

# Investigating the effect of emotional intelligence on the relationship between self-interpretation and auditor objectivity

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## Abstract

The purpose of this article is to investigate the effect of emotional intelligence on the relationship between The research. self-interpretation and auditor objectivity. The method of data collection is library and field method is descriptive-correlational. In order to collect data by field method, interviews with experts, accountants and auditors were conducted using a questionnaire. The statistical population of the study is companies listed on all companies listed on the stock exchange in 1398. In order to determine the 107 sample size, stratified random sampling method has been used. Based on this and according to Krejcie and Morgan table, 86 companies have been selected as a sample. Data analysis using SPSS was software variables was above 0.7, so research The results showed that the Cronbach's alpha value of all performed. The results showed that there is a positive and it indicates that the questionnaire had good reliability significant effect between the self-interpreting variable with auditors' objectivity and emotional intelligence and emotional intelligence on auditors' objectivity at the level of 0.1%. Value  $R^2$ , 0.7, 0.46 The results are respectively. The results of the analysis of the main hypothesis showed that there is a positive and, 0.23 significant effect between all factors. And their value is higher than 0.3, which shows a favorable relationship. The results of the fit indices show that the model has a good fit. The ratio of chi-square to degree of freedom is 2.71. The root mean square root of the approximation error RMSEA is 0.04. Other fitness indicators such as good fit index GFI, respectively, which confirm the model fit and adjusted goodness fit index AGFA were 0.92 and 0.93.

Keywords: Emotional intelligence, Self-interpretation, Auditor, Auditor objectivity  
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## 1 Introduction

Previous research has seen auditors' judgments and self-interpretations as a function of their individual characteristics and abilities, but some researchers believe that environmental factors can influence liability requirements. The question here is, what other criteria are needed for the auditor to interpret himself in addition to what he has learned, his experience, and his knowledge? Research shows that emotions affect emotions and emotions affect emotions and

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thus people's judgment and self-interpretation of various issues [4]. For many years, people believed that emotions distracted the senses, so they could not logically focus on information and, consequently, could not use their intellectual intelligence. Since the early 1980s, a different concept of excitement has emerged. With the fact that emotion not only does not interfere with intelligent thinking and behavior, but also helps people in many things, including decision making. The role of emotional intelligence in various aspects of personal, social, self-interpreting and decision-making life, made this structure as a topic of interest for researchers. What is significant in this period is the perception of emotion as a kind of information that people use this information to interact with their surroundings [24]. In 1995, Forges proposed the theory of the model of emotional induction, which states that when people are faced with a difficult task that requires basic thinking, they use emotional intelligence extensively. There are many debates about issues and threats related to the objectivity of the auditor in the field of practice, press and academic research, and the roots of these issues go back to the close relationship between the client and the auditor [19]. Objectivity threat means the auditor's lack of professional skepticism, the auditor's overemphasis on evidence supporting management claims, or overemphasis on evidence that is contrary to management's claims, the auditors' biased judgment, the biased strategy of seeking and verifying evidence, and Audit documents are during the audit operation. In the statement of basic concepts of auditing, the necessary characteristics for the auditor are divided into two groups: individual characteristics and structural characteristics [16]. On the other hand, auditors use individual and structural features in every audit work for self-interpretation and decision making, and considering that auditing includes professional self-interpretation, examining the impact of such characteristics of auditors on their self-interpretation, both in terms of It is both practical and scientifically noteworthy, and what has not been considered in the meantime is the subject of emotion and its effect on the auditor's own interpretation and objectivity, which has been considered in this research.

Numerous studies on the effect of emotion on self-interpretation and decision-making show that even simple decisions are influenced by the emotional content of stimuli. Human decisions cannot be explained solely by logical imperatives, but they are strongly influenced by emotion [5]. One of the most important components in decision making and judgment is emotional intelligence. Also, according to the auditing standard No. 200, entitled the general objectives of the independent auditor and performing the audit according to the auditing standards, the auditor should use professional self-interpretation in planning and performing the audit of financial statements. Auditing, on the other hand, is a continuous process that is accompanied by professional self-interpretation. McMillan and White [17] found that auditors react differently to audit evidence based on their beliefs and self-interpretations. In other words, auditors as a human being in their audit self-interpretations face a difficult task that requires basic thinking and use their emotional intelligence for self-interpretation [6]. But it is not clear what the relationship is between the auditor's self-interpretation and the components of emotional intelligence. The purpose of this study is to help improve audit self-interpretation using emotional intelligence. To achieve this goal, it is necessary to first determine the relationship between the characteristics of the auditor emotional intelligence and self-interpretation and decision making can be based on training related to those characteristics.

Improved the quality of the auditor's self-interpretation and decision-making.

According to these cases, the present study seeks to investigate the effect of emotional intelligence on the relationship between self-interpretation and auditors' objectivity.

