

Provide an audit quality model based on general health, spiritual intelligence and auditor's locus of control with the structural equation modeling approach

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Abstract

The aim of this study was to provide an audit quality model based on general health, spiritual intelligence and auditor's locus of control with a structural equation modeling approach among auditors who are members of the Iranian Society of Certified Public Accountants working in Tehran-based auditing firms. The sample size was 182 people who had fully answered the questionnaire. Also, the sampling adequacy test based on the factor analysis method to determine the adequacy of the statistical sample was at a desirable level. The data collected by the questionnaires were analyzed by SPSS and Smart PLS software using structural equation modeling. Analysis of research hypotheses using structural equation modeling at a 95% confidence level showed whether the auditors' general health dimensions including physical symptoms, anxiety symptoms, social functioning and depressive symptoms have a positive and significant effect on the audit quality in the proposed model. The dimensions of auditors' spiritual intelligence including critical existential thinking, constructing personal meaning, transcendent awareness and expanding the quality of awareness have a positive and significant effect on the quality of auditing in the proposed model. The dimensions of the auditor's locus of control, including the internal locus of control and the external locus of control, have a positive and significant effect on the quality of the audit in the proposed model. Finally, it can be said that with the promotion of public health, spiritual intelligence and the locus of control, the quality of auditing increases.

Keywords: Audit Quality, Auditor's Locus of Control, General Health, Spiritual Intelligence
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1 Introduction

Audit quality is one of the most important issues in the field of auditing and capital markets. In order to understand the different concepts and dimensions of audit quality, various studies have been conducted by researchers in order to discover the relationship between audit quality and other variables. However, since the quality of auditing is

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hardly observable in practice, research in this field has always faced many problems [11]. Auditors will have far more unethical decisions and behaviors when they are under time constraints, legal work requirements, strict control by supervisors, and employer requirements. Therefore, it is expected that in unexpected situations where the achievement of individual and organizational goals is questionable, as well as in environments with strict supervision, the occurrence of dysfunctional behaviors will intensify [30, 38]. Such dysfunctional behaviors have a direct and indirect impact on audit quality [3, 19].

The psychological pressure in the auditing profession, especially, due to the existence of social responsibility and the expectations and sensitivities of society towards the realistic disclosure of companies' financial performance, is largely uncontrollable and complex. In fact, the auditing profession is experiencing more work pressure than in the past due to the complexities of today's society and information needs, and this has made auditing one of the most sensitive and difficult jobs [32]. The exploitation of different sections of society from auditing services will increase in a situation where with the comprehensive efforts of financial actors, the role of auditing in society is clearly defined and the services provided by auditors are of the required quality. The high quality of auditing services requires good job performance of auditors, which has been proposed as a very important factor in industrial and organizational psychology [33]. Individual response against job stress can affect mental and physical health, quality of work and even organizational behaviors through the stimulus and response system. Audit firms should pay more attention to the job stress of auditors and justify clearly the allocation of their audit resources in order to ensure audit quality. Despite the fact that the job stress of auditors is familiar to us in practice, academic studies have paid less attention to this issue [27].

Scandal cases and making changes in reports in the auditing profession are due to the type of audit services provided by the auditor. An auditor can simply overstate the revenue of a company or anything else. These actions may occur because potential financial leverage prevents the auditor from performing his or her job properly, resulting in poor performance of the auditor. Clearly, in this way, they violate ethical principles, such as responsibility, correctness, impartiality, etc., which make a fair auditor, intellectually honest and free from conflicts of interest [10]. If the auditor has the right spiritual intelligence, scandal and tampering with the auditor's reports will not occur, and vice versa. According to Levin [14], the essence of spiritual intelligence is reflected in people's lives, such as endurance, correctness, fairness and affection. Therefore, the auditing profession requires that the auditor has spiritual intelligence, which leads to having an honest and fair mind. Spiritual intelligence, sometimes translated as spiritual ability, is the intelligence that comes after intellectual and emotional intelligence.

