A thematic analysis of factors affecting auditors' professional identity based on the perspectives of Iranian association of certified public accountants' audits

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Abstract

Psychology and auditing are considered two scientific domains, having crossed each other's borders and overlapping in many aspects. An awareness of psychological biases, as a factor influencing the success of financial decisions, as well as a study on the impact of emotions, feelings, and auditors' personal traits, have gained significance in making financial decisions. This significance is to the extent that the interdisciplinary scholars in both accounting and psychology fields have increasingly acknowledged the role of personality traits, temperament, and emotions in making decisions. In any auditing task, the audits are to employ their own personal characteristics, i.e. the kind of traits rooted in internal elements (e.g. thoughts, values, and hereditary traits) and external elements, being influential in the development of individual audit professional identity. Conducting quality auditing requires human resources to possess identity. Possession of professional identity leads to heightened auditing quality as well as higher auditor success in a highly competitive environment. The main purpose of this study is to identify factors influencing auditors' professional identity from the viewpoint of audits who are a member of the Iranian Association of Certified Public Accountants (IACPA hereafter). Under a qualitative approach and with the help of interview protocol, this study collected the required data from 27 members of IACPA who are acting as partners and technical managers of auditing institutes. Based on the study findings, the factors influencing auditors' professional identity have been categorized under four main themes including superior mental capabilities, psychological traits, personality traits, and features of the auditing institutes, expectations and challenges, and eventually promotion of audits' professional identity status. The results of this study may contribute to the expansion of the study's thematic literature and may result in the promotion of the audit profession's status. Moreover, the results can be applied for the elimination of the contemporary challenges evident in the audit profession nationwide.

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1 Introduction

The auditors play a vital role in the financial reporting process and would consequently affect the efficiency of organizations located worldwide [30]. The requirement for implementing accurate financial reporting by auditing institutes is the commitment of audit personnel to provide quality work. The employment of efficient and beneficial human resources as well as those possessing positive professional identity within the auditing team would heighten a sense of self-confidence, and a sense of belonging to the profession, and finally, their retention and lack of respect for such factors may threaten the auditing profession as well as audit's own autonomy [22]. Psychological factors, mainly rooted in an individual's culture and environment are influential in character development (e.g. agreeableness, neuroticism, extroversion, and work ethics) as well as his/her efficiency [5, 28].

Ethical regulations and norms are influential in framing auditing's basic foundations within a country. A country's regulatory and supervisory system, applicable financial reporting framework, processing context, and wider cultural context are considered factors affecting auditing identity [27]. Furthermore, since identity is influential in the final quality of auditing tasks, an awareness of factors relevant to the development of auditors' professional identity seems to be necessary. That is because such factors may assist this profession as well as its members in attaining their true position within their own society. Moreover, the scarcity of the literature on auditors' professional identity from the perspective of IACPA accountants, has further motivated us to develop a relevant model. On the other hand, this study gains significance in the light of the recent literature pinpointing to the emergence of a variety of challenges in Iran's professional auditing due to a lack of professional identity in auditing efficiency and judgment, as well as those studies correlating auditing personnel turnover with factors such as perceived professional identity, and high occupational pressure and stress [11, 15].

Accordingly, the identification of factors contributing to auditors' professional identity would be influential in promoting the auditing profession, financial reporting, and expansion of interdisciplinary theoretical literature, which adds to the significance of this study. Considering the significance of this study and a review of the related literature, the main research question of this study intends to find factors influencing auditors' professional identity from the perspective of IACPA accountants. Therefore, this study seeks to find a scientific answer to this question: "Based on expert opinion, what factors influence auditors' professional identity?"