## 2 Theoretical Foundations

### 2.1 Emotional intelligence

Emotional intelligence can be defined as the ability to use the feelings and emotions of oneself and others in individual and group behavior in order to achieve maximum results with maximum satisfaction [10]. However, the one who was able to bring emotional intelligence to languages and bring it to the world and bring it closer to application in theory was Daniel Goleman [9]. With changes in Mayer and Salovi's definitions, Gelman introduced emotional intelligence as another aspect of intelligence, which includes knowing the emotions and using them to make the right decisions in life and the ability to withstand trauma and control mental disorders. According to him, emotional intelligence is a kind of life skill. He prepared a long list; He listed self-control, perseverance, the ability to control impulses, delay the satisfaction of needs, regulate mood, control anxiety to facilitate thinking, and thinking about feelings for oneself and others as abilities in emotional intelligence, and in a general definition of Bar-On states that emotional intelligence is a type of non-cognitive intelligence that includes a set of emotional and social abilities and skills, and these skills are the ability to succeed in Midwifery increases with environmental pressures and requirements [3].

The advice given to emotional intelligence is as old as human behavior, from the Old and New Testament Gospels and the Greek philosophers to Shakespeare Thomas to those who strengthen and perfect their emotional intelligence.

They acquire a unique ability to thrive in situations where others are trapped and suffering. Emotional intelligence is something inside us that is somewhat imperceptible. Emotional intelligence is what determines how we manage our behavior, how we deal with social problems, and how we make decisions that lead to positive results. Between 1900 and 1920, a new movement emerged that sought to measure cognitive intelligence. Scientists at the time studied IQ, a rapid method of separating the average person from the intelligent. They soon realized the limitations of this method. Many people were very smart, but their ability to manage their behavior and get along with others limited them. They also found that there are people who have average intelligence but are very successful in life.

Columbia University professor Thorndike was the first to name emotional intelligence skills. The term he coined was used to describe the ability of people who have good skills to get along well with people. (Interest Intelligence) Gained its current name. Immediately after that, very powerful research and studies were conducted, including a series of researches at Yale University that related emotional intelligence to personal success and happiness and professional success. The concept of emotional intelligence shows why two people with the same (IQ) may achieve very different degrees of success in life [? ].

Emotional intelligence is a fundamental element of human behavior that operates separately from cognitive intelligence and reason. There is no known relationship between interest intelligence and cognitive intelligence. You cannot guess at a person's emotional intelligence at all. This is good news because cognitive intelligence is not flexible. Interest intelligence is constant from birth or at least relatively stable unless an accident, such as a brain injury, changes it. No one gets smarter by learning new facts or learning general information. Cognitive intelligence is the ability to learn at the age of 15, which is the same as at the age of 50, but unlike emotional intelligence, it is a flexible skill that is easy to learn. Although some people naturally have higher emotional intelligence than others, someone born without emotional intelligence can still develop high IQ. Personality is the last piece of this puzzle. Personality is the style of the method or method that introduces us and distinguishes us from others. Emotional intelligence cannot be guessed from personality. Again, like a personality, it is fixed throughout life. Personal traits appear early in life and do not disappear. People often think that some intelligence traits (such as extroversion) are associated with high emotional intelligence, but those who prefer Let them be with others. Those who want to be alone do not have high emotional intelligence. You can use your personality to help develop your emotional intelligence, but emotional intelligence does not depend on and need personality [12]. Emotional intelligence is a flexible skill, while personality does not change when we consider the character. We can get a good picture of the whole person. When we measure all three, we see that they do not have much overlap, but each has a place. It has its own characteristics that can be used to understand what makes a person perform (what controls a person's actions). Four emotional intelligence skills are divided away from the basic abilities that are divided in each group. There are two emotional intelligence skills. These two groups are: individual capabilities (efficiency and adequacy and competence) social capabilities. Individual abilities are the result of self-awareness and self-management skills. Individual ability, individual ability, in a behavior and motivations of others and managing the relationship of skills that are in pairs and form individual and social capabilities [25]. So in statistical analysis they are seen separately. As you will see, you often use these emotional intelligence skills one after the other. You become aware of situations in which a skill alone to achieve Not enough for the desired purpose many of the interviewees told us that they thought that some emotional intelligence skills should work together. Individual Abilities Individual capabilities are the product of the ability to have two important skills, self-awareness and self-management. These skills focus more on the individual than on interactions (interactions) with others. Self-awareness is the ability to understand emotions accurately and precisely at the moment they occur and to understand that there are tendencies in relation to different situations. Self-awareness of our normal reactions to events also includes problems and even people [10].

