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The effect of Glam components on auditors' behavioral bias with structural equation technique

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Abstract

The purpose of the research is to investigate the effect of Golam components on auditors' behavioral bias with the structural equation technique. The target population of this research was the auditors who are members of the audit organization and private sector audit institutions, who were selected through random sampling and examined in a period of 6 months. The research tool was standard questionnaires and Partial Least Squares (PLS) analysis was used to fit and test the research hypotheses. The negative reinforcement of Golem's theory intensifies the positive effect of the auditor's behavioral and judgmental bias. In fact, based on Golem's theory, under the influence of the negative perception of his fit with the characteristics of the auditing profession, the auditor imagines negative expectations in himself and causes the auditor to suffer contradictions in his professional judgments due to the existence of perceptual errors. The desirability of professional judgments. The more ethical behavior of auditors decreases, the quality of audits decreases. Behaviors that reduce audit quality, which are caused by the behavior of auditors during the audit period, cause a decrease in the efficiency of evidence collection.

Keywords: Glam, behavioral bias, auditing profession
2020 MSC: 03H10

1 Introduction

In every society, different occupations and professions active in the society, in addition to the principles and rules of general ethics, follow a special value system that has been accepted by the workers of that profession, which is called professional ethics. From another point of view, it can be said that the written set of ethical rules that defines and explains the way of behavior and the responsibility of the members of the profession in front of the society, in front of each other and in front of the interested parties, is called adherence to the code of professional conduct, which is not observed and violated. In addition to the possibility of punishment, it can cause a lot of cultural damage to that profession and even society [71]. In fact, the professional code of conduct and adherence to it is considered one of the universal behavioral norms in any society, which defines the behavior of that job and its employees. In the meantime, some jobs, such as those with more responsibility and accountability, will have a more considerate role from the point of view of observing professional behavior, because if they deviate from ethical principles, it can bring

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heavy social consequences. The auditing profession is considered as one of these jobs in today's societies, and any violation of its professional and behavioral principles can have irreparable consequences on the social status of the stakeholders' trust [13]. In fact, with the passage of time and the growing competition in the auditing profession, auditing service providers tried to provide services with different approaches compared to the past. Based on this, in line with the standards and code of professional conduct codified by the institutions and organizations that monitor auditors' performance, the institutions tried to create behavioral patterns based on the responsible characteristics of the auditing profession in society [33]. Also, the growth of theories such as social identity theory, non-dependence theory, professional commitment theories, etc., along with specific standards of the auditing profession, such as impartiality and professional skepticism, made the subject of ethics to be considered as an advantage in the competitive environment of the auditing market. that in the research field during the previous years, countless researches such as Sweeney et al. [63]; Bamber and Leier [9]; Plant et al. [54]; Yeganeh et al. [71]; It has been done by Safarzadeh et al. [59]. But it can be said that in most of these researches, the main axis was ethical requirements and their compliance by auditors, and less research has paid attention to the impact of unethical behaviors of auditors in other institutions, especially by relying on behavioral theories such as power seeking and level of expectations. To develop new literature on this topic. Understanding this theoretical gap, this research focuses on providing a model to better understand the mental content and behavioral functions of auditors. In fact, the emergence of unethical behaviors in the auditing profession is considered a social concern, and the possibility of its institutionalization in the auditing profession can lead to functional immorality. Because the presence of negative behavioral incentives in auditors' performance causes the development of moral self-confidence that the auditing community is looking for, to be damaged and causes individual behaviors to suffer a crisis. On the other hand, the Pygmalion effect, as a theory based on expectation, plays a significant role in reducing these moral misconducts and its institutionalization in auditing. In fact, the Galatea effect defines the role of beliefs and expectations in strengthening adherence to ethical behaviors and refers to a series of individual expectations and society's expectations and beliefs from the auditor and his role in reviewing the financial performance of the owners, which can improve the performance of the auditor, and on the contrary, if this If the expectations are reversed and the perception of the auditor's capabilities is not optimal, the auditor's performance will decrease and this issue can directly affect the quality of the auditors' comments [27]. On the other hand, Machiavellianism is a type of approach based on the desire for functional power and deception in each person. In fact, Machiavellianism, as a term to describe the tendency to cheat and mislead others in order to achieve personal gain, is associated with violating the rights of others. People with high Machiavellianism ignore moral norms in order to achieve personal goals [58].

The category of ethics and practicing professional ethics is one of the serious and noteworthy topics in the field of accounting and auditing, which directly affects the honesty and ability of accountants and auditors to gain public trust [72]. With the increase in the level of bankruptcy of large companies such as Enron and Worldcom, legislators and international institutions such as the International Auditing Standards Board [22], revised the laws and standards related to the code of professional conduct and through the expansion of ethical behaviorism and value-oriented development in this field., are seeking to advance the responsible role of auditors in improving the level of specialized functions in investigations. In fact, the accounting professional bodies compiled guidelines through the Code of Professional Conduct to motivate auditors to increase ethical behavior [12]. Although auditing standards, such as IESBA's ethical rules, place auditors in the value-oriented path by examining and identifying threats in this profession, but due to the inherent nature of some ethical characteristics in the auditing profession, such as impartiality and doubt, the need to develop ethical values based on recognizing the drivers It is very important and significant to influence auditors in this field [51]. In other words, although the regulatory bodies and the developers of standards tried to promote ethical values in the auditing profession by using requirements, it is clear that this behavioral dimension in auditors requires focusing on external stimuli in order to strengthen ethical values in the auditing profession [7]. One of these moral stimuli is a work called the success of the self. This work is considered as an important theory in interpersonal communication that examines the impact of auditor's beliefs and expectations. In other words, the effect of superlative success refers to a series of individual expectations and society's expectations and beliefs about the auditor and his role in examining the financial performance of the owners, which can increase the level of adherence to ethical values in the auditor, and on the contrary, if these expectations are reversed, It causes the level of adherence to ethical values in the auditing profession to decrease based on negative external stimuli [27]. In fact, the effect of superego success can be considered as a predictor of the individual's belief about ethical values in the auditor, and according to Shinde et al. [61], it is likened to a reality that is influenced by individual beliefs and social beliefs. They create, the fact that if these beliefs were not there, they probably would not have been formed. The success effect of Farakhod is the result of studies started by Downey [21], and completed by Rosenthal and Jacobsen [57], (Asghari Moghaddam and Mehboob [6]). This theory explains how the explicit transfer of an auditor's subjective expectations about how the auditor's professional values are about the owners and comments about their performance, so that

they form their comments in accordance with their expectations. The essence of the superego achievement theory in the auditing profession is based on this point of view, that the beliefs and expectations that determine the value of auditors are based on the code of professional conduct such as doubt and impartiality, beliefs and expectations that are the product of the behavior and expectations of society, shareholders, analysts, audit partners and so on is with the auditors. This effect, in the auditing profession, is much more pronounced when the stakeholders' beliefs fuel the auditors' responsible role and strengthen them with more motivation to investigate any deviation from the facts [41]. In this research, the effect of GLAM as an external stimulus on the functions affecting value-oriented developments and auditors' behavioral bias is investigated.

2 Theoretical Foundations

2.1 Glam's effect

The theory of documentation of behavioral and perceptual functions in people has a complex process that for its correct and relative understanding requires the examination of the stimulus level and factors related to behavior based on specific evidence and documentation. Gollem's effect based on a documentary basis was first proposed in 1948 by Merten under the subcategory of superego success theory. Golem's effect is actually proposed in the continuum of the concept of superego success or Pygmalion. In other words, this work is considered in conflict with the concept of Galatea, which is also a subset of Pygmalion's theory of transcendental success.