Yang [37] states that emotions are an important factor that may influence auditors' judgments and decisions through pressure and other situational and environmental variables. The results show that the influence of emotional intelligence on the auditor's judgment can effectively reduce the auditors' desire to participate in inefficient behavior to improve the quality of the audit [18].

One of the elements that affect auditors is the efficiency of the locus of control. Rotter [25] and Donnelly et al. [6] found that individuals in certain situations make assumptions about their superiority that certainly depend on their habits, which are managed through external control locus. Some scientists have discovered that the control Locus has a positive effect on audit performance and quality. Research on the impact of personal characteristics on the auditor's performance in the audit firms' community is still conducted in a limited area. Auditor performance research is often conducted on internal auditors, and so far, control locus, independent auditors' skills, as well as the auditor's business commitment related to audit performance have not been evaluated [29].

Given the above and the role of public health, spiritual intelligence and locus of control in the quality of auditors and the fact that public health, spiritual intelligence and the locus of control are likely to have different effects on audit quality, the main issue of the present study is to provide an audit quality model based on public health, spiritual intelligence and the locus of control of auditors with a structural equation modeling approach.

2 Theoretical Foundations and Empirical Background of the Research

The National Institute for Occupational Safety and Health considers occupational stress to be the result of many problems in the workplace, constant changes out of control, constant shifts, overtime, long working hours, and irregular working hours. Job stress is defined as a change in the physical or mental condition that may have a positive or negative effect on employees' job performance in which stress is caused by stressful events in the workplace [12]. A common source of stress that employees face in the workplace or organization is called job stressors. These stressors include role ambiguity, role conflict and role burden [16]. Auditors are often in a position where testing and evaluating the audit evidence by them will lead the audit team in a certain direction. Changes in decisions can be costly, especially in cases of time pressure. In the audit environment, time pressure is almost always present.

While maintaining the quality of the audit, auditors should strive to complete it within the timeframe set by the client and the government and within the allocated budget [21]. The high quality of auditing services requires auditors' high job performance and healthy, which has been proposed as a very important structure in industrial and organizational psychology [24].

The concept of spiritual intelligence is introduced as a form of intelligence that is based on the deepest spirituality of the individual and the need to achieve a higher existential goal. Researchers also believe that spiritual intelligence could not be calculated similar to intellectual intelligence which is linear, logical, and rational. So, various researchers have come up with different actions and theories to define and measure spiritual intelligence [1]. Reducing fraudulent behaviors in the shadow of increasing the spiritual intelligence of accountants, in addition to financial statements and corporate performance results, also affects the economies of countries. In many countries, strengthening the spiritual dimension of accountants and professional groups such as internal auditors, independent auditors and certified consultants has found an important place [20].

The locus of control is a personality concept first proposed by Rotter [25] and has since been used as psychological therapy. In general, the locus of control is as a hope for a sustainable life or a belief in how to be accountable and control the environment. According to this concept, individuals can be divided into two categories: with an internal locus of control and with an external locus of control. Individuals with an internal locus of control believe that the environment is responsive to its relatively permanent characteristics, and the rewards depend on the individual's actions. While people with an external locus of control believe that the environment and rewards are uncontrollable [34]. According to behavioral theory of accounting, the locus of control is one of the important areas. Therefore, the partners of auditing companies should consider the locus of control when hiring new auditors so that these auditors can show performance in accordance with the expectations of the institution [29].

Qaid et al. [23] in a study entitled "Determinants of Audit Quality in Government Institutions" examined the factors that affect the quality of review of government internal audit worksheets. Numerous factors in different work environments affect audit results. The importance of these factors affecting the performance of public sector auditing should be discussed. The purpose of quality assurance is to help ensure that auditing products and services follow internationally proven best practices and stakeholder expectations. The results of the present study showed that performance, legislation, training and senior management affect the effectiveness of the audit.