2 Literature review

2.1 Professional identity

The concept of identity has been extensively studied in various contexts and fields including philosophy, growth psychology, social psychology, and economics. Since this concept is an interdisciplinary one, it seems difficult to provide a clear definition of it. Identity is a social construct and is formed through social interactions with other people in everyday life [32]. The process of developing a professional identity is a lengthy process for the audits. Professional identity involves two main aspects; the first aspect concerns the individual's intrinsic characteristics; while the second one concerns the individual's education and training in his own workplace. The sense of identity is a significant issue for any person involved in a profession. Those audits immersed in their own profession do consider the auditing profession as a major part of their own personal identity. The development of professional identity has in its core issues such as the provision of benevolent services to society and various stakeholders, possession of a distinguished knowledge base, authoritative and independent performance and decision making, observance of ethical codes, commitment to continued learning and education, and issuing a certificate at the end of a course to the learners of that profession. Professional identity is composed of two paradigms, i.e. social and mental ones. The social paradigm is bound to performance which includes social expectations (e.g. rules, regulations, and standards). On the other hand, the metal paradigm is bound to be coming, which involves character formation as a result of internal traits and values. None of these paradigms seems to be complete for providing a complete definition of professional identity [38].

For an audit to develop a professional identity, an individual's experience and feeling regarding his own potential as an auditor seem to be necessary [26]. Accordingly, it can be argued that an individual's professional identity is the result of the correlation between the meaning assumed by himself and the meaning attributed by other people [33]. Various factors may affect the way professional identity is formed. For instance, factors such as the individual's attitudes and ideals regarding his own profession, ethical values, proper education, compatibility between courses (theory and practice), interaction improvement, inter-disciplinary cooperation, possession of performance autonomy, proper professional policymaking, and other similar issues may affect individual's motivation, selection of the profession, and their retention rate [37]. Achieving a higher quality of financial reporting depends upon the accuracy of each link within the chain of financial reporting supply. It is also noteworthy that independent auditing as one of the links

within the same chain, plays a significant role in maintaining and improving the quality as well as promoting audits' professional identity [35]. Contrary, professional identity puts emphasis on learning and acquisition of professional experiences by the organization's employees.

Accounting, or specifically, auditing is a three-dimensional science including three aspects of education, research, and professional (technical). Considering the significance of this field of study in the level of economic, supervisory, and control units and the role it plays in data collection, decision-making, and financial transparency, its growth, and development would bring about a significant impact on society. The present status of accounting in Iran has not reached the required maturity and is in the development stage yet [10]. Professional identity is to be developed through beliefs and attitudes, motivations, and experiences, through which people would define themselves within their current or predicted professional life. Professional identity would lead to the development of psychological belonging in the minds of individuals toward a particular profession. Also, probably a strong professional identity leads to heightened efficiency. Professional identity literature focusing on the education industry has revealed that not only professional identity is dependent on an individual's knowledge regarding a profession, but also it is significant for successfully undertaking a particular profession [34]. Our assumption of occupations as a social identity is highly rooted in identity theories of sociological psychology. Occupational identity, as one of the most prominent types of social identity is considered as a significant basis for self-image, self-confidence, and personal motivation [19]. Besides, the role of social status in decision-making is considered a significant factor in attaining economic achievement. On the other hand, it has been for years sociologists have formally addressed the role played by personal status in defining one's social status [17]. So far, the literature on social status has been mostly focused on the sociological side and there is a lack of literature focused on the psychological one. Thus, an investigation of a professional's social status is an emergent issue that has received little attention in scholarly publications [16].

Through the application of social identity theories concepts, the scholars did their best to study the impact of audits' professional identity and their social status on other aspects of their social life. They suggested that even after leaving their occupation, the audits are still willing to maintain the values of the audit profession's social identity; however, in some instances, such developed social identity and occupational promotions have led to the emergence of personal identity crises [13, 24]. Any attempt toward the improvement of one's social status provides them with increased motivation for wealth accumulation, which in turn would excite economic growth and would approach the individual to an optimized social status [18].