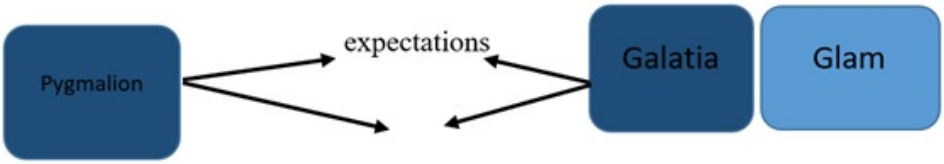

Figure 1: **The theoretical development process of Glam's theory [56]**

Based on the framework of the above theory, the Pygmalion effect refers to a psychological phenomenon based on which people show direct reactions to the level of expectations of others. For example, if the society believes that the auditors do not have the necessary technical and specialized functions, the auditors themselves will also believe and on this basis the quality of the reviews will decrease, at the same time the opposite is also true and if the auditors If there are high expectations for specialized capabilities, they increase their efforts to achieve such expectations [53]. In contrast, Galatia's effect refers to the expectation of a person based on capabilities. In this way, people are influenced by their behavioral stimulus in relation to their level of expectations. According to this effect, a person's positive expectations of himself will improve his performance. The existence of the process of expectations in individual behaviors can be explained based on the relationships in the auditing profession.

When high self-expectations lead to high performance, the Galatea effect is said to have occurred. There are several issues with performance expectations. These include specific self-efficacy, self-confidence, and performance expectancy. Although conceptually somewhat distinct, such constructs are related to each other and have similar correlations with other constructs [3]. Later, Livingstone called this phenomenon the Galatea effect after observing the result of an experiment. The results he observed were not due to an independent cause, but the result of the expectations that the researcher unconsciously instilled in the subjects. By knowing that people are supposed to behave in a certain way, this pre-mind causes them to behave in the way expected [70]. The Pygmalion effect refers to a psychological phenomenon based on which people show direct reactions to the level of expectations of others. For example, if the society believes that the auditors do not have the necessary technical and specialized functions, the auditors themselves also believe that they do not perform at an optimal level in terms of the quality of the audits. If there are high expectations, they will increase their efforts to achieve such expectation [53]. The Pygmalion effect is considered an important tool in the auditing profession, but perhaps its effects have not been addressed much, at least in scientific and experimental research. This theory informs audit partners that the success factor of auditors does not depend only on the conditions, quality and competence of the person or on the professional work environment [57]. Audit partners and even the society that benefits from the decisions of the auditors should always believe in the auditors and expect them to succeed with the best results; because it is in such a situation that auditors will always feel this belief and show their best skills and abilities [61]. Based on the interaction and behavior regulation model of Guiral et al. [27], who investigated the existence of the Pygmalion effect in the auditing profession, it should be stated that the expectations of the auditor's professional performance have an impact on their vote and decision-making.

On the other hand, Louwers et al. [42], identified three important problems that confirm the Pygmalion effect. It is hard and difficult to believe that the auditor's quality opinion can be considered an indicator for stakeholders' decision-making, because it is possible that the auditor's opinion is influenced by a positive atmosphere for business owners. Second, if this is the case, it is not clear whether the auditor's opinion can make the investment from the shareholders more attractive to the entrepreneur in the capital market. Third, according to the created Pygmalion effect, auditors may be influenced by expectations or a positive atmosphere for the owners, in which case they may not be able to comprehensively evaluate the financial performance of the owners, and this issue can affect the quality of the auditors' comments.

2.2 Behavioral bias of auditors

Cognitive biases may cause errors in professional judgments in any decision-making situation, especially in complex structures and under pressure, including when auditors conduct independent audits. Psychological studies have come to the conclusion that cognitive biases are often influential in auditors' decisions. There are many cases that economic interests influence auditors' judgments. But it should be noted that excessive insistence to please an employer is not considered as a cognitive bias, although it is a sign of the auditor's independence. Cognitive biases affect the work of independent auditors in different ways. Firstly, auditors have basic responsibilities to evaluate a wide range of decisions made by different people, and such decisions are not unaffected by cognitive biases. Secondly, auditors should pay attention to how and under what headings cognitive biases affect their decisions during the audit work. Examining audit files are all those who have the opportunity and chance to inject their biased opinions in most of the decisions that are made during the audit process, in fact, everyone who has the most contact with the auditors.

For example, business managers and accountants may consciously apply conditions for the influence of various cognitive biases on auditors' activities, such people can use their awareness to extract such biases from the auditors' decision-making process and manage them. Finally, cognitive biases can influence the decision-making process of people who control the quality of their work after the auditors' judgment. These people are: The experts examining the audit case, the members of disciplinary and professional working groups, the authorities responsible for legal investigations, the protesting and damaged investors, and finally the opportunists have unanimously identified the most common types of systematic cognitive biases that are used in the decision-making process. Auditors are observed to describe:

In relation to bias and prejudice, it is necessary to find the root and examine its destructive effects to be after the recent financial scandals, if we want to lose trust in the field of auditing have no choice but to identify and eradicate destructive biases, and only then can degree of reliability of financial reports prepared and published by companies and reviewed and approved by auditors were assured [46]. Psychological research shows that people's mental tendencies have a great influence on the way they interpret information. Even when people are trying to be unbiased and fair, they are unconsciously influenced by bias. When there is enough motivation to achieve a certain result, it will usually be possible to achieve that result; that is why people often believe that they make better decisions than others, are smarter and that the stocks they choose will definitely be the best and will result in the best returns and results. Even if all the evidence shows otherwise. Therefore, unconsciously, there is a tendency in people to analyze and predict their situation based on their mental images without proper knowledge of the process and what is actually happening. While one should try as much as possible to make judgments without prejudice. Many experiences show the power of prejudice and self-centeredness and how prejudice can destroy legal negotiations [60]. Professional auditors may seem immune to such biases; But the environmental conditions of the auditing company may provide a favorable environment for unnecessary biases.

2.3 A reflection model of the ethics of the auditing profession

This model was presented by Martin [43], and it proposes the basis of moralism as a social consequence, and it is also defined as a reflection of pluralist behaviorism in occupational and professional environments. In fact, this researcher believes that reaching ethical philosophies in the auditing profession is a result of the individual's definition of his goals in the social environment. When an auditor understands the concept of equality and transparency from his social environment, an auditor is likely to show more fair behavior in his professional behavior.

As it is evident in the conceptual model extracted from ethicalism in the auditing profession, the social environment and then the professional environment can be considered as a factor to achieve the development of the auditor's moral self-confidence in professional fields and cause a stronger inference for the auditor than create a job and work content.

Table 1: The most common systematic cognitive biases in the auditing work process.Chinna et al. [16]

Explain the type of bias	Title bias	Row
Ignoring all information and the desire to gather evidence that confirms the theory of interest or expectation of the examiner.	confirmation	1
Kahneman and T. Versky [66], found that decision makers tend to predict the probability of an event based on the degree of accessibility of an example of that event in the mind, that is, whether such an event is really accessible in a person's mind or not. Accessibility influenced It is imaginable, familiar, and clear and is supported through evidence such as scenario thinking.	accessibility	2
To simplify and speed up decisions related to similar issues, people tend to choose similar solutions that they have used in the past for similar events.	similarity	3
Despite the fact that the conditions are different, the decision-maker does not want to change his way of acting and making decisions, and chooses the action that he adopted in the previous conditions and phenomena.	Stability oriented	4
In this bias, people tend to make their decisions quickly and choose solutions that have clear results. Undoubtedly, this habit is such hasty decisions of the immediate end type that will often have unfavorable results.	Unreliability	5
The frame of presentation of information related to a decision may influence the decision maker's chosen alternative.	running away	6
A tendency that has a positive or even negative effect on the judgment of the decision-maker regarding the other behaviors of that person or subject as a result of the behaviors or characteristics of a person or an issue.	Framing	7
Tendencies due to which the decision maker provides clearly illogical reasons to justify his previous decisions.	halo	8
A situation where the decision maker dislikes the subject under investigation for unknown reasons or the subject is so complicated that he tends to avoid getting involved with it.	illogical	

Figure 2: **Reflection model of moralism**

2.4 Auditor's ethical reasoning model

This model was presented by Nadafi and Ahmadvand [49]. In this research, the concept of auditor's ethical reasoning is a concept based on auditors' subjective knowledge of the content of their auditing profession. This study argues with the reviews of similar studies that auditors should observe ethical issues in their professional work. In addition, psychological studies show that decision makers are often confused in considering the factors that affect the quality of evidence.