Pinatik [22] analyzed the effect of emotional intelligence, competence and independence of the auditor on the quality of the audit in a study entitled "The Effect of Auditor's Emotional Intelligence, Competence, and Independence on Audit Quality". In this research, the survey method with a quantitative descriptive approach was used. The sample in this study was all auditors of BPK RI representatives in North Sulawesi province (Indonesia) with a number of 61 respondents. Data were collected through the distribution of questionnaires that were ranked and tabulated for analysis and the obtained answers, were analyzed with predetermined variable values using Amos 24 software, in which the data analysis technique was performed in order to determine the impact.

From the SEM analysis approach, the results showed that the emotional intelligence variable has a positive and significant effect on audit quality, competence has a positive and significant effect on audit quality and independence has a positive and significant effect on audit quality. It is hoped that these research results can be used as measurement indicators for BPK organizational auditors to hire auditors based on knowledge, ethics and personality.

Sampet et al. [26] in a study entitled "The Role of Client Participation and Psychological Comfort in Driving Perceptions of Audit Quality: Evidence from an Emerging Economy" examined the role of customer participation in the audit process and customer psychological comfort on influencing customer perception about audit quality. In this study, a questionnaire was used to collect data on companies listed on the Thailand Stock Exchange. The statistical population were audit clients. The questionnaires were answered by the senior managers of the employer companies. 190 questionnaires were analyzed by structural equation modeling.

Arief Kusumo et al. [2] in a study analyzed the effect of spirituality on the auditor's inefficient behavior and its effect on the audit quality in the Audit Board of the Republic of Indonesia. The research method in this study was quantitative and random methods. A number of 92 auditors was selected as the research sample through proportional sampling. Data analysis was performed using descriptive and inferential statistical analysis using path analysis. The results of this study showed that there is a negative effect of the importance of spirituality in the workplace on the inefficient behavior of the auditor. And there is a positive effect of the importance of spirituality in the workplace on the quality of auditing. Also, it was shown that a negative effect of the importance of inefficient behavior of the auditor on audit quality.

Yan and Xie [36] in a study, through empirical evidence of the Chinese stock market companies, explained the relationship between work stress and audit quality. Financial information of these companies is obtained from the

database and each auditor. The information was collected manually and then modified according to the annual report of the company and the information system. In this study, the authors found that work stress can affect work quality and organizational performance and there is a negative relationship between work stress and audit quality in the first audit; also, work stress is due to the individual characteristics of the auditors.

In a study entitled "The Role of Auditors' Emotions and Moods on Audit Judgment: A Research Summary with Suggested Practice Implications" which aimed to summarize related results and practical concepts, Bhattacharjee and Moreno [4] through several studies in a research stream have examined the role of feelings and moods in auditing. Research shows that auditors can have an emotional reaction to a client. They also state the fact that auditors during the audit process, will have emotional reactions such as liking or hating the client's staff or being anxious about the components of the audit work. They may also experience different moods during the audit. Research shows that an important consequence of the emotions and moods that auditors experience is that these reactions can influence their decisions and judgments.

Sarraf and Sarraf [27] in a study entitled "The Impact of Job Stress and Resilience of Auditors on Audit Quality" examined the effect of job stress and auditors' resilience on auditing quality among members of the Iranian Society of Certified Public Accountants. Findings indicate that job stress has a negative and significant relationship with audit quality. Also, they showed that resilience has a positive and significant relationship with audit quality. Therefore, in order to improve the auditing quality, they proposed some preparations like the use of psychometrics at the time of recruitment, conducting periodic tests for the certified public accountant society members and identifying individuals at risk of mental and physical problems, providing appropriate treatments, periodic training to reduce stress and improve job resilience, paying revisions and rewards and increasing welfare and leisure services.

Parsian et al. [20] in a study entitled "Investigating the Relationship between Spiritual Intelligence of Accountants and Quality of Financial Statements" using structural equations and Smart-PLS2 software, examined the relationship between spiritual intelligence and financial statements quality in accountants. Hypothesis test results showed that there is a significant relationship between accountants' spiritual intelligence and the quality of financial statements. They also showed that there is a significant relationship between consciousness, internal orientation, meaning and concept, truth and honesty and integrity and totality of accountants with the quality of financial statements. On the other hand, there is no significant relationship between goodness and the existence and personality of accountants with the quality of financial statements. According to the results, it was concluded that the dimensions of spiritual intelligence in accountants affect the quality of financial statements; therefore, this issue requires that company managers, in the shadow of initiative and innovation, help to strengthen the dimensions of spiritual intelligence that can be used to strengthen the quality of financial statements.