2.2 Professional identity and auditing profession and IACPA

Auditing institutes are at the heart of IACPA, such that the existing regulatory framework has imposed a large burden on them. In order to perform their tasks efficiently, such institutes must possess a kind of professional independence and performance sustainability. This performance sustainability is merely based upon professional partnership and the establishment of large institutes capable of long-term survival as economic firms. A profession or career is just an instance of a social group in which people can build their own identity. It is even possible that members of such groups acquire either explicit or implicit social norms of the groups who are assumed to a member of them without being really attached to any member of that organization. Therefore, professional identity is just an instance of social identity [24]. Usually, auditing is considered a profession, similar in rank to professions such as medicine and law.

An auditor acquires his own identity through his own profession as well as the institute he is employed in. Typically, before applying for an institute, the individual accountant has made up his mind regarding becoming a professional accountant. Thus, it can be inferred that professional identity precedes organizational one [21].

2.3 Study background

According to an extensive review of the literature being conducted by the author, no comprehensive study has been conducted at the international level so far to study factors contributing to auditors' professional identity from Certified Public Accountant' (CPA's) perspective. However, the most relevant studies in this field are summarized in the following section.

Using a qualitative approach, Stack and Malsch [31] studied the literature on the development of professional identity among employees of auditing institutes, from auditing assistants to managers and auditing partners and even employees who just left their professional careers and entered other professional fields. This study emphasizes the significance of acquiring skills required for building up a professional identity, besides technical training. In addition, this study pinpoints the necessity of conducting new studies on auditing institutes, other than the four large auditing institutes, and emerging markets. Mao et al. [20] suggest that various personal, social, and professional factors are

influential in building professional identity and consequently in observance of professional ethics. In their opinion, the stronger the individual's social status, the more improved their professional identity will be. Christensen et al. [9] argued that when the auditors are facing an increased risk just as the risk of litigation and the risk of losing their face, or are highly motivated for attracting their customers' consent, they would consider the previous term's distortions as less significant. Such impacts just appear when auditors' motivations for preventing litigation or imposing harm to the employers become more prominent and when the distortions are limited to a range being subject to the higher professional judgment of the auditors.

Imoniana and Imoniana [13] studied the occupational development of auditors and their identity crisis. Their findings from four great active auditing institutes demonstrated that those professional auditors parting this profession are exposed to an identity crisis. The experienced identity crisis is to be studied from two different aspects. On the one hand, the auditor's lack of success throughout the process of partnership is considered a kind of disappointment; on the other hand, their developed identity within the auditing profession is sharply contrasted with the values of the emerging organization. Broberg et al. [8] investigated the correlation between auditors' professional-organizational identity and commercializing initiatives within auditing institutes. Their study is merely focused on the potential factor of commercialization which is equal to auditors' identity from the authors' perspective. Their results illustrated that auditors' organizational identity is positively correlated with commercialization. Kumar et al. [3] studied the correlation between five aspects including personality traits, excessive confidence biases, the impact of inclination, responsibility, and ethical accounting of the shareholders. Their results have illustrated that there is a significant relationship between personality traits (e.g. neuroticism, extroversion, and responsibility) and behavioral biases; however, there is not any correlation between adjustment and behavioral biases.

Utary et al. [36] studied those auditors' personality traits affecting their own behavior. Their results suggest that the implementation of an effective auditing plan, as integrated with behavioral aspects would bring about positive changes in controlling any auditing quality reduction. In their study, Broberg et al. [7] investigated the correlation between auditors' professional and organizational identity and the commercializing process within auditing institutes. Their study has based on the data collected from a total of 374 questionnaires distributed among 3588 members of FAR, the certified association of public auditors and advisors in Sweden. Besides paying due consideration to personal criteria for professional and organizational identity, they also investigated three main concepts of market-orientedness, customer-orientedness, and process-orientedness as three aspects involved in the process of commercialization. Finally, they argued that there is a positive significant correlation between the professional and organizational identity of the auditors and the commercialization process. This argument led to modifications in the role played by professional identity in relation to auditing institutes' commercialization process. The positive correlation between professional identity and the commercialization process led to the development of a new phenomenon called organizational professionalization.