Understanding tendencies is important because it strengthens our ability to assess situations quickly and accurately. It is also very important to pay attention and understand positive emotions. The only way to be able fully understand your emotions with them is to take the time to think about the emotions and analyze them to understand where they come from and why they exist. Emotions are always there for a purpose. And because emotions are a reaction to everyday life experiences, they always have a cause and take root somewhere. Emotions often seem to come without an introduction and without a prior announcement, and it is very important that you know why the actual situation is so important that they can provoke a reaction in you. Those who do this are able to get to the root of a feeling very quickly. Situations that cause strong and intense emotions always require a lot of thinking. It is very difficult for some people to accept a job. Their new has become what they wanted. Self-management is what happens when you take action or not. Self-awareness depends on your self-awareness and is the second major factor in individual capabilities. Self-management means the ability to use emotion awareness to stay flexible and to lead one's behavior positively, that is, to manage one's emotional reactions to different people and situations. That is, crippling fear emotions. They produce this fear that confuses the thoughts so much that if you want to do something at that moment you cannot

decide what is the best thing you can do in such a situation is the ability to tolerate all kinds of Emotions show self-management in the long or short moments. When you understand your feelings, the scope and number of them do not bother you, the best thing that can be done will show itself. Social capabilities focus on the ability to understand and manage relationships. Social capabilities are the product of emotional intelligence skills. Emotional Intelligence Skills acquired in the presence of others: Social awareness and relationship management Social awareness is the ability to accurately guess the emotions of others and to understand how they really feel in the sense that Find out what others think and feel, even if you do not feel and feel like them. Sometimes you are so engrossed in your emotions that you easily forget that you have to consider the other person's point of view. Self-management self-awareness and social awareness. Relationship management is the ability to use one's own emotions as well as the emotions of others to manage interactions. This makes the exchange of information transparent and one can effectively deal with conflicts and encounters. Also, relationship management is a connection that is formed with others over time. Those who manage their relationships very well, know their value, adhere to them, and are well aware that having relationships with a large number of people. Even those who do not like them very much are in their favor. Strong relationships are something valuable and useful that should be sought and appreciated. Relationships are the result of understanding people, how they are treated, and the past they share. Emotional intelligence for years, the latest theorists of intelligence have tried to bring emotions into the realm of intelligence, rather than considering emotions as two disparate opposites. "Emotional intelligence means the ability to understand others and act responsibly in relationships," said the famous psychologist Thorndike, who played an important role in popularizing the theory of interest intelligence in the 1920s and 1930s. Humanity. Thorndike believed that intelligence is not composed of one component because one cannot measure human abilities with one intelligence. For this reason, he proposes three types of intelligence: social intelligence, objective intelligence - and abstract intelligence. According to him, emotional intelligence is the ability to understand others and establish a proper relationship with them. From this point of view, an intelligent person is one who, while being in a group, can understand the feelings and emotions of others well and establish a good relationship with them [10]. Wechsler also emphasizes the irrational dimension of public intelligence.

The following phrase expresses Wechsler's emphasis on the concept of emotional intelligence. Components of emotional intelligence from Bar's perspective:

1. 1) Emotional self-awareness: Emotional self-awareness is the ability to understand emotions. This component is the only awareness of emotions. This component is not only awareness of a person's feelings and emotions, but also includes the ability and difference between them in order to understand how a person feels and why this feeling is formed in him, as well as in order to understand what The reason for these feelings is that new problems in this field are found in situations (Alexei Tai) (inability to express emotions verbally) [8].
2. assertiveness: assertiveness is the ability to express one's feelings, ideas and thoughts and to defend one's rights in a non-destructive way.  
Determination has three dimensions:
  - (a) The ability to express emotions (such as intimacy and feelings).
  - (b) The ability to express oneself openly and one's ideas and thoughts (such as the ability to express opposing beliefs and take a definite position even if it is emotionally difficult to do so and causes a loss of points.
  - (c) The ability to stand up for reality (such as allowing others to harass you or take advantage of you). These people are not shy and they often express their feelings directly and without aggression [? ].
3. Respect: Respect is the essence of the ability to respect oneself and accept oneself as a person is fundamentally good. Self-esteem is basically accepting of loving ourselves as we are. Self-acceptance The ability to accept the positive and negative aspects and limitations and its capabilities. The conceptual component of emotional intelligence or feelings of security, inner strength, self-confidence, self-confidence and feeling of inadequacy is associated with self-confidence and self-esteem or self-esteem and the relatively well-developed concept of identity is related. The self-respecting person feels inadequate and inferior [? ].
4. Self-actualization: Self-actualization refers to the ability to recognize one's potential. This dimension of emotional intelligence explains the search for richness and meaning in life. Striving to fulfill one's potential involves fun and meaningful activities and can be interpreted as a lifelong endeavor and passionate activity to achieve long-term goals. Self-fulfillment is a continuous and dynamic process to achieve maximum ability growth. Capabilities are related to having the best performance and striving to improve oneself. Self-actualization depends on the feeling and the end of the self.
5. Independence: Independence is the ability to self-guide and self-control in thinking and acting and is not emotionally independent. Independent people are self-reliant in planning and making important decisions. However, before making a decision, they look for the point of view of others and pay attention to them. Consulting with others is not necessarily a sign of dependence. Independence is basically the ability to act autonomously in

the face of the need for protection and support. Independent people avoid relying on others to satisfy their emotional needs. Independence depends on the level of self-confidence and inner strength and the desire to meet expectations and commitments without becoming their emir [26].