Mahdavi and Zamani [15] in a study entitled "Investigating the influence of the source of control, experience and education level of auditors on their professional commitment" the required information was collected using a questionnaire and by Spearman's rank correlation coefficient and Multiple Linear Regression showed that auditors who do not have much faith in the locus of control of their life now or in the future feel very stressed, they feel that they have no control over their environment. They believe more in chance than auditors with the source of internal (locus) control. Their life is more of a game of chance, and they are less committed to the auditing profession. The authors concluded that there is a positive and significant relationship between the internal source (locus) of control with the professional commitment of auditors and there is a negative and significant relationship between the external source (locus) of control with the professional commitment of auditors.

3 Fundamentals of Development of Research Hypotheses

Individual response to job stress can affect mental and physical health, work quality and even organizational behaviors through the stimulus and response system. Auditing firms should pay more attention to the job stress and health of auditors and justify clearly the allocation of audit resources to ensure the quality of auditing. Despite the fact that the job stress of auditors is familiar to us in practice, but academic studies have paid less attention to this issue [27]. Since the nature of some occupations and experiences is such that people inevitably get into trouble, so that their mental health may be threatened. Therefore, paying attention to individual and mental capacities with the help of which a person can resist difficult situations and not be harmed and even in the experience of such problematic or critical situations, he/she can improve his/her personality has recently been considered by positivist psychologists, a concept called post-traumatic growth. As a result, researchers seek to find and reinforce variables within individuals that increase the level of adaptation and health. One of the most important human abilities that cause effective adaptation against risk and stress factors in psychological pressure and stress, is resilience. Hence, resilience is recognized as a factor in successful adaptation to change and the ability to resist problems. Resilience

refers to the ability of a person to adapt in the face of disasters or devastating pressures, to overcome and even be strengthened by those experiences [5]. The following hypotheses were designed based on the stated principles:

First main hypothesis: The dimensions of auditors' general health have a significant effect on audit quality.

Sub-hypothesis 1-1: Physical symptoms have a significant effect on audit quality.

Sub-hypothesis 1-2: Anxiety symptoms have a significant effect on audit quality.

Sub-hypothesis 1-3: Social function has a significant effect on audit quality.

Sub-hypothesis 1-4: Depressive symptoms have a significant effect on audit quality.

The principle of objectivity requires the auditor to be impartial, intellectually honest, and free from conflict of interest. If the auditor has the proper spiritual intelligence, immorality and fraud cannot happen, and vice versa. Therefore, the accounting profession needs an auditor who has spiritual intelligence, so that he has an open, honest and impartial mind. Based on these attributes, the auditor will not harm the user of the financial reports. Acting against professional ethics and fraud is the auditor's fault and failure because no honest result will be obtained from his/her audit. This indicates that the auditor was performing poorly. Dulewicz and Higgs [7] believe that emotional intelligence affects how people perform successfully and efficiently and even in the evaluation of this performance by themselves, colleagues or supervisors. Because today's auditing firms operate in a highly competitive and challenging market, this environmental turmoil has led firms to choose to improve auditors' performance as their competitive strategy in today's marketplace. Therefore, the basis of any move towards growth and development and improvement of the process of auditors' performance in auditing firms is to accurately identify the current situation, identify strengths and weaknesses, and then devise well-thought-out plans to improve their performance. Emotional intelligence and spiritual intelligence as two widely used intelligence in organizational research are related to the performance of auditors at the level of auditing firms [18]. The following hypotheses were designed based on the stated principles:

The second main hypothesis: the dimensions of auditors' spiritual intelligence have a significant effect on audit quality.