Arefmanesh and Mousavi [2] studied the impact of the self-efficacy of an auditor's negotiations with an employer on an auditor's impartiality. They also studied the role of the auditor's professional identity as a mediating variable in the relationship between the self-efficacy of the auditor's negotiations with the employer and the auditor's impartiality. Their results suggest that the negotiations' self-efficacy has a positive significant impact on the correlation with the auditor's impartiality. Moreover, the mediating role of professional identity in relation to the relationship between negotiations' self-efficacy and the auditor's impartiality has been confirmed. The coefficient of the mediating variable is positive, denoting the fact that the correlation between negotiations' self-efficacy and the auditor's impartiality is to be further strengthened in the presence of professional identity. Due consideration for the auditor's self-efficacy as a development-based plan within the auditing profession as well as due consideration for individual and organizational factors affecting the auditor's professional identity are among some issues which are to be studied in the light of study findings.

In a study, Arad et al. [1] studied the impact of auditing commercialization on auditors' mental well-being within the subsidiary institutes of IACPA. Their results suggest that increased commercialization and inclination toward that is influential in improving the mental well-being of the auditors and would consequently lead to decreased turnover. Other positive consequences of commercialization referred to namely are improvement in job satisfaction, mental happiness, and happiness within the workplace. By applying a meta-combined approach, Ganji and Arabmazar Yazdi [11] attempted to identify the factors influencing auditors' turnover ate in Iran. They found that factors affecting an auditor's inclination for turnover can be classified into seven categories such as personal factors, occupational factors, occupational and organizational attitudes, intra-organizational links, organizational atmosphere, characteristics o auditing institutes, and characteristics of the profession. By putting emphasis on the mediating role of anxiety in the correlation between professional identity and flexibility and the final quality of auditing, and by using SPLS, SPSS, and Structural Equation Modelling (SEM), Haqbin et al. [12] found that variables such as auditors' professional iden-

tity and flexibility have a positive significant correlation with auditing quality and anxiety mediated the correlation between auditors' flexibility and auditing quality; however, it doesn't have a significant impact on the relationship between identity and auditing quality.

Through a qualitative design using a grounded theory, Barzideh et al. [4] attempted at designing a professional identity model for judging the auditors. Their results revealed that in case an auditor's professional identity would be strong enough, their impartiality would be strengthened and they would be less biased in their judgments. On the other hand, it is expected that professional identity within larger and high-income institutes would be stronger than that in smaller institutes. In a review study, Mollanazari and Shams [23] investigated the impact of professional identity and outcome-based mentality on auditors' professional judgment. They argued that it is expected that colleagues in a group would be more in agreement with each other, which is directly attributed to similar motivations, similar degrees of professional identity, and similar degrees of professional knowledge. Saeidi Garaghani and Naseri [29] attempted to investigate the impact of personal differences on an auditor's judgment and they studied the impact of four personal factors including two demographic variables (e.g. gender and experience) as well as two psychological characteristics (including pessimism and self-confidence) on professional judgment. Their population included those auditors who were employees of IACPA subsidiary institutes. Their results revealed that the whole set of variables under study (i.e. pessimism, self-confidence, experience, and gender) would make a huge difference in an auditor's professional judgment.

3 Materials and methods

3.1 Method

The present study is exploratory based on its objectives and follows a qualitative design including an interpretive paradigm, looking for more intuition and cognition. The concepts of "intuition and cognition" have been first suggested in sociology by Max Weber, referring to an interpretive study of the groups from their own language and mindset.

The qualitative approaches are mostly used to unravel the unknown realm, t discover what is hidden in them, and obtain more knowledge about them. Grounded theory is one of the most important subcategories of qualitative approaches. It is a method targeted at knowing and understanding people's experiences regarding events within a particular context. The present study uses a theme analysis approach. thus, based on Braun and Clarke [6] theory, it requires a five-stage process, just as depicted in Figure 1 [14]. The implementation of this research method is summarized in the following stages:

Figure 1: the stages involved in a thematic analysis approach

1. At first, the related literature has been reviewed, such that the relevant content would be used as a research guide in the next stages of the study;
2. In the next step, based on judgmental sampling and their knowledge of experts within this particular field of study, the authors selected two people for conducting exploratory interviews (with a relatively free structure), such that the framework for consequent interviews would become increasingly structured;
3. Then, by combining the knowledge base gained from the review as well as the exploratory interviews, the intended questions for the main interview have been formulated the researcher. Next, through a snowball sampling procedure, a total of 25 auditing institutes' managers and partners (IACPA subsidiaries) and other members of IACPA (n=27) have been selected and interviewed. The collected data reached a saturation point and there was not any need for further interviews. The total length of interviews was one hour. Table 1 displays the personality traits of those being interviewed.

Table 1: participants' demographic information

Employment status	Number	Degree				Experience (in years)			
		BA	MA	Ph.D. student	PhD	7-10	10-15	15-30	More than 30
Auditing institute's partner	13	3	7	1	2		4	8	1

Technical manager for recruitment purposes	10	5	2	3	7	3	
Employees of the auditing organization	2	2			1	1	
Unemployed	2	1	1		1		1

It is noteworthy that the main data collection instrument in this study is the content of review articles and interviews. Simultaneous to conducting reviews, the researcher attempts to analyze the data (i.e. data coding and defining the recurrent themes) and discovers the main themes.

4. The interviews continue until the researcher would be justified that finding new themes would be impossible and a theoretical saturation point (as the case in the MI27 interview) would be reached. Then, the transcription process would be completed and the entire data would be coded. Eventually, using a thematic analysis approach, a framework would be recommended for categorizing the identified components as the qualitative product of the research process.

The creation of primary codes and coding begins when the researcher has studied and familiarized himself with the data. Also, prepared a preliminary list of ideas in the data and their interesting points; Therefore, this step requires the creation of primary codes from the data. In the present study, the coding procedure has been implemented using English alphabets and numbers, just as follows:

- EI abbreviation is used for exploratory interviews

- MI abbreviation used for main interviews

- PI abbreviation used for extracting from the literature

The search for and recognition of themes begins when all the data are initially coded and collected and a long list of different codes in the data set is known. In this step, which focuses on the analysis at a larger level of codes, different codes are arranged in the form of themes and all the coded data related to each of the themes are identified and collected. Basically, at this stage, the codes are analyzed and attention is paid to how different codes are combined to form the basic theme. At this stage, you can use figures, charts, tables, mental maps, or write the name of each code along with a brief explanation of it on a separate paper and place it in the column of the related theme to sort the different codes in the form of themes. Any linear code of L with a length of n on B is called a cycle. In case the cyclic displacement of a password would be a password, for instance, if:

$$(a_0; a_1, ..., a_{n-1}) \in L. \tag{3.1}$$

Then

$$(a_{n-1}, a_0, ..., a_{n-2}) \in L. \tag{3.2}$$

Define a map

$$\theta : V(n, 2) \to \frac{B[x]}{\langle x^n - 1 \rangle}, \tag{3.3}$$

where $\langle x^n - 1 \rangle$ denotes an ideal ring of $B[x]$ polynomial which has been developed by $x^n - 1$ through the following equation:

$$\theta(a_0, a_1, ..., a_{n-1}) = a_0 + a_1 x + ... + a_{n-1} x^{n-1} + \langle x^n - 1 \rangle \tag{3.4}$$

it is apparent that:

$$\frac{B[x]}{\langle x^n - 1 \rangle} \tag{3.5}$$

besides, it is a vector space on B and displays θ as a homomorphism of an easy vector space. Suppose that L is a linear code with a length of n on B; in other words, L is the subspace of $V(n, q)$. Consequently, since θ is an isomorphism, the following equation results:

$$\frac{B[x]}{\langle x^n - 1 \rangle} \tag{3.6}$$

$Im(L)$ is a subspace of.