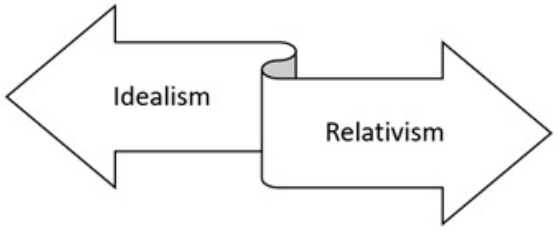

Figure 3: **Model of moral reasoning**

This research, which was a short research in its content, dealt with the conflicting role between idealism in ethics and relativism in ethics and specified that auditors are placed between these criteria in order to reach reasoning in auditing and depending on the individual and behavioral approaches of possible people. The number of arguments is

different for people. But what should be considered more is the issue of auditors' ethical understanding and recognition of it in their professional environment [41].

The effect of Golam components on auditors' behavioral bias

2.5 Myopia (Mgopia)

It is expected that when companies achieve significant financial success, they will have the opportunity and resources to invest in future long-term assets. Therefore, companies that simultaneously report higher than expected returns and normal marketing and research and development expenses are likely to be subject to the characteristic of myopic management (having short-sighted managers). To identify and determine short-sighted companies, it is first necessary to estimate the expected level of asset return, marketing cost and research and development cost for each company in each time period. In this regard, following Lin [5], relations (2.1) to (2.3) have been used:

$$ROA_{it} = \beta_0 + \beta_1 ROA_{it-1} + \varepsilon_{it} \tag{2.1}$$

$$Mktg_{it} = \beta_0 + \beta_1 Mktg_{it-1} + \varepsilon_{it} \tag{2.2}$$

$$R\&D_{it} = \beta_0 + \beta_1 R\&D_{it-1} + \varepsilon_{it} \tag{2.3}$$

In these relationships; ROA_{it}, $Mktg_{it}$ and $R\&D_{it}$ are, respectively, return on assets (net profit divided by total assets), marketing cost and research and development cost for company i in period t. It is reminded that the marketing cost and research and development costs were extracted from the explanatory notes disclosed by the companies.

Emotional tendency of investors: The emotional tendency index of the capital market was used to measure the emotional tendencies of investors. This index has been expanded by Jones [34], and by adjusting the model presented by Persaud [38].

Therefore, the emotional tendencies of investors are measured using the following model.

Model (1)(2.4):

$$SENT = \frac{\sum (R_{i,t} - R_r)(R_{iv} - R_v)}{\left[(R_{i,t} - R_r)^2 (R_{iv} - R_v)^2\right]^{\frac{1}{2}}} \times 100 \tag{2.4}$$

That in the above model; Ri,t :: annual return of company i in year t. Riv: volatility rating of company i's stock returns, which is used from the average standard deviation of stock returns 3 years before t. Rr: the average annual return rank of the portfolio companies (in this study, the sample companies are sorted by size (logarithm of the company's market value) and classified according to 5 portfolios from small to large, so that the number one portfolio of companies with the lowest amount The desired criterion and portfolio number 5 should include the companies with the highest value of the criterion in that year) and Rv: the average historical volatility rating of the stocks of the portfolio companies.

Cognitive bias and stock valuation

Model (2)(2.5):

$$M_{i,t} = \beta_{0jt} + \beta_{1jt} \times B_{i,t-1} + \beta_{2jt} NI^{+}_{i,t-1} + \beta_{3jt} I(\prec 0) NI^{+}_{i,t-1} + \beta_{4jt} LEV_{i,t-1} + \varepsilon_{i,t1} \tag{2.5}$$

In the equation, i represents each of the companies and j represents the industry to which company i belongs. Mi,t is the logarithm of the market value of company i at the end of September of year t. Bi.t-1 is the logarithm of the book value of common stock at the end of March of the year t-1, NIi,t is the logarithm of the absolute value of the net profit, (0>)I is a dummy variable that is equal to 1 when the net profit is negative and otherwise The face is equal to zero. LEV I,t-1 is the leverage ratio calculated as 1 minus common stock divided by total assets. Observations in which the leverage ratio is greater than one or less than zero are removed. The difference between Mi,t and the value obtained from the equation, Mi.t-1 is called the firm-level misvaluation, MISVi,t. Positive MISVi,t indicates overvaluation and negative MISVi,t indicates undervaluation. Stocks with MISVi,t near zero indicate fair pricing.

2.6 Overconfidence

Overconfidence causes investors to 1) trade too much 2) keep a non-diversified portfolio [52]. To measure the frequency of transactions, the monthly turnover of the portfolio, and for the diversity of the portfolio, the average number of stocks in the portfolio and the total weighted Portuguese square is calculated for each account.

Monthly portfolio turnover

Similar to the research of Takcheh and Yilmaz [65], monthly portfolio turnover is used to measure overconfidence. In each month of the period under review, the common shares held by each investor at the beginning of month t are determined from the portfolio statement. To calculate the monthly turnover, the balance sheet information is compared with sales and purchases during month t.

Model (3)(2.6):

$$Monthly\,Turnover = \frac{\frac{\sum_{i=1}^{n} X_{it} * P_{it}}{W}}{2} \tag{2.6}$$

Xit: the amount of shares bought in month t-1 or sold in month t, Pit: the price of shares bought or sold at the beginning of the month, Wt: the market value of the investor's stock portfolio at the beginning of the month.

2.7 Calculation of extraordinary returns

Before explaining how to calculate extraordinary returns; This important point should be pointed out, and that point is that in the stock exchange markets where there is a limit on the increase or decrease of prices during the day (for example, in the Taiwan Stock Exchange, the limit is 7 percent or in the Tehran Stock Exchange, the limit is 5 percent); From the weekly returns

It cannot be used daily. Because there is a correlation between securities returns. But the effect of self-correlation on monthly or annual returns is not very strong [15]. On the other hand, in some stock exchanges, there are long breaks in stock transactions. For example, there are long trading breaks in the Tehran Stock Exchange; It is not possible to calculate the yield on a weekly or monthly basis. Therefore, according to the mentioned cases, in this research, stock returns have been calculated on an annual basis. Abnormal return of each share refers to the difference between the actual return and the expected return of that share.

The actual yield of each ordinary share is determined according to the following: a) the fluctuation of the share price during the investment period. b) Cash profit per share c) benefits arising from the right of preemption to buy shares c) dividend or prize shares. Usually, different models are used to calculate the expected return of that share. Financial and investment researchers have recommended certain models for special conditions. In most of the researches related to over-reaction or under-reaction, two adjusted market return models and market model 1 have been used. For example, Zerwin [73], Albert and Henderson [4], Dansereau et al. [18],, Kryznowski and Zeng [37], have used the 8-adjusted return model of the market.

According to this model, it is assumed that the expected return is the same for all securities and the return of each security is similar to the market return. Hence, we will have:

Model (4)(2.7):

$$E(R_{jt}) = E(R_m) \tag{2.7}$$

According to the mentioned explanations, the abnormal return can also be calculated as follows:

Model (5)(2.9):

$$AR_{i,t} = R_{i,t} - R_m \tag{2.8}$$

Here, it is assumed that the expected return is the same for all securities and the return of each security is similar to the market return.