Sub-hypothesis 2-1: Critical existential thinking has a significant effect on audit quality.

Sub-hypothesis 2-2: The personal meaning-production has a significant effect on the quality of the audit.

Sub-hypothesis 2-3: Transcendental consciousness has a significant effect on audit quality.

Sub-hypothesis 2-4: The Conscious state expansion has a significant effect on audit quality.

From Rotter's point of view, the locus of control is caused by generalized expectation. That is, a person faces expectations in the face of a situation that includes the possible consequences of his or her behaviors. These expectations are presumably based on the person's past experiences [25]. Donnelly et al. [6] found that auditor performance is affected by the source of the business commitment and the auditors' locus of control. Auditors in parallel with the locus of control tend to engage in deceptive behavior in order to achieve their goals. Auditors can easily monitor the review process in order to obtain an excellent and efficient evaluation. The ability to adjust the business commitment and locus of control have a positive effect on the auditor's performance. An auditor who is committed to the company will certainly strive to carry out its responsibilities in accordance with the company's objectives. Srimindarti [28] evaluated the locus of control as well as the auditor's skill in performance. The results of this particular study showed that the locus of control has a significant effect on audit performance, in addition, the ability to control auditor skills has a significant effect on auditor performance [29]. The following hypotheses were designed based on the stated principles:

Third main hypothesis: The dimensions of the auditors' locus of control have a significant effect on the quality of the audit.

Sub-hypothesis 3-1: Internal locus of control has a significant effect on audit quality.

Sub-hypothesis 3-2: External locus of control has a significant effect on audit quality.

4 Conceptual Model of Research

Based on the theoretical foundations and research literature and adapted from the research of Goldberg and Hiller [9], King [13] and Rotter [25], the conceptual model of research was designed as Figure 1:

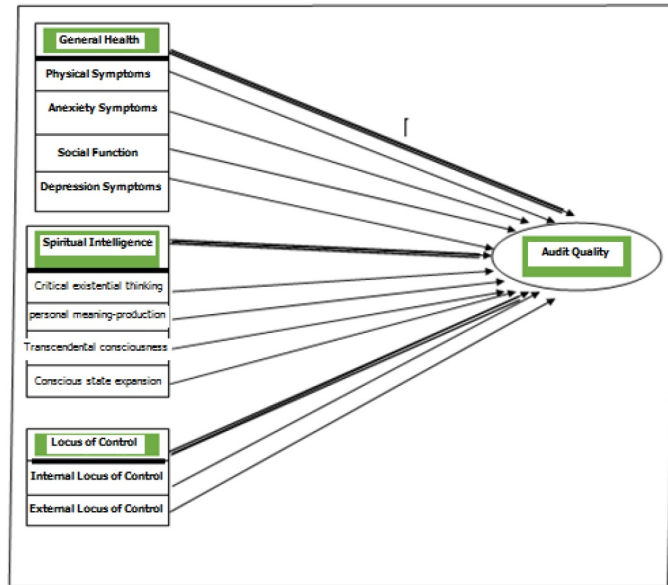


Figure 1: Conceptual model of the research

5 Research Methodology

The present study in terms of the result of the implementation is applied-developmental research, in terms of the implementation process (data type) is quantitative, in terms of the purpose of the research is descriptive-survey, in terms of the time period of implementation is deductive and in terms of time dimension is a cross-sectional study.

According to the research topic that examines the relationship between variables, the research is correlational. Data collection was done through library and survey methods. Thus, the tools used in the library section include books, articles, research projects, etc. and in the survey section questionnaire tools were used.