6. Empathy: Empathy is the ability to know and understand and appreciate the feelings of others and to be sensitive to why and how and how and how they feel this way. Empathy is the ability to know or recognize the emotions and feelings of others. Empathetic people pay attention to others and pay attention to the concerns of their interests.
7. Interpersonal relationships: Interpersonal communication skills include the ability to establish and maintain reciprocal and caring relationships, which are characterized by intimacy and love balance. Mutual satisfaction includes socially meaningful tendencies that are potentially satisfying and enjoyable. One of the characteristics of a positive interpersonal relationship is the ability to be intimate and loving and friendly to another person. This social skill generally requires a sensitivity to others, a desire to communicate, and a sense of satisfaction in those relationships.
8. Responsibility: The responsibility of social acceptance is to show oneself as a constructive member, participant and collaborator in a social group. This ability includes being responsible. Even if this relationship is not personally benefited, such people have a social conscience and their behaviors are reflected in the acceptance of social responsibilities.
9. Problem solving: Problem solving is the ability to identify and define problems and is inherently several steps that include these abilities.
  - (a) The feeling of having a problem and the feeling of having sufficient and motivated to deal with it effectively.
  - (b) Define and formulate the problem as much as possible (for example, the group problem solving method).
  - (c) Deciding and carrying out one of the solutions, examining the reasons for everyone's agreement and disagreement, solving and choosing the best way to solve the problem with conscientiousness, being regular, methodical and systematic in pursuing and reaching Related to the problem.
10. Realism: Realism is the ability to assess the correspondence between what is experienced and what exactly exists. Measuring the degree of correspondence between what one has experienced and what really exists involves researching objective evidence to substantiate and justify feelings, perceptions, and thoughts. One aspect of this factor is the amount of clear perceptual evidence in an attempt to evaluate and adapt to situations. It includes the ability to focus and carefully examine ways to adapt to the situation.
11. Flexibility: Flexibility The ability to adapt emotions and thoughts and behaviors to situations and situations is constantly changing. This dimension of emotional intelligence to the overall ability of the individual to adapt to unpredictable and dynamic unfamiliar situations. Returns.
12. Pressure tolerance: Pressure tolerance is the ability to resist stressful events and situations without stopping through active positive adaptation to pressure. This ability means to overcome problematic situations without exhaustion. This ability. Based on:
  - (a) Ability to choose methods for adapting to pressure (i.e. the solution is effective and the ability to find appropriate methods and is aware of how to do them)
  - (b) In general, an optimistic desire for new experiences and a desire to be able to overcome an existing problem (ie, to believe in the ability to deal with these situations)
  - (c) The feeling that he can control or influence the pressure situation (i.e. keep calm)
13. Impulse control: Impulse control means the ability to resist or delay the driver's impulse with the temptation to take action. This ability includes accepting aggressive impulses and self-control, and controlling anger. The nose manifests.
14. Happiness: Happiness is the ability to be satisfied with one's life, to enjoy oneself and others, and to be happy. This ability includes the satisfaction of one's abilities. General satisfaction and the ability to enjoy life. What Happens in Leisure Time Happiness is related to the overall feeling of happiness and joy. Happiness is a side effect or an important indicator of a person's overall degree of emotional intelligence and emotional performance.
15. Happiness: The ability to look bright in life and maintain a positive attitude even in the face of bad luck. Happiness reflects life expectancy and a positive approach to daily life. Happiness is the opposite of pessimism, which is one of the common symptoms of depression [8].

## 2.2 Self-interpretation

With globalization, increasing immigration, advancing technology, expanding the volume of media, and facilitating the flow of transfers, more people are connecting with more than one culture. Consequently, people who deal with

different cultures (such as Chinese, American, or English, Indian) deal with prominent people around the world who influence their cognition and behavior [18]. Researchers, marketers, and politicians are therefore eager to know how people who interact with different cultures evaluate their different perspectives and how they transmit their cultural values in different environments and are exposed to new cultural connections. They are diverse. Self-interpretation is defined as the way in which people look at their own relationship with others. Self-interpretation reflects a concept in which individuals present themselves as unique and independent or as an individual. Defines existing in social networks. Self-interpretation is defined as a set of thoughts, feelings, and actions about oneself toward others, and one's distinct from others [14]. Singelis (1994) defines self-interpretation as a set of thoughts, feelings, and actions related to one's relationship with others and one's 'self' relationship distinctly from others. The concept of independent self includes isolation from others and a desire to discover unique features of a person. Thus, for the independent self, behavior is organized around unique internal characteristics. Of course, social groups and others are still important to people whose self-interpretation is independent. That is, the emphasis is on both one's own inner qualities and those of others. However, the inner aspect of independent self-interpretation is its concept of autonomy and independence. The focus is on promoting one's own goals. In addition, individuals will be able to develop a better sense of self-esteem by expressing thoughts and feelings [21]. In contrast, for people with dependent self-interpretation, the emphasis is on maintaining interdependence or communication with others. Communication with others involves seeing oneself tied to social relationships. In addition, people's decisions and behaviors are influenced by social relationships, roles, and contexts. In short, self-interpretation remains an important structure in intercultural research. This type of research is important because self-interpretation plays an important role in understanding cultural differences in behavior, emotions, and cognition [5].