The market return is calculated as follows:

Model (6)(2.10):

$$R_m = \frac{I_1 - I_0}{I_0} \tag{2.9}$$

Where I0 is the total price index of all ordinary shares announced by the stock exchange at the end of the year and I1 is the market price index at the end of the year.

2.8 Over confidence

In order to measure this variable, Kotusev model [36], is used.

$$\begin{gathered} Newinvest_{it} = \beta_0 + \beta_1 Grow_{it} + \beta_2 Lev_{it} + \beta_3 Cash_{it} + \beta_4 Age_{it} + \\ \beta_5 Size_{it} + \beta_6 Return_{it} + \beta_7 Squnewint_{it} + \varepsilon_{it} \end{gathered} \tag{2.10}$$

where: Newinvestine surplus investment in the company's assets in year t (which is calculated from the sum of capital expenditures with the purchase of tangible fixed assets minus the sale of tangible fixed assets with accumulated capital depreciation); Growie is the company's revenue growth in year t (which is achieved by revenue growth through revenue from sales and services); Lveit financial leverage of the company in year t (which is calculated from the ratio of total liabilities to total assets); Cash held by the company in year t (which is calculated from the natural logarithm of the sum of cash and investment in short-term quasi-cash securities); Ageit is the age of the company in year t (which refers to the number of years the company has been listed on the stock exchange); sizeit size of company n in year t (natural logarithm of total assets); Returnje is the company's stock return in year t; Squnewintit the company's short-term investment in year t; it£ the residual error of the model based on residual error of equation (2.10), which is the measure of overconfidence, is used from the criteria of 0 and 1. In such a way that if it is positive, the number is 1, otherwise it is a number. The use of this index is based on the fact that in companies whose assets grow at a higher rate than sales, managers invest more than their peers.

Expert auditor and more reliable management

$$Specialist\ Auuditor_{i,t} = \beta_0 + \beta_1 OverCon_{it} + \sum_{q=2}^{m} \beta_q \left(q^{th} Control\ Variables_{i,t}\right) + \varepsilon_{it} \tag{2.11}$$

In the above model, specialist auditor i,t indicates the use of an industry specialist auditor and over coni,t indicates overconfidence of the management.

Auditor independence

Since discretionary accruals are available and can be applied by the management, it is used as an indicator to discover profit management [8].

$$TA_{it} = \beta_0 + \beta_1 \frac{1}{A_{it-1}} + \beta_2 \frac{(\Delta Rev - \Delta Rec)}{A_{it-1}} + \beta_3 \frac{PPE}{A_{it-1}} + \varepsilon_{it} \tag{2.12}$$

3 Research background

In a research, Agoglia et al. [3], examined the impact of hindsight bias on the judgment of auditors with little and no experience regarding the going concern assumption. They examined how well auditors rate the relevance of evidence to outcomes when auditors are aware of the outcome of an event, and whether auditor experience affects this rating or not. The results of their research showed that regardless of the information that was provided about the outcome of the event, both experienced and less experienced auditors evaluated the signs related to the failure of the business unit as more relevant than the signs of success. Also, he also reached the conclusion that due to the existence of hindsight bias, auditors who had information about the failure of the business unit; Compared to the auditors who did not have information about the final result of the business unit's performance, they attached more importance to the unfavorable influencing factors.

Yang [69], states that emotions are important as a fundamental factor that may affect auditors' judgment and decision making with pressure and other situational and environmental variables. In examining the effect of adjusting emotional intelligence on the auditor's judgment, the results show that the influence of emotional intelligence on the auditor's judgment can effectively reduce the tendency of auditors to engage in ineffective behavior in order to improve

audit quality. In addition, the positive relationship between emotional intelligence and professional skepticism shows that auditors with high emotional intelligence are more skeptical and have a higher risk assessment than auditors with low emotional intelligence.

Nodler and Kadous [50], investigated the effects of orientation, self-efficacy and work complexity on auditors' professional judgments. The statistical population of this research was 115 auditors working in audit institutions in Malaysia and the research tool was a questionnaire. The research was conducted in a period of 6 months and the results showed that the orientation towards the owners has a strong and negative effect on the auditors' professional judgment and self-efficacy can be a moderating variable. It was also found that the complexity of the work stimulates the auditors' judgment obsession and this issue has a positive effect on the auditors' judgment.

Chang and Leo [14], conducted a study under the title of imagery and mental and perceptual biases of auditors. In this research, KPMG's framework of auditors' professional judgment was used. 288 auditors participated in this research and the analysis was based on partial least squares (PLS). The results of this research showed that the existence of perceptual biases is always influenced by mental imagery. The motivation of this depiction includes professional frustrations of auditors, lack of response to spiritual needs; the lack of professional suitability in auditors and the presence of reinforced negative expectations were confirmed.

Hultberg et al. [31], conducted a research titled individual characteristics, environmental conditions and ethical characteristics of the auditor with the aim of social epistemology in the auditing profession. In this research, the researchers used a questionnaire as a data collection tool and 125 auditors from Lithuania were selected as members of the target society. The results showed that there is a positive and significant relationship between individual characteristics and environmental conditions with ethics in the auditing profession, and social cognition, which was measured with the inspiration of social identity theory, creates a stronger relationship between environmental conditions and individual characteristics with ethics in the auditing profession. .

Ju Lin [41], conducted a research titled the relationship between auditor turnover and Galatea effect: bivariate statistical model. The results of this research showed that unobservable interventions in professional relationships have a positive effect on auditors' professional behaviors. It was also found that the effects of the Galatea theory reduce the audit tenure.

Shinde et al. [61], conducted a research entitled investigating the effect of Galatea on the continuity of the company's activity. In this research, 140 audit partners of the state of California were present as members of the statistical population, and a questionnaire tool was used to collect data. In this research, the success of engagement was measured based on 4 dimensions of auditors' perception, auditors' ability, auditors' knowledge, and auditors' efficiency, and a 12-question questionnaire without subscales was used to continue the auditor's comments. The results showed that all 4 dimensions of self-efficacy have a positive and significant effect on the continuity of auditors' comments.

In a research, Mohammadzadeh Moghadam [47], investigated the impact of auditors' cognitive bias on spiritual intelligence and auditor's style. According to the purpose of the research of the statistical community, auditors working in auditing organizations and auditing institutions are considered as members of the society of official accountants of Iran. The number of respondents was 403. Being aware of the existence of various forms of cognitive biases that affect auditors' decisions is the first step to overcome them. Various events in the world economy and financial scandals and their destructive effects have damaged public trust in the auditing profession.

In a research, Tabesh and Abdoli [64], investigated the role of negative reinforcement in relation to the effect of aura perception error on the auditor's judgment desirability contradiction. The results of the hypothesis test of the research confirmed that the aura perception error has a positive and significant effect on the auditor's judgment desirability contradiction. It was also found that the level of negative reinforcement of Golem's theory intensifies the positive effect of the aura perception error on the contradiction of the auditor's judgment of desirability. In fact, this result shows that the increase in the level of perceptual errors under the influence of the individual's prejudiced mental beliefs, which is formed as a result of the presence of negative expectations, can affect the usefulness of auditors' professional judgments in the framework of professional codes of conduct and codified standards cause professional judgments to deviate from their original path.

In a research, Akbari et al. Superintendent) during the research implementation process, were analyzed using the questionnaire tool. In the end, the results of the analysis using the structural equation technique and SmartPLS software indicated that the delay of job satisfaction on corruption and participation on work deviance was not confirmed, other research results show the confirmation of the delay of the variables. It has been on top of each other

Shaisheta Shojaei et al. [62], investigated the effect of ethical behavior criteria (including ethical environment,

professional commitment, ethical values and ethical ideology) on the performance of auditors. The results show that all the variables under the ethical environment group (including environmental Instrumental environment, arbitrary environment, independent environment, standards environment, efficiency-oriented environment and law and regulation environment) have a positive and significant effect on the auditor's performance, but from the sub-set of variables of ethical ideology, idealism has a positive and significant effect on the performance of auditors. Relativism has a negative and significant effect on auditors' performance. Also, the results show that the main research variables including ethical environment, professional commitment, ethical values and ethical ideology have a positive and significant effect on auditors' job performance.