The statistical population of this study includes auditors who are members of the Iranian Association of Certified Public Accountants working in auditing firms based in Tehran. In order to determine the sample, 250 questionnaires were distributed among eligible individuals, of which 182 people fully answered the questionnaire, which indicates the adequacy of sampling based on factor analysis. In this study, the sample adequacy was presented by Kaiser-Mayer-Olkin (KMO) index. The KMO index should be above 0.7 and of course between 0.5 and 0.7 is acceptable with caution. Bartlett’s Test is also used to check the adequacy of the sample, in which the normal chi-square (chi-square divided by the degree of freedom) should be less than 5 [17]. Table 1 shows the KMO and Bartlett’s test output that the KMO index was at an acceptable level. The Bartlett test is also significant and the normal chi-square is 4.604. The sample adequacy formula is:

$$KMO = \frac{\sum \sum_{i \neq j} r_{ji}^2}{\sum \sum_{i \neq j} r_{ji}^2 + \sum \sum_{i \neq j} a_{ji}^2} \tag{5.1}$$

Table 1: Sampling adequacy test

Index KMO	0.859
chi-square	9876.442
degree of freedom	2145
Bartlett’s test	Sig 0.000
	Normal chi-square 4.604

The variables of the present study were measured by a questionnaire. In this study, the standard questionnaire of general health of Goldberg [9] was used for health. In the present study also the standard King Spiritual Intelligence Questionnaire [13] and the Rotter’s Locus of Control Standard Questionnaire [25] has been used. The Audit Quality Questionnaire is a researcher-made questionnaire based on library studies and theoretical foundations of previous articles.

Because Cronbach's alpha value is a traditional measure for structural reliability, the PLS method uses a more modern criterion than Cronbach's alpha called Composite Reliability (CR). The advantage of composite reliability over Cronbach's alpha is that the reliability of structures should not be calculated absolutely but according to the correlation of their structures with each other. As a result, both of these criteria are used in the PLS method in order to better measure the reliability. If the CR value for each structure is more than 0.7, it indicates the appropriate internal stability for the measurement models. The CR value is given at the output of the PLS software, but its calculation formula is as follows. The CR value for the second-order variables is calculated using the formula.

$$CR = \frac{(\sum_{i=1}^n \lambda_i)^2}{(\sum_{i=1}^n \lambda_i)^2 + \sum_{i=1}^n \delta_i} \quad (5.2)$$

In this formula, λ is the factor load of the cases and δ is the variance of the error.

Table 2 shows the composite reliability values of all research variables, all of which are above 0.7.

Table 2: Composite reliability values of the questionnaire

Variable	Code	CR
Physical Symptoms	PS	0.905
Anxiety Symptoms	AS	0.958
Social Function	SF	0.951
Depression Symptoms	DS	0.938
Critical existential thinking	CET	0.916
Personal meaning-production	MPM	0.913
Transcendental consciousness	TA	0.873
Conscious state expansion	EQC	0.881
Audit Quality	AQ	0.934
General Health	GH	0.886
Spiritual Health	SI	0.567

Fornell and Larcker [8] introduced the AVE criterion for measuring convergent validity and stated that in the case of AVE, the critical value is 0.5; this means that AVE values greater than 0.5 indicate acceptable convergent validity. AVE values are provided in the software output, but the calculation formula is as follows. The value of AVE for second-order variables is calculated using the formula.

$$AVE = \frac{\sum_{i=1}^n \lambda_i^2}{n} \quad (5.3)$$

Table 3 shows the AVE values of the research variables, all of which are above 0.5.

Table 3: AVE values of the questionnaire

Variable	Code	AVE
Physical Symptoms	PS	0.625
Anxiety Symptoms	AS	0.767
Social Function	SF	0.734
Depression Symptoms	DS	0.690
Critical existential thinking	CET	0.613
Personal meaning-production	MPM	0.677
Transcendental consciousness	TA	0.533
Conscious state expansion	EQC	0.597
Audit Quality	AQ	0.584
General Health	GH	0.666
Spiritual Health	SI	0.567

The research questionnaire has acceptable divergent validity if the numbers in the main diameter of the matrix are higher than their lower values. Table 4 shows this matrix. As can be seen, the divergent validity of the model is acceptable.