### 2.3 Accountant objectivity

The main task of the auditing profession is accreditation and accreditation in the field of financial reporting. To be successful in performing this task, auditors need to gain the trust of users of financial statements, and this trust will only depend on the proper and complete performance of the auditors in the long run. Judgment and decision making is one of the main elements of auditing and is one of the most important issues in behavioral studies and several studies have been done or are being done in this regard. Auditing is a process that is always accompanied by judgment, this can cause risk for auditors [1]. Managers, accountants and auditors are responsible for the various stakeholders who use financial information and financial statements and should be accountable for their actions. Independent auditing is one of the necessary tools for trust and accreditation of financial statements and information claimed by the client's management. In order to perform efficient and effective auditing operations, auditors need to have the necessary independence, impartiality and objectivity, this is one of the most important reasons that have led to the emphasis on these features in professional conduct and auditing standards. One of the most important tasks of auditors in order to protect the interests of society is to maintain objectivity. Objectivity is a mental category and means not having any prejudice and bias. In order to maintain the independence, impartiality and non-bias in commenting and obtaining evidence, the auditor needs to have an objective attitude or in other words be objective [23] in order for the auditor to achieve the objectivity and independence necessary for the audit operation and Developing regulations that facilitate the achievement of these characteristics, it is necessary to identify and introduce the factors that threaten the objectivity of the auditor and how they affect the objectivity of the auditor.

## 3 Research Background

Badpa, Pourheidari and Khodamipour [2] conducted a study entitled "The effect of the auditor's supportive attitudes and familiarity with the client on the auditor's initial judgment and evidence-seeking strategy." The results of research at 95% confidence level show that the auditor's supportive attitude affects the type of his initial judgment. The auditor is against the interests of the client. The auditor's familiarity with the client also has a positive effect on the auditor's agreement with the client. In addition, there is a significant negative relationship between the two variables of experience and professional identity of the auditor with the type of his initial judgment, ie the probability of non-disclosure of possible debt, which can be considered in line with the principle of conservatism.

Mashayekhi and Eskandari [16] conducted a study entitled "Study of the relationship between the components of emotional intelligence and auditors' judgment". The results show that auditors with higher emotional intelligence make better judgments. This study is a very good starting point for considering emotional intelligence skills training among auditors.

Saeedi Garaghani and Naseri [20] examined the relationship between individual differences and auditors' professional judgment and concluded that optimism, self-confidence, experience and gender lead to differences in auditors' professional judgment.

Mahdavi and Sarvestani [15] examined the role of accounting standard-setting approaches in the psychological characteristics of auditors using structural equations and concluded that process responsiveness has a direct effect on the level of evidence requested by the auditor. However, cognitive motivation does not have a significant effect on the level of evidence requested by the auditor. Also, the findings of this study showed that the type of accounting standards does not have a significant effect on the level of evidence requested by auditors, but standards-based standards increase the level of evidence requested by the auditor.

Svanberg and Öhman [23] examined the effect of transformational leadership on auditor objectivity. 198 Swedish auditors participated in this field study. The results of this study showed that the transformational leadership of the client has a negative effect on the auditor's objectivity and this effect is done only to some extent through familiarity with the client.

In addition to measuring the attitudes of auditors and tax experts, Pinsker et al. [19] compared them in terms of supporting employers and taxpayers; Measuring client (modi) support shows the willingness of an expert to support that client (modi)'s approach in conditions of ambiguity. The results showed that tax professionals have higher supportive attitudes than auditors and are more likely to defend their taxpayers, and this kind of attitude leads them to reconsider their beliefs after obtaining additional evidence.

Sony and Mekoth [22] in the study "Relationship between emotional intelligence, employee adjustment, job satisfaction and job performance" which was examined in India, their results showed that there is a positive relationship between emotional intelligence and employee adjustment and also in particular All dimensions of emotional intelligence are positively related to job satisfaction and job performance.

Francis and Wang [7] in their research showed that auditors tend to modify their recommendations, that is, they direct their views to views that are contrary to the opinion of the client. If the evidence is asymmetrically weighed against this type of behavior during the review process, then the objectivity of the auditing standards is compromised.

Litjens et al. [13] in their study concluded that the auditor's objective attitude affects his judgment and auditors who have a higher supportive attitude than judges who have a lower level of supportive attitude make judgments that are more it is desirable for the employer; They also showed that the decision-making environment affects the relationship between the supportive attitude and the auditor's judgment.

## 4 Research Method

The method of data collection is library and field. The research method is descriptive survey. In order to collect data in a field method, interviews with experts, accountants and auditors were conducted using a questionnaire. The statistical population of the study is 107 companies listed on the stock exchange in 1398. In order to determine the sample size, stratified random sampling method has been used. Based on this and according to Krejcie and Morgan table, 86 companies have been selected as a sample. Data analysis was performed using SPSS software. In the present study, the Bradbury-Graves (2005) test and its components were used to determine emotional intelligence and were translated and edited by Ganji [8]. This test has 28 questions that are divided into 5 scales of general emotional intelligence, self-awareness, self-management, social awareness and relationship management. The test scoring method is done using a 6-point scale from 1 to 6. The number of articles for self-awareness is 6 articles, self-management is 9 articles, social awareness is 5 articles and relationship management is 8 articles. In order to measure the objectivity of the auditor, taking into account the objectives of the test and considering the steps of preparing the test content, including reviewing the literature on test objectives, expert opinions on the subject, content of dimensions and similar test questions, short scenarios were designed.