If

$$(a_0, a_1, ..., a_{n-1}) \in L \qquad (3.7)$$

then

$$(a_{n-1}, a_0, ..., a_{n-2}) \in L \qquad (3.8)$$

if and only if

$$a_{n-1} + a_0 x + ... + a_{n-2} x^{n-1} + \langle x^n - 1 \rangle = x(a_0 + a_1 x + ... + a_{n-1} x^{n-1}) + \langle x^n - 1 \rangle. \qquad (3.9)$$

The following equation holds in $Im(L)$

$$a_0 + a_1 x + ... + a_{n-1} x^{n-1} = f(x) \qquad (3.10)$$

then, in case both $f(x)$ and $xf(x)$ are located in $Im(L)$, so $x^2 f(x)$ is located in $Im(L)$ and for:

$$0 \leq i \leq n-1 \qquad (3.11)$$

X if (x) is located in $Im(L)$. Since $Im(L)$ is a vector space, a linear combination of the following vectors is also located in $Im(L)$:

$$f(x), xf(x), ..., x^{n-1} f(x) \qquad (3.12)$$

therefore, for any polynomial, we have:

$$p(x) = b_0 + b_1 x + ... + b_{n-1} x^{n-1} \qquad (3.13)$$

in $B[x]$:

$$p(x)f(x) = (b_0 + b_1 x + ... + b_{n-1} x^{n-1})f(x) = (b_0 f(x) + b_1 x f(x) + ... + b_{n-1} x^{n-1} f(x) \qquad (3.14)$$

which is the sum of $IM(L)$ elements and is therefore located in $Im(L)$. Thus $Im(L)$ is ideal in:

$$\frac{B[x]}{\langle x^n - 1 \rangle} \qquad (3.15)$$

and thus L can be considered an ideal:

$$\frac{B[x]}{\langle x^n - 1 \rangle} \qquad (3.16)$$

The analysis of the network of themes begins when the researcher has reached a satisfactory network of themes. In this case, it can define and modify the proposed themes for data analysis, and analyze the data based on them. In this step, the theme networks are drawn, reviewed and analyzed. As mentioned earlier, theme networks are a tool for analysis, not the analysis itself. These networks help the researcher to get a deeper understanding of the meanings of the texts and to be able to describe the obtained themes and recognize their patterns. After creating networks of themes, the researcher must again refer to the original text and interpret it with the help of these networks.

Finally, the compilation of the report begins when a complete set of final themes is provided. At this stage, the final research report is analyzed and compiled. The purpose of writing the thematic analysis is to tell the complete and complex story in the data in such a way that the reader is convinced about the validity and competence of the researcher's analysis. It is important that the analysis presents a brief, coherent, logical, non-repetitive and interesting narrative emerging from the data in the form of themes. The report should provide sufficient and appropriate evidence about the themes in the data and provide sufficient data for each theme.

4 Results

In order to find the relevant themes, the qualitative data obtained from a thematic review f the literature, content analysis, and interview transcriptions have been coded and categorized. Then, the resultant themes have been defined and given a name. Table 2 displays the results of the thematic analysis as well as themes categories. The themes are to be explained in sections to follow. Then, according to the study subject which concerns factors influencing auditors' professional identity, the research model was extracted from main and subsidiary themes.

Table 2: main and subsidiary themes (categorization of free themes)