Derakhshanmehr et al. [20], in a research analyzed the relationship between the components of professional ethics, ethical leadership, and social responsibilities with the performance of independent auditors. The results show the ability to predict the performance of independent auditors through the components of professional ethics, ethical leadership and social responsibilities. Also, the results show that the relationship between professional ethics and the performance of independent auditors is mediated through ethical leadership and contingent responsibilities.

In a research, Xiao et al. [68], investigated good auditors and bad judgments: the role of bias and prejudice. Increasing bias in auditing can have serious effects on audit reports so that some errors caused by small judgments may eventually turn into irreparable losses. It should be noted that establishing laws and regulations will not be the only solution for such issues; therefore, a situation is described that has cast a shadow on the spirits and thoughts of the auditors and has affected their profession, and has damaged the audit findings and reports. In this article, it is emphasized that people should not be held responsible for factors over which they cannot exert any control, and companies should consider these factors when evaluating their performance.

Hormazi et al. [32], investigated the impact of psychological biases on the auditor's professional doubt. The specific results of the studies showed that all three biases (overconfidence bias, reliance bias, availability bias) investigated have a negative effect on auditors' professional doubt and the existence of these biases affects the ability of auditors to apply an appropriate level of doubt. They reduce professionalism in the audit process.

Ebrahimi and Esmailzadeh [23], investigated cognitive biases in professional audit judgment in a research. Cognitive bias refers to the tendency of people to make systematic errors of judgment when making decisions. Judgmental errors are often the result of mental revelation behaviors or information processing shortcuts that are embedded in the human decision-making process. Dozens of cognitive biases have been identified and categorized by psychologists, some of which are used in daily conversations. But in the audit, some of them become more important.

Hajiha et al. [29], in a research investigated the effects of ethical culture on the performance of auditors (audit time budget pressure, audit quality and under-reporting of audit time) and the results of their research showed that there is a correlation between the existence of ethical culture and the improvement of report quality. There is a positive and significant relationship between audit and ethical culture, there is a negative and significant relationship with audit time pressure and less reporting of audit time.

3.1 Conceptual model of research

Based on the description of the data collection tool and using the questionnaires of Shinde et al. [61], and Barret et al. [11], the following adapted model is used to test the research hypotheses.

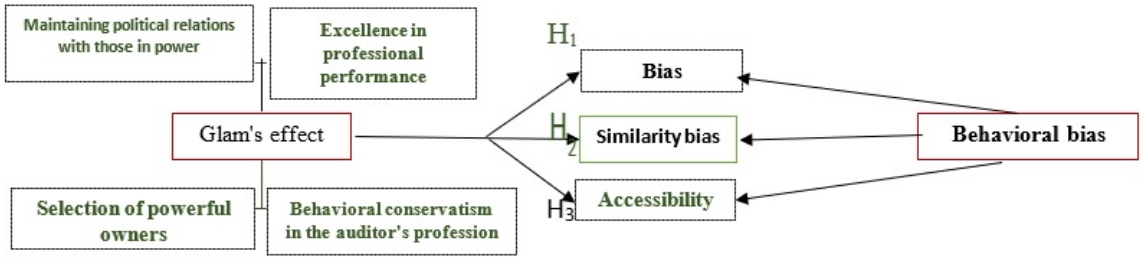

Figure 4: **Conceptual framework of the research**

Based on the above conceptual model, the research hypotheses are:

1. Glam has a significant effect on auditors' approval bias.
2. Glam has a significant effect on the similarity bias of auditors.
3. Glam has a significant effect on the access bias of auditors.

4 Research methodology

The present research is practical in terms of the type and nature of the problem and research objectives. According to the descriptive data collection method, this research is survey-correlation type. In other words, the required data were collected based on a survey. Based on this, a questionnaire was used because it is an effective way to collect data from a large sample according to previous research [28, 55]. Also, the library method was used to collect the theoretical foundations and study the theoretical foundations of similar researches, and it was distributed among the target population in the period of the first 6 months of 2018. The research data collection tool was a questionnaire. Based on this, the standard questionnaires of Shinde et al. [61], and Barret et al. [11], were used. The questions of both questionnaires were arranged on a 5-point Likert scale from completely agree to completely disagree. As much as possible, the tools used (questionnaires) in this research are valid measures whose validity and reliability have been confirmed in previous researches. Higher scores indicate the higher level of each of the variables used in this research. Also, the researcher gave an ethical commitment to the participants to maintain and publish information on ethical issues and confidentiality. Also, during the distribution of the questionnaires, while explaining the nature of the research, they were asked to freely choose their desired answers because there are no right or wrong options. The noteworthy point is that all the data were collected from the same source and in the same time period (each participant completed all the predictive and criterion questionnaires at the same time). In the following, the method of measuring the research variables is presented:

4.1 The effect of my glam

Although the issue of decision-making in research such as management and organizational studies has a long history and decision-making is mainly considered as a systematic process [39], through which alternative solutions are expanded and developed. are compared to achieve the desired goals, but in the fields of financial science such as auditing, it is considered an almost emerging knowledge, because after the development of behavioral-financial perspectives in 1990, they were more seriously considered, until in at the beginning of this century, psychological and behavioral issues were raised as decision-making criteria in the form of professional judgments, especially in audit fields. In fact, the issue of making decisions and commenting on the financial performance of companies, in auditing, from the perspective of professional judgments, has received special attention in recent years [30]. Financially, judgment plays a very important role, so that all audit stages from planning and execution of operations to commenting are accompanied by judgment [45], in fact, the process of solving problems with a structure

Individual and subjective perception of the issues starts, on this basis, every auditor can use a strategy to adopt his reasoning to improve the quality level of his judgments. Auditing standards in the field of presenting auditors' reports, based on auditors' professional code of conduct, try to control the deficient (contradictory) behavior of auditors in their professional judgments to some extent by provoking responsible and professional motivations [1]. Behaviors that are outside of logical and fair procedures and are far from the facts and only the person as an auditor makes comments and judgments based on his mental prejudices, but the existence of these supervisions is usually because he pays less attention to the internal and behavioral aspects of people. Their psychological and perceptual characteristics are usually ignored in the dimensions of the sheriff, it cannot play an effective role in analyzing the dimensions of professional judgment, especially the contradiction of the auditor's judgment desirability [16]. In fact, the contradiction of desirability in professional judgments is the emergence of behaviors outside the norm of professional code of conduct, which has considered the need to pay attention to doubt and impartiality in decision-making arguments, and various researches such as Greenier et al. [26] and Gao and Zhang [25], in expanding this concept, have emphasized to auditors to separate the context from the content in order to prevent perceptual errors in professional comments and judgments. Therefore, in the current situation, one of the complications of audit knowledge that needs attention is considering unknown causes of auditors' internals, which are not mentioned in any standard book. Because judgment is something that exists in the entire audit operation process and the need to pay attention to the characteristics of perceptual errors and the level of a person's vision of himself can lead to improving the quality of judgments.