Respondents were asked to consider this in the case of the largest audit firm owner. The issue is about situations in which the auditor and the client disagree. The respondent is asked to take the possibility of falling short of his position and following the opinion of the client Express the Likert spectrum (very low, low, medium, high, very high). The very high option indicates a higher probability that the auditor will give in to the client's request and ignore his judgment. In contrast, the very low option indicates more objectivity of the auditor. In this research, content validation and structural validity methods are used to determine the validity of measurement tools it becomes. The purpose of content validation is to answer the question of whether content is a measurable tool.

Does it have a defined objectivity or not? In other words, is the content of the test to measure objectivity

Is it really measured by objectivity? Therefore to assess the content validity of the judgment experts are used in the field of auditing. After listing all the signs that assess the objectivity he does; Through the literature, the simplicity and clarity of each item and also their necessity can be asked in the form of a questionnaire from relevant experts.

### 5 Research Hypotheses

1. Self-interpretation affects the objectivity of auditors.
2. Self-interpretation affects the emotional intelligence of auditors.
3. Emotional intelligence affects the objectivity of auditors.

### 6 Descriptive Statistics of Research Variables

According to the second part of the questionnaire and the information filled in by the participants in this questionnaire based on the descriptive statistics of research variables, the data were obtained in Table 1; The percentage of data frequency is observed in terms of descriptive statistics of variables. According to the results obtained; Mean and standard deviation of research variables are shown. As the results show, the mean and standard deviation of the emotional intelligence variable are equal to 3.51 and 0.408, respectively, the mean and standard deviation of the self-interpreting variable are 3.49 and 0.322, and the mean and standard deviation of the auditor objectivity variable are equal to 46, respectively 0.3 and is 0.549.

Table 1: Descriptive statistics of research variables

Questionnaire	Average	The standard deviation	Skewness	kurtosis
<b>Emotional Intelligence</b>	3.51	0.408	-0.863	0.662
<b>Self-interpretive</b>	3.49	0.322	-0.798	0.447
<b>Auditor Objectivity</b>	3.46	0.549	0.016	-0.110