Main themes (Tree nodes)	Subsidiary themes (Tree nodes)	Free themes (Free nodes)	Codes extracted from interviews and articles
Individual auditor's superior mental capabilities	Creativity and idea generation	New values and methods	MI
		Intelligence	MI
		Individual's high motivation	MI
	Curiosity	Discernment power	MI
		Prediction power	MI
		Questioning mentality	MI
	Thought concentration	Anxiety control	PI-MI
		Self-belief	MI
		Self-awareness	MI
Personality traits	Inner character	Precision and thought	MI
		Thinking style	MI
		Extroversion	MI
		Commitment, work ethics, and responsibility	PI
		Neuroticism	PI
		Flexibility	PI
		Integrity and honesty	EI
Personality traits	Outer character	Professional experiences	PI
		Auditing institutes' expertise in the industry	PI
		The budget for real and predicted hours and performance monitoring	PI
	Quality recruitment and hiring elites	MI	
	Outer character	Task discrimination	MI
		Reasonable salary for employees	MI
		Loyalty, dynamism, and competence	MI
		Objectivity	MI
		sharing experiences with other experienced auditors	MI
Psychology	Job satisfaction	Institute's organizational atmosphere	PI
		Timely payment	EI
		Institute management	MI
		Opportunities for making progress	MI
		Job promotion	MI
	Environmental psychology	Opportunity to make use of skills	MI
		Opportunity to be in contact with others	MI
		Social status	MI
		Variety in the workplace	MI
		Tasks circulation	MI
		Physical security	MI
	Spirituality of the workplace	Sense of solidarity	MI
		Compatibility of individual and organizational values	MI
		Sense of benevolence	MI
		Sense of having pleasure at work	MI
		Sense of divine supervision	MI
		Opportunities for personal life	MI
Expectations and Challenges of Auditors' professional identity	Auditing profession	The proximity of professional standards to the international ones	MI
		Reviewing the mode of supervision over auditing institutes	MI
		Proper interpretation of auditing and accounting standards	MI
		Proper interpretation of rules and regulations governing auditing and the accounting profession	MI
		Competition within the auditing market	MI
		Support from colleagues in various workplaces	MI

| | | Society's Perspective on auditing services | MI |
		Society's Perspective toward financial services	MI
Society expectations		Society's perspective toward advisory services	MI
		Society's perspective toward other financial services	MI
Promotion of auditors' professional identity	appropriate ethical behavior	The capability of responding to various stakeholders regarding the manner of auditing judgment	MI
		The capability of defending and supporting the collected documents and evidence	MI
		Increased environmental peace	MI
		Regularly working and planning on auditing projects	MI
	Modification of rules and regulation	Increased responsiveness of managers	MI
		Strengthening Universities' educational system	MI
		Improvement of the process of selecting and recruiting certified accountants	MI
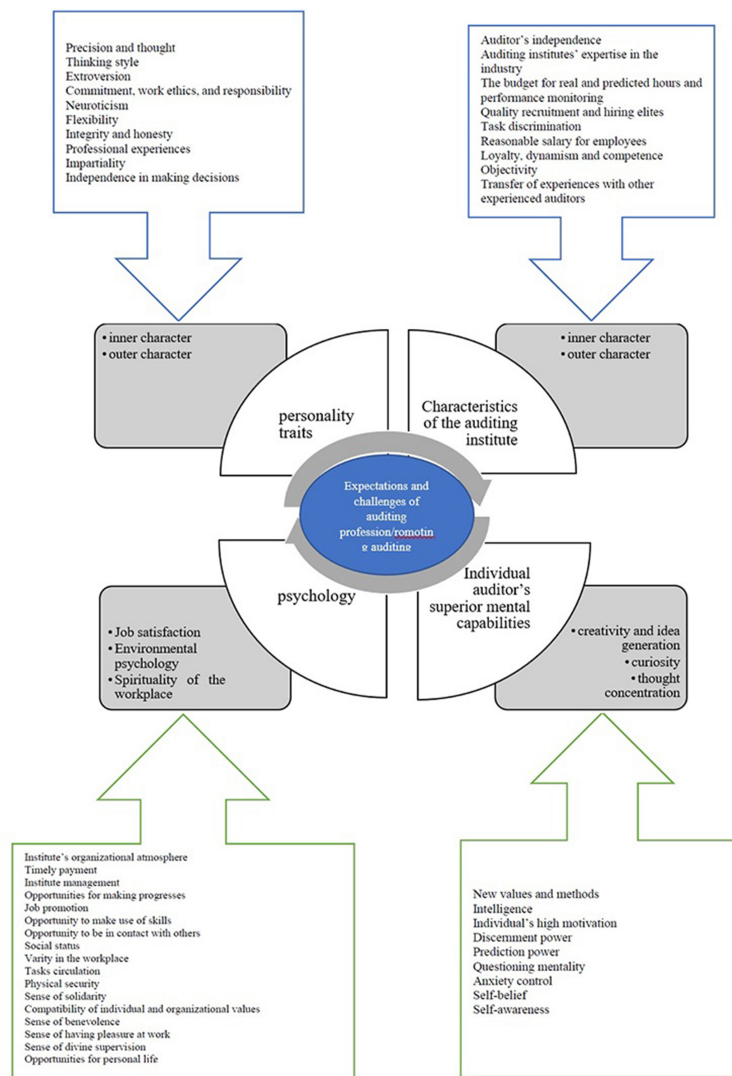
Figure 2: factors influencing auditors' professional identity from the perspective of IACPA accountants