4.2 Behavioral bias of auditors

Auditors can undermine their professional commitment by violating ethical principles. Scandals and frauds in this profession happen because of the audit services provided by the auditor. The auditor easily and purposefully "expresses unqualified opinion"; although he has not done a proper audit, he easily exaggerates the company's net income and everything else. These actions can happen because there is pressure or a potential salary that makes the auditor unable to perform properly, as a result, the auditor provides low-level performance. It is clear that these actions will violate the ethical principles such as: responsibility, public interest, honesty, objectivity and independence,

and diligence, in the field and nature of professional accounting. The principle of objectivity requires the auditor to be impartial, intellectually honest, and free from conflict of interest. If the auditor has proper spiritual intelligence, unethical act and fraud cannot escape from him and vice versa. Therefore, the accounting profession needs auditors who have spiritual intelligence, so that they are open-minded, honest and impartial. Based on these characteristics, the auditor will not harm the user of the financial report. Acting against professional ethics and fraud is the fault and failure of the auditor, because an honest result will not be obtained from the audit. This case shows that the auditor had a low performance. In this research, in order to measure auditors' behavioral bias, Walters et al.'s [67], questionnaire, which includes 10 questions based on a 5-point Likert scale, was used. This questionnaire includes 3 dimensions of confirmation bias, similarity bias, and accessibility bias, which examines professional approaches in audit ethics. In this questionnaire, questions have been raised such as whether the presence of spirituality in you causes you to focus more on preventing the behavioral bias of the audit? Or does the existence of institutionalized cultural values increase the level of specialized functions in you? In fact, the content of these questions is based on the examination of duty approaches and ethical values based on behavioral virtues in order to maintain or develop ethical judgments in the auditing profession. Also, the reliability of this questionnaire was confirmed based on Cronbach's alpha coefficient and it was found to be about 0.75 by the research of Adler et al. [2].

4.3 Statistical population and sample size

The statistical population of this research is the auditors working in the audit organization and audit institutions of the private sector in 2019. Considering that the statistical population in this research is unlimited, therefore, the following relationship was used to determine the sample size:

$$n = \frac{{Z_{\alpha/2}}^2 . \sigma^2}{e^2} = \frac{1/96^{\,2} * \ 0/683^2}{0/1^{\,2}} = 179 \tag{4.1}$$

In the above relation:

n: represents the sample size; Z_($\alpha/2$) = standard normal value, i.e. 1/96; $\sigma\wedge 2$: represents the population variance, which is obtained by using the pre-test and checking the standard deviation of a sample of 30 because it is not known; e: the desired accuracy in the research, which is usually considered equal to 0.1 [10]. According to the above relationship, the sample size was 179 people, and in order to increase the credibility of the research, 250 questionnaires were randomly distributed among the auditors, and finally, 192 questionnaires were received and became the basis of statistical analysis. The final analysis of the collected data has been done using structural equation modeling method and PLS software. The steps of structural equation modeling are as follows: first, model fit is checked (including measurement model fit, structural model fit, and overall model fit) and then research hypotheses are tested.

5 Research findings

In this section, Partial Least Squares (PLS) analysis is used for statistical tests and model fitting. Therefore, in order to measure the reliability of the questionnaires, Cronbach's alpha method, which is a type of internal consistency, has been used. Normally, the range of Cronbach's alpha capability coefficient is from zero, meaning no positive relationship, to one, meaning complete relationship, and the closer the number is to one, the higher the reliability of the questionnaire [17]. As shown in Table (2), the alpha value above 0.7 for each questionnaire indicates the appropriate reliability of all three questionnaires used in this research.

5.1 Conceptual model test and research hypotheses

Structural equation modeling method with partial least squares approach and Smart-PLS were used to analyze the research data. Softwares that use structural equation modeling based on this statistical method are compatible with conditions such as collinearity of independent variables, non-normality of data and small sample size [35]. The output of the software, after testing the conceptual model of the research, is shown in Figures (5) and (6). Below are the results of the two sections of the measurement model test and the structural model test.

Structural equation models are typically a combination of measurement models (representing subcomponents of dependent variables) and structural models (representing relationships between independent and dependent variables).

Table 2: reliability measurement of the questionnaire

Local variables	Cronbach's alpha (Alpha>0.7)
Excellence in the professional performance of auditors	0.72
Maintaining political relations with those in power	0.78
Behavioral conservatism in the auditing profession	0.79
Selection of wealthy owners	0.95
Confirmation bias	0.84
Similarity bias	0.96
Accessibility bias	0.82

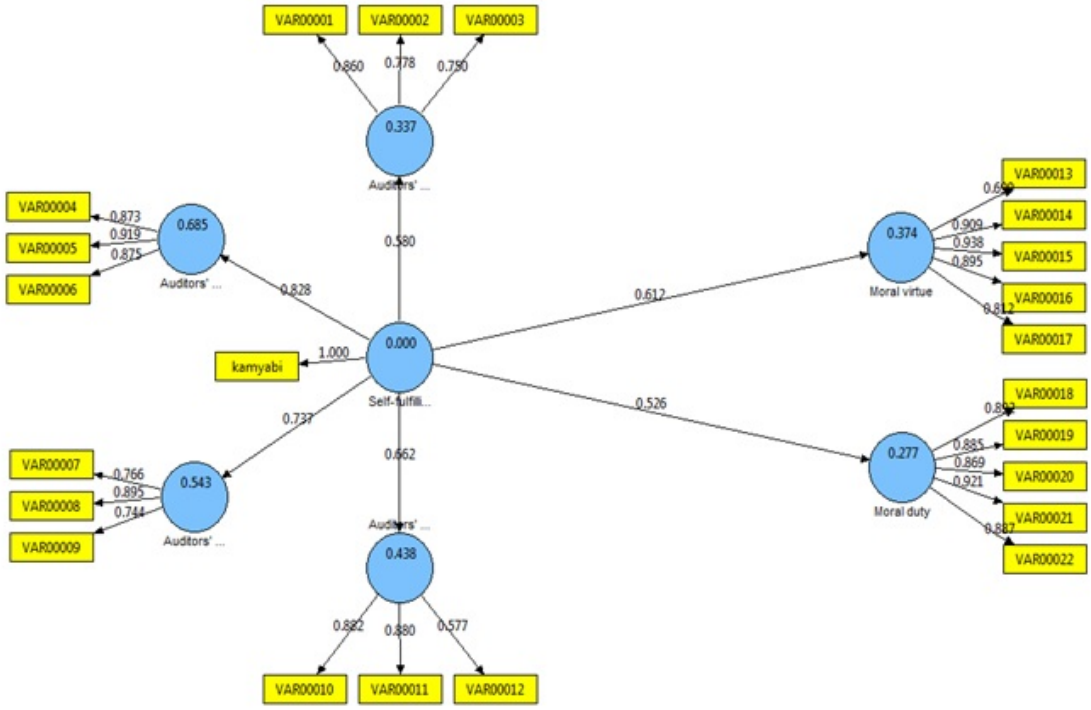

Figure 5: **Conceptual model of research in standard mode**

5.2 Examining the measurement model test

Index reliability, convergent validity and divergent validity were used to measure the fit of the measurement model. To check the validity of the constructs [24], introduced three criteria, which include the validity of each item, composite reliability (CR) of each construct, and average variance extracted (AVE). Values greater than 0.4 for the coefficients of factor loadings, greater than 0.5 for average variance extracted (AVE) and greater than 0.7 for composite reliability (CR) indicate the appropriate fit of the measurement models and convergent in terms of reliability and validity. The results of these indicators are shown in Table (3).

After conducting confirmatory factor analysis, the results of which are shown in Table (3), it was found that all items have a factor loading above 0.4, average extracted variance above 0.7, and composite reliability above 5. 0, which shows the appropriateness of this criterion and the appropriate reliability of the measurement models.

