situation and the relationship between the variables mentioned in the research to pave the way for the growth and improvement of the negotiation process between the client and the auditor, and increase efficiency, experience and expertise, and consequently increase the quality of auditing and accounting.

Limitations

The possibility of non-disclosure of real information by the auditor-client during the negotiation is an inherent limitation of this research, since it will automatically reduce the trust of the parties to each other. Also, many of the parameters studied in this study were entered and examined for the first time in a conceptual model and critical conditions and observance of health protocols in most cases and closure of universities due to coronavirus conditions made access to library resources very difficult and practically impossible. Lack of providing the conditions for simultaneous meeting of the parties and conducting real negotiations to evaluate their expertise and experience during the implementation process is another limitation of this study.

Conclusion

To create such integration, financial reporting standards and performance should be considered. The results of present study can pave the way for successful negotiations for auditors, and thus the auditor's corrected financial statements become more acceptable to the client. Studies in the area of gender show different behavioral characteristics, since social identity of the parties influences their behavior in the negotiation process. Thus, items were prepared based on flexibility, social responsibility, independence, competition, experience and ethics. The results showed that the data related to the items in this indicator had a normal distribution, but most of the items were in the critical range of t-statistic, which

was optimized by Kendall test. "The bargaining power of the female auditor" was recognized as the most preferred item. If companies and organizations have higher bargaining power than suppliers and customers, they will be less sensitive to the demand of conservative accounting. "Gender diversity" and "female auditor's criticism power", respectively, were ranked next. According to the results of evaluating the conceptual model using SPSS software, the density of obvious variables on the structure of "auditor-client negotiations" was very high and a favorable response was obtained from all factors.

Author's contribution

Saeed Nazerian and Fazel Mohammadi Noodeh developed the study concept and design. Sina Kheradyar acquired the data. Ebrahim Chirani and Fazel Mohammadi Noodeh analyzed and interpreted the data, and wrote the first draft of the manuscript. All authors contributed to the intellectual content, manuscript editing and read and approved the final manuscript.

Informed consent

Questionnaires were filled with the participants' satisfaction and written consent was obtained from the participants in this study.

Funding/financial support

There is no funding.

Conflict of interest

The authors declare that they have no conflict of interests.

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