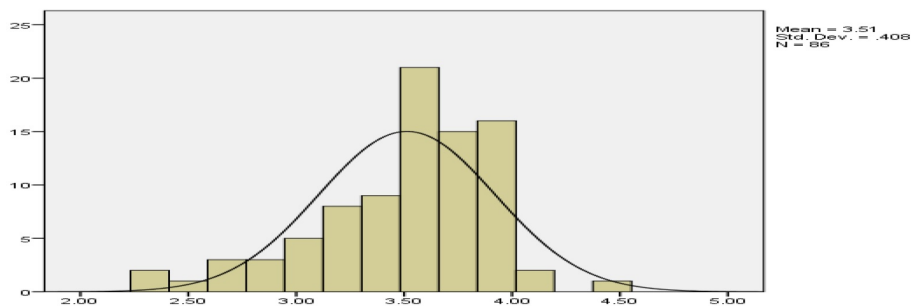


Figure 1: Descriptive statistics of emotional intelligence

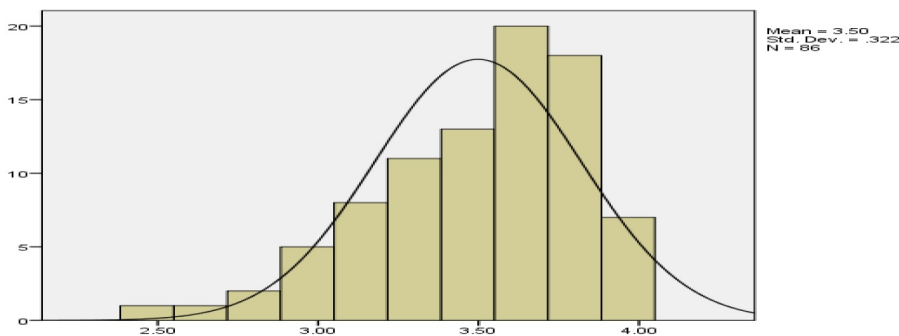


Figure 2: Chart of self-interpretive descriptive statistics

#### Kolmogorov-Smirnov test



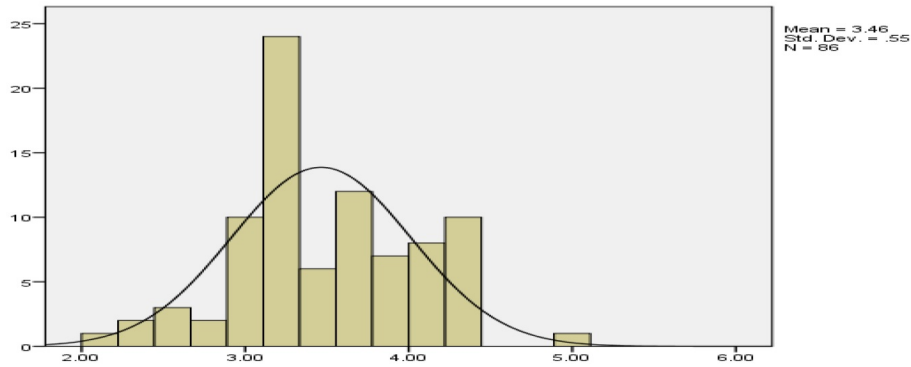


Figure 3: Chart of descriptive statistics Auditor objectivity

The Kolmogorov-Smirnov test is used as a distribution conformity test to examine the distribution of quantitative data. This test is used to test the normality of the community distribution. In order to use statistical techniques, it must first be determined whether the collected data have a normal distribution or are abnormal. Because in case of normal distribution of the collected data, parametric tests are used to test the hypotheses and in case of abnormality, non-parametric tests are used. For this purpose, in this step, we will examine the results of Kolmogorov-Smirnov test for each of the independent and dependent variables and based on the results, we will select the appropriate tests to check the validity of the research hypotheses.

The data of variable *i* have a normal distribution:  $H_0$

The data of variable *i* do not have a normal distribution:  $H_1$

According to the results of the table below, if the value of the significance level is greater than the error value, we conclude hypothesis zero, and if the value of the significant level is less than the error value, we conclude hypothesis one. Table 2 shows the test result of the normality of the dependent variable and its components.

Table 2: The test result of the normality of the dependent variable and its components

Questionnaire	Statistical value of Z	Significant level	Error value	proving a theory	Conclusion
Self-interpretation	5.532	0.139	0.05	$H_0$	normal
Intelligence of life	8.175	0.125	0.05	$H_0$	normal
The object of the auditors	7.356	0.120	0.05	$H_0$	normal

**Research Hypothesis Test:**

Emotional intelligence affects the relationship between self-interpretation and the objectivity of auditors.

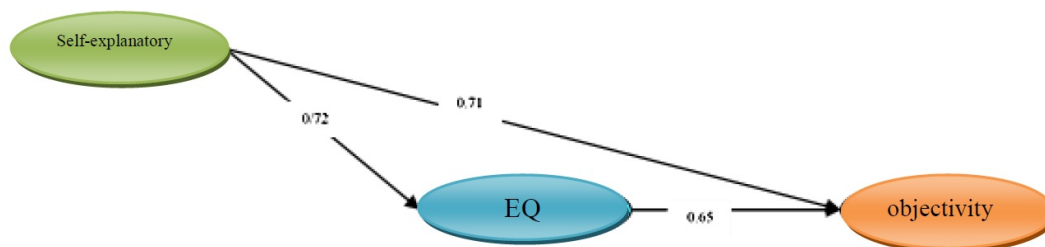


Figure 4: Research variables in standard mode

The diagram above shows whether the research variables are related to each other. The results indicate that since the factor load of all variables is greater than 0.3, so there is a favorable relationship between the research variables and play an important role in measuring the dependent variable.

Figure 5 Shows the significance of the coefficients between the explicit and implicit variables. Since significance has been investigated at the level of 0.05, if the amount of values or coefficients obtained t-value outside the range of 96 1.96, the relationship is significant. The results show that the values of t are significant for all. Regarding model

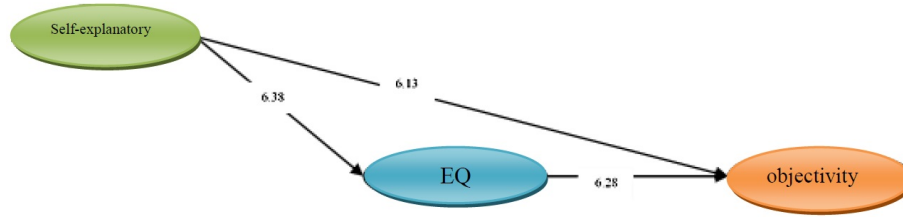


Figure 5: Research variables in a significant way

fit indices after elimination of covariance errors, examination of fit indices show that the model has a good fit.

The ratio of chi-square to degree of freedom is 2.71. The root mean square root of the approximation error (RMSEA) is 0.04. Other fitness indicators such as goodness-of-fit index (GFI) and adjusted goodness-of-fit index (AGFA) were 0.92 and 0.93, respectively, which confirm the model fit. In the following according to the information obtained from the results of diagrams (4); And (5); The effect of each of the independent variables on the dependent variable is presented according to the effect of the mediating variable.