Acceptable divergent validity of a model indicates that a construct in the model interacts more with its indicators than other constructs. Fornell and Larcker [24], state. Divergent validity is acceptable when the AVE for each construct is greater than the shared variance of the measure between that construct and other constructs in the model [19]. This is checked by a matrix whose houses contain the values of the correlation coefficients between the structures and

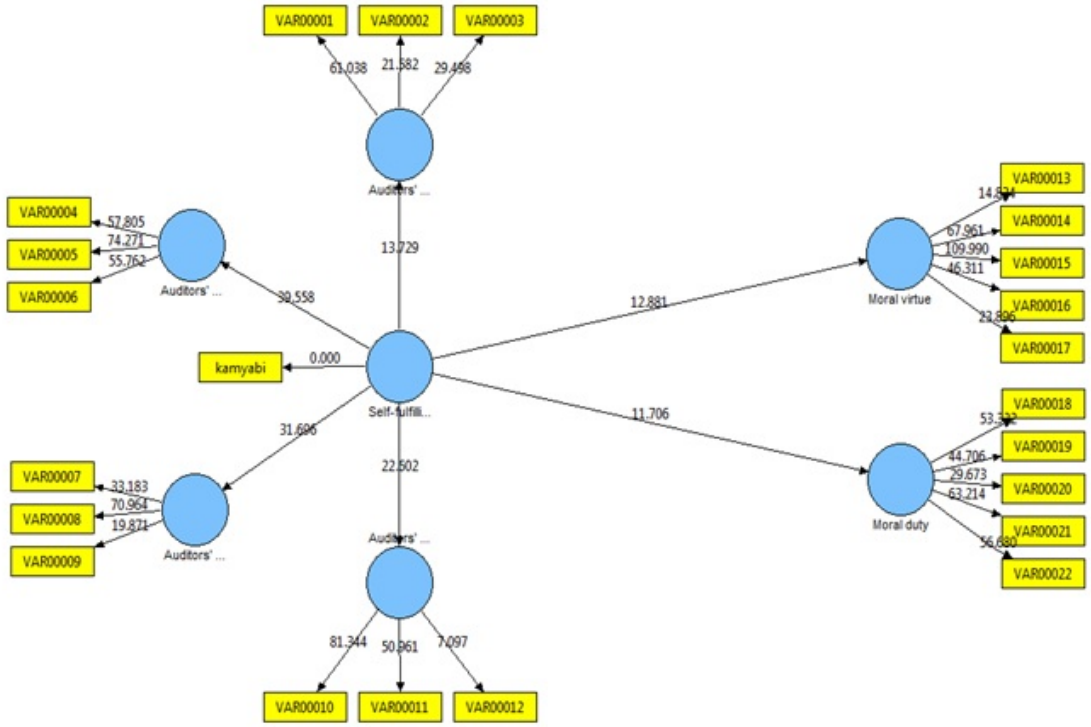

Figure 6: **Conceptual research model with significant coefficients (T-values)**

the square root of the AVE values for each structure. Based on the results of correlations and the square root of AVE which was placed on the diameter of table (4), we can conclude the divergent validity of the model at the structure level in terms of Fornell-Larker criteria.

5.3 Structural model evaluation

After measuring the validity and reliability of the measurement model, the structural model was evaluated through the relationships between the underlying variables. In the current research, two criteria of determination coefficient (R∧2) and prediction power coefficient (Q∧2) have been used.

Determination coefficient (R∧2) and predictive power coefficient (Q∧2):

(R∧2) is a measure that shows the effect of an exogenous variable on an endogenous variable. According to figure (5), the value of (R∧2) has been calculated for the endogenous structures of the research, which can confirm the appropriateness of the fit of the structural model. In addition, in order to check the predictive power of the model, a measure named (Q∧2) was used. According to the results of this criterion in Table (5), it can be concluded that the model has "strong" predictive power.

After fitting the measurement and structural part of the current research model, in order to control the overall fit of the model, a criterion called FOG was used, for which three values of 0.01, 0.25 and 0.36 were introduced as weak, medium and strong values. has been This criterion is calculated through formula (5.1):

$$\text{GOF} = \sqrt{\overline{\text{Communalities}} \times \overline{\text{R}^2}} \tag{5.1}$$

$\overline{Communalities}$ It is obtained from the average shared values of the variables of the research.

Considering that the GOF criterion of 0.57 was obtained, the overall fit of the model is confirmed as "strong".

Testing the research hypotheses

After examining the fit of the measurement models and the structural model and having the appropriate fit of the models, the research hypotheses were examined and tested. In the following, the results of the significant coefficients

Table 3: descriptive statistics and results of confirmatory factor analysis (CFA)

Current variable	Explicit variables	Average	standard deviation	load factor (FL)	AVE	C.R
Excellence in professional performance	1	25/3	0.74	0.83	0.63	0.86
	2			0.74		
	3			0.73		
Maintaining good relations with those in power	4	79/3	1/05	0.82	0.79	0.93
	5			0.96		
	6			0.84		
Behavioral conservatism in the auditing profession	7	4/41	79/1	0.86	0.68	0.84
	8			0.95		
	9			0.77		
Selection of wealthy owners	10	25/4	0.76	0.84	0.63	0.81
	11			0.88		
	12			0.53		
Confirmation bias	13	86/3	0.71	0.75	0.73	0.95
	14			0.92		
	15			0.91		
	16			0.84		
	17			0.84		
Similarity bias	18	02/4	0.78	0.96	0.79	0.91
	19			0.94		
	20			0.81		
	21			0.83		
	22			0.85		
Accessibility bias	23	4/04	76/	0.74	0.72	0.94
	24			0.84		
	25			0.94		
	26			0.75		
	27			0.84		
	my glam	95/3	0.53	1/00	1/00	1/00

Table 4: correlations between variables and AVE values

	Excellence in professional performance	Maintaining political relationships or those in power	Behavioral conservatism in the auditing profession	Choosing reputable owners	Confirmation bias	Similarity bias	Accessibility bias	my glam
Excellence in professional performance	0.80							
Maintaining political relations with those in power	0.20	0.80						
Behavioral conservatism in the auditing profession	0.34	0.26	0.79					
Selection of powerful owners	0.23	0.57	0.40	0.89				
Confirmation bias	0.62	0.31	0.30	0.32	0.89			
Similarity bias	0.44	0.39	0.27	0.53	0.46	0.85		
Accessibility bias	0.48	0.37	0.34	0.49	0.49	0.59	0.87	
my glam	0.58	0.74	0.67	0.85	0.53	0.61	0.71	1/00

for each of the hypotheses, the standardized coefficients of the paths related to each of the hypotheses, and the results

Table 5: Values of coefficient of determination (R^2) and coefficient of predictive power (Q^2)

Criteria	R^2	Q^2
Excellence in professional performance	0.39	0.18
Maintaining political relations with those in power	0.58	0.28
Behavioral conservatism in the auditing profession	0.43	0.25
Selection of powerful owners	0.72	0.57
Confirmation bias	0.29	0.22
Similarity bias	0.38	0.25
Accessibility bias	0.45	0.26

Table 6: results of fitting the general model of research variables

Local variables	Communality	R^2	$\overline{\text{Communality}}$	$\overline{R2}$	GOF
Excellence in professional performance	0.68	0.35			
Maintaining political relations with those in power	0.64	0.54	0.75	0.49	0.58
Behavioral conservatism in the auditing profession	0.62	0.43			
Selection of powerful owners	0.78	0.74			
Confirmation bias	76/	0.28			
Similarity bias	0.72	0.38			
Accessibility bias	0.72	0.43			
my glam	1/00	0.35			

of the hypothesis examination at the 95% confidence level are presented in Table (7).

Table 7: test of research hypotheses

hypothesis	Causal relationships between research variables	path coefficient (β)	(T-Value(	Test result
H_1	Glam has a significant effect on auditors' approval bias.	0.61	12/94	confirmation
H_2		0.67	87/12	confirmation
H_3	Glam has a significant effect on the similarity bias of auditors.	0.52	75/11	confirmation

The significant coefficients of the variables are shown in Figure (6) and Table (7). Considering that the significance coefficients of the variables are more than the absolute value of 1.96, the hypotheses are confirmed.