5 Discussion and conclusion

The auditing profession in Iran is faced with a professional identity crisis. The gap between auditors' expectations from auditing reports and their users causes a conflict of roles and responsibilities from either party's perspective. Eventually, the crisis of auditor's independence resulting from non-compliance with professional behavior statutes, low wages, and non-professional competition of auditing profession's participants would result. In order to improve auditors' professional identity, we must attempt intra-professional modifications by the auditors themselves. In addition, macro changes at the national level seem to be necessary in order to strengthen auditors' professional identity status, such that auditors perform effectively. Recognition of factors affecting auditors' professional identity is one of the social-mental processes influencing people's personal and professional lives [16]. Accordingly, the present study attempts to identify the range of factors affecting auditors' professional identity through conducting interviews with auditing institutes partners and technical managers, members of IACPA, and other members of IACPA.

According to the results, personality traits, characteristics of the auditing institute, psychological traits and an individual's superior mental capabilities are the foundations of factors influencing an auditor's professional identity. Auditors' expectations and challenges regarding their own professional identity are the most frequently noted factor by the interviewees. Such expectations are like a flip for the significance of auditors' professional identity. Auditors' professional identity is influential in their confidence in their own profession as well as their good performance. Moreover, the promotion and development of professional identity is regarded as significant issue in both auditing and psychology fields [1]. Being responsible as an auditor is equivalent to an individual's respect for responding to stakeholders' requirements including shareholders, employees, suppliers, and generally the whole society [25]. Besides, an individual's commitment to the assigned roles may contribute t the promotion of his professional identity. The association of certified public accountants and the respective lecturers in the same field must be more attentive toward factors influencing the auditor's professional identity, especially, personal capabilities and traits. They must familiarize the audits with such issues and provide them with an opportunity to cooperate in decision-making because factors contributing to professional identity would eventually affect the auditor's decision-making and judgment. Considering the fact that such factors are rooted in the field of psychology and gain significance in the auditing profession, an investigation of such factors may contribute to the development of the auditing profession in the long run and would eventually lead to higher satisfaction of both employees and employers.

Some factors contributing to auditors' professional identity being discussed in this paper are well compatible with the results obtained in the literature on the correlation between social identity and professional status. In addition, it is noteworthy that no comprehensive study has been conducted so far on IACPA subsidiary auditors' attitudes and that's why this research has been devoted to its investigation.

6 Recommendations for future studies

1. Upon the market's financial and economic strengthening, the market's competition within the auditing market seems to be less prominent and the auditors are increasingly concentrated on their own professional field.

2. The proximity of professional standards to international ones is a significant factor in the stabilization of professional identity

3. Support from colleagues and managers in various workplaces would lead to scientific progress and the promotion of auditors' professional identity.

4. At the macro level, we must attempt to strengthen the private sector's economy to increase the requirement for auditing activities. In addition, through modification of the relevant rules and regulations, the Financial Tribunal must act as the independent auditing entity for corporates as well as state organizations and IACPA must merely act as a regulatory entity in the auditing field. This way, the state sector's auditing activities would be concentrated in an independent entity and would result in increased competition and financial benefits within private sector institutes.

5. Continued education and updating auditor's knowledge and skills and the use of new and up-to-date software for lowering the workload.

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