Table 3: Estimates of coefficients of variables

Estimation of variables	Parameter Standardized	Standard estimation error	t
Direct effect of self-interpretation on auditor objectivity	0.71	0.001	6.13
The direct effect of self-interpretation on emotional intelligence	0.72	0.001	6.38
The direct effect of emotional intelligence on the auditor objectivity	0.65	0.001	6.28
Indirect effect of self-interpretation on auditor objectivity with the role of emotional intelligence	0.46	0.001	5.25

Table 4: Indicators of goodness Fitting the research model

Fitness index	Acceptable range	The amount obtained
Chi-Square	-	2.65
The significance level	Less than 0.05	0.001
X2 ratio to the degree of freedom	Less than 3	2.71
RMSEA	Less than 0.08	0.04
GFI	Greater than 0.9	0.92
AGFA	Greater than 0.9	0.93

In order to evaluate the fit of structural equation model from Chi-Square indices (Chi-Square), chi-square significance level (p), approximate error estimation root index (RMSEA), normalized fit index (NFI), incremental fit index (IFI), Tucker-Loyer index (TLI), adaptive fit index (CFI), standardized fit index (PNFI) and in table 4 the fit indices of the modified model can be seen. Since the chi-square is affected by the sample size, the significance level of the chi-square alone is not a valid criterion for evaluating the fit of the model. Therefore, other indicators are used to check the fit of the model. IFI, TLI, GFI, CFI indices have a range of zero to one, the closer their size is to one, the better the fit of the model. Also when RMSEA is less than 0.08; Normal chi-square is less than 3 and PNFI and PCFI indices are greater than 0.5, indicating a good fit of the model. Based on these results, it can be concluded that the modified research model has a good fit.

## 7 Conclusion

Auditors use individual and structural characteristics for self-interpretation and decision-making, and given that auditing involves professional self-interpretation, examine the impact of such characteristics of auditors on their self-interpretation, both practically and scientifically. It is noteworthy and what has not been considered in the meantime

is the subject of emotion and its effect on the auditor's self-interpretation and objectivity. The results showed that the significance level of the research variables in the Kolmogorov-Smirnov test is more than 0.05. Therefore, the research variables follow the normal distribution. The results showed that the Cronbach's alpha value of all research variables was above 0.7, so it indicates that the questionnaire had good reliability. The results related to the mean and standard deviation of the research variables showed that the mean and standard deviation of the emotional intelligence variable are equal to 3.51 and 0.408, respectively, the mean and standard deviation of self-interpretation 3.49 and 0.322, and the mean and standard deviation of the objectivity variable. The auditor is equal to 3.46 and 0.549, respectively. The results indicate the research hypothesis entitled "Emotional intelligence affects the relationship between self-interpretation and auditors' objectivity", shows that since the factor load of all variables is greater than 0.3, so there is a favorable relationship between research variables with each other. And play an important role in measuring the dependent variable. The results indicate the research hypothesis entitled "Emotional intelligence affects the relationship between self-interpretation and auditors' objectivity", shows that since the factor load of all variables is greater than 0.3, so a favorable relationship between research variables is established with each other. And play an important role in measuring the dependent variable. The most important reason for this result is that given that the auditing profession uses a predetermined program to audit companies, auditors in each department have a great deal of freedom of action. And they can have professional judgment and use different methods to achieve their goals. The higher the emotional intelligence of people, the higher their performance. Unfortunately, in Iran's educational and work environments, it is also in fields such as the field. In accounting and auditing, most of the technical skills are emphasized and the dimensions of emotional intelligence and general skills are not given importance. The results of the main hypothesis test of this study are consistent with the research of Sony and Mekoth [22] and Hajjiha and Molla Soltani [11]. Based on their results and the present study, it can be stated that between general emotional intelligence and There is a significant relationship between the auditor's performance. Significant results of coefficients between explicit and implicit variables showed that since significance has been investigated at the level of 0.05, if the amount of values or coefficients obtained t-value is outside the range of 96 1.96, the relationship is significant. The results show that the values of t are significant for all. Regarding model fit indices after elimination of covariance errors, examination of fit indices show that the model has a good fit. The ratio of chi-square to degree of freedom is 2.71. The root mean square root of the approximation error (RMSEA) is 0.04. Other fitness indicators such as goodness-of-fit index (GFI) and adjusted goodness-of-fit index (AGFA) were 0.92 and 0.93, respectively, which confirm the model fit. In order to evaluate the fit of structural equation model from Chi-Square indices (Chi-Square), chi-square significance level (p), approximate error estimation root index (RMSEA), normalized fit index (NFI), incremental fit index (IFI), Tucker-Loyer index (TLI), adaptive fit index (CFI), normalized fit index (PNFI) and model fit results showed that chi-square is affected by sample size, significant level of chi-square alone is a valid criterion for evaluation It does not fit the model. Therefore, other indicators were used to evaluate the fit of the model. Indicators IFI, TLI, GFI, CFI have a range of zero to one, the closer their size is to one, indicate the better fit of the model. Also when RMSEA is less than 0.08; Normal chi-square is less than 3 and PNFI and PCFI indices are greater than 0.5, indicating a good fit of the model. Based on these results, it can be concluded that the modified research model has a good fit.

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