6 Discussion and conclusion

The purpose of this research is the effect of Golem components on auditors' behavioral bias. Professional judgment is very important in accounting and auditing. With accounting standards becoming more subjective and increasing attention to measurements based on fair value, professionals need to use more and better professional judgment on a consistent basis. This process is affected by cognitive biases. Cognitive biases can have destructive effects on the decision-making process of any audit work. Being aware of the existence of various forms of cognitive biases that affect

auditors' decisions is the first step to overcome them. Various events in the world economy and financial scandals and their destructive effects have undermined public trust in the auditing profession. Studies show that despite environmental differences from legal and cultural aspects, the results of research conducted in other countries include the lack of public awareness of various aspects of auditing, the existence of a waiting period, profit management and fraudulent reporting, inadequacy and appropriateness of training. Auditing in universities, holding tenders and reducing audit fees, increasing the possibility of changing auditors, reducing the quality of audits, not complying with ethical principles and professional code of conduct, not providing diverse services that fit new needs, insufficient expertise and experience of auditors. Excessive use of less experienced employees, reduction of public trust in the profession and lack of corporate governance shows the similarity of the problems raised in the auditing profession in Iran with other countries. Auditors must start with independence, act independently and send a clear message that they are independent. In fact, independence should be considered as a condition that is required in all stages of conducting an audit and issuing an audit report. Independence is essential to ensure user confidence and must be present at all stages of the audit to maintain the credibility of the audit process. The existence of independence is the presupposition of the quality of auditing financial statements. In other words, according to the duties of the auditor, the independence of the auditor is a multidimensional concept. Therefore, an audit that has good accounting and auditing knowledge, but lacks independence, will have no value. It should be noted that in order to examine the judgment of auditors and trace their bias and possible biases, researchers need to focus on more than one factor and try to find effects based on each of the discussed factors based on the conditions governing accounting can affect the quality of people's judgment, the theory will be presented and discussed. It is generally believed that experts and auditors are pessimistic about what they are trying to identify, and on the other hand, there is the possibility of being taken to court. As a result, they use very conservative methods, pay more attention to negative information and judge probabilities from a conservative point of view. Achieving more favorable professional judgment requires identifying the key factors affecting auditors' judgment and decision-making, paying attention to these matters and using and considering decision-making models leads to improving the quality of judgment in different stages of auditing. Judgment is a subset of the decision-making process that occurs in a situation of uncertainty and risk. Exercising a good judgment in addition to wisdom and tact requires a regular process. This process is affected by cognitive biases. Cognitive biases can have a negative impact on the decision-making process of all auditors. Being aware of different types of biases that affect auditors' decisions is the first step in overcoming them. The described anti-bias techniques can be a practical guide to deal with cognitive biases during auditing.

The negative reinforcement of Golem's theory intensifies the positive effect of the auditor's behavioral and judgmental bias. In fact, based on Golem's theory, under the influence of the negative perception of his suitability with the characteristics of the auditing profession, the auditor visualizes negative expectations in himself, and this issue strengthens the level of strength of mental negativity in the form of biased prejudices in the individual and causes made so that the auditor in the path of his professional judgments, due to the existence of perceptual errors, will suffer a contradiction in the desirability of professional judgments. In other words, because the auditor's negative attitudes are strengthened, the person is faced with a set of inflexible mental biases, which can cause degeneration in the auditor's decisions, a situation in which the auditor has errors due to Enhanced aura perception does not pay much attention to moral desirability according to the professional code of conduct and standard judgment processes, and this causes the positive effect of the auditor's behavioral bias and judgment to intensify under the existence of reinforced negative expectations according to Golem's theory, and causes a decrease in the level of reliability.

As the work environment has become more complex, the level of learning and expectations from people has caused work to be considered as a double-edged sword. If the expectations are positive, the person will experience more job motivations, but if the expectations are negative, the person will experience job frustrations, which will affect the individual's performance. Glam has been considered as a theory based on the existence of these expectations in recent years. Based on that, people have a more coherent level of knowledge about the profession and its compatibility with their perception. The noteworthy point is that the perception of success in work can lead to a change in a person's career attitudes. In fact, if a person gets energy from his work and work is considered as an opportunity for him to learn and apply knowledge and skills, this can affect the perception of the person about his job. In fact, from a psychological point of view, attitudes determine a person's view of the environment, and job attitudes affect people's perception of the work environment and their judgments [44].

The obtained result is conceptually consistent with the researches of Moiser [48], and LaSalle and Anadarajan [40]. Also, the result of the second hypothesis of the research revealed that Galatea has a positive effect on the recognition of vision and philosophies of ethical profession. In fact, moral conscientiousness or duty-oriented ethics, as another dimension of professional ethics values, is a consistent attitude of a person based on experience and level of learning in the career path, which makes a person more committed to professional values.

The more ethical behavior of auditors decreases, the quality of audits decreases. In other words, the behaviors that reduce the quality of the audit, which is caused by the behavior of the auditors during the audit period, cause a decrease in the efficiency in gathering evidence and make the assumption that the auditor is influenced by the owners more likely. Regardless of reducing the level of transparency and reducing the power of decisions based on this, the more important point is the spread of these immoral behaviors, especially in societies that easily allow these behaviors to occur due to their lack of supervision. In fact, the presence of these behaviors on the part of the auditor's colleagues causes a kind of motivation and reinforcement of negative and self-interested behavior and causes the auditors' professional performance to be affected. In fact, the institutionalization of these behaviors, while affecting the audit quality, causes the credibility of the audit profession to be criticized, because the basis of audit investigations is the existence of some kind of trust in this profession in any society. From another point of view, due to the fact that the elements of the auditors' psychological contract with the society and stakeholders are basically not clear and transparent, it makes behavioral frameworks less effective than legal tools in improving the level of ethics. Because ethical criteria are not very quantifiable and may not be included in the framework of standards, but strengthening professional behaviorism requires raising the level of culture in the auditing profession. On the other hand, there is always the moral assumption that behaviorism in the auditing profession was the result of strengthening auditors' motivations by partners or society.

7 Practical suggestions for research

1. According to the obtained results, it is suggested to create a stronger and more perceived level of expectations, not only from the society, but also from the organizations and institutions that monitor auditors' performance, so that the perception of more attention and the importance of this profession is institutionalized in auditors. The issue should lead to the creation of certain behavioral traits such as virtue.
2. It is also suggested that in order to develop ethical duty orientation, training courses with the aim of strengthening value-oriented functions in auditors should be created on a continuous basis. This issue can shape the skill and behavioral abilities, cognition and perception and decision-making power of auditors in complex situations and with high pressures based on moral principles and values and increase the quality level of decisions and judgments in order to increase the decision-making power of capital market pillars. Find
3. It is suggested that the organizations and institutions overseeing the performance of auditors, while planning and formulating coherent behavioral policies regarding the control of negative beliefs and internal characteristics of auditors in general, should try to provide value and behavioral incentives to auditors as a stimulus. Order to strengthen the level of commitment in the auditors more significantly in relation to auditing and performing their duties and act accordingly, while controlling negative bias. Under these conditions, the auditor establishes his identity based on the occupational and specialized characteristics of this profession and is not influenced by the name and reputation of the owners, which causes him to distance himself from the aura effect due to disproportionate professional motives. To define perception and action in accordance with the values of this profession in his professional judgments and adhere to it.
4. It is also suggested that, in order to develop the auditor's professional doubt as one of the indicators of the desirability of professional judgment, to focus on their psychological capabilities through holding workshops and psychological training courses. Because this profession, due to its specialized, legal and social responsibilities, must always be diligent in reducing the possible risks of audit quality and while conducting periodical tests to obtain auditors' mental health points, they should be given the necessary training to better understand the situation. professional errors and possible perceptual errors, so that based on that, the level of quality of auditors' professional judgments is strengthened not only as a conservative behavior, but as a specialized feature in auditing that increases the level of satisfaction of the auditor's spiritual needs, and A person should not get involved in perceptual errors such as the halo effect.

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