Table 4: Divergent validity (Fornell and Larcker [8] method)

Variables	PS	AS	SF	DS	CET	MPM	TA	EQC	AQ
PS	0.790								
AS	0.579	0.875							
SF	0.599	0.829	0.856						
DS	0.391	0.413	0.412	0.830					
CET	0.318	0.365	0.252	0.264	0.782				
MPM	0.242	0.086	0.103	0.083	0.189	0.822			
TA	0.220	0.116	0.096	0.136	0.533	0.217	0.730		
EQC	0.145	0.185	0.166	0.168	0.287	0.261	0.235	0.772	
AQ	0.485	0.369	0.369	0.023	0.422	0.263	0.219	0.311	0.764

In this section, tables of descriptive statistics of variables and normality of variables are examined using Kolmogorov-Smirnov test and to test the research hypotheses, the method of structural equations in Smart PLS3 software is used. Table 5 shows the mean, standard deviation, skewness and kurtosis of the research variables. Abbreviations of variables are also introduced in this section.

Table 5: Descriptive statistics of research variables

Variables	Code	Mean	S.D	Skewness	Kurtosis
Physical Symptoms	PS	3.536	0.652	-1.332	1.950
Anxiety Symptoms	AS	3.933	0.821	-1.556	1.701
Social Function	SF	3.920	0.733	-1.388	1.525
Depression Symptoms	DS	3.166	1.105	0.882	1.260
Critical existential thinking	CET	3.642	0.796	-0.826	0.228
Personal meaning-production	MPM	3.940	0.693	-0.971	1.385
Transcendental consciousness	TA	3.697	0.647	-0.463	-0.022
Conscious state expansion	EQC	3.890	0.554	-0.031	-0.417
Locus of Control	Cp	6.016	3.783	1.979	1.367
Audit Quality	AQ	3.933	0.495	-0.188	-0.161

Kolmogorov-Smirnov test was used in order to ensure the normal distribution of data. As can be seen in Table 6, since the significance level for all variables is less than 0.05, so the distribution of data related to the research variables is not normal.

Table 6: Kolmogorov-Smirnov test

Variables	Code	Statistic Z	Significance Level
Physical Symptoms	PS	0.142	0.000
Anxiety Symptoms	AS	0.170	0.000
Social Function	SF	0.162	0.000
Depression Symptoms	DS	0.121	0.000
Critical existential thinking	CET	0.124	0.000
Personal meaning-production	MPM	0.153	0.000
Transcendental consciousness	TA	0.105	0.000
Conscious state expansion	EQC	0.139	0.000
Locus of Control	Cp	0.252	0.000
Audit Quality	AQ	0.129	0.000

The GoF criterion is used in order to examine the fit of the overall model, which controls both the measurement and the structural model. This criterion was developed by Tenenhaus et al. [31] and is calculated according to the following formula.

$$GoF = \sqrt{\overline{\text{communalities}} \times \overline{R^2}} \tag{5.4}$$

in which the $\overline{\text{communalities}}$ is the average value of the common values of each structure and $\overline{R^2}$ is the mean value of the R Squares values of the endogenous structures of the model. Wetzels et al. [35] introduced three values of 0.01, 0.25 and 0.36 as weak, medium and strong values for GOF. Table 7 shows the mean of the common values and the mean of the R Squares values, according to which the GOF value is equal to 0.670, which shows a strong fit.

Figure 2 and Figure 3 show the structural model of the research in the case of estimating standard coefficients and estimating t values. Table 8 shows the t significance coefficients for the relationships between the research structures in the model.

Table 7: Mean Common Values and Mean R Squares

Variables	Code	Communality	R ²	communalities	R ²
Physical Symptoms	PS	0.625	0.774		
Anxiety Symptoms	AS	0.767	0.917		
Social Function	SF	0.734	0.920		
Depression Symptoms	DS	0.690	0.617		
Critical existential thinking	CET	0.613	0.840		
Personal meaning-production	MPM	0.677	0.515	0.641	0.702
Transcendental consciousness	TA	0.533	0.756		
Conscious state expansion	EQC	0.597	0.571		
Audit Quality	AQ	0.584	0.416		
General Health	GH	0.666	0		
Spiritual Intelligence	SI	0.567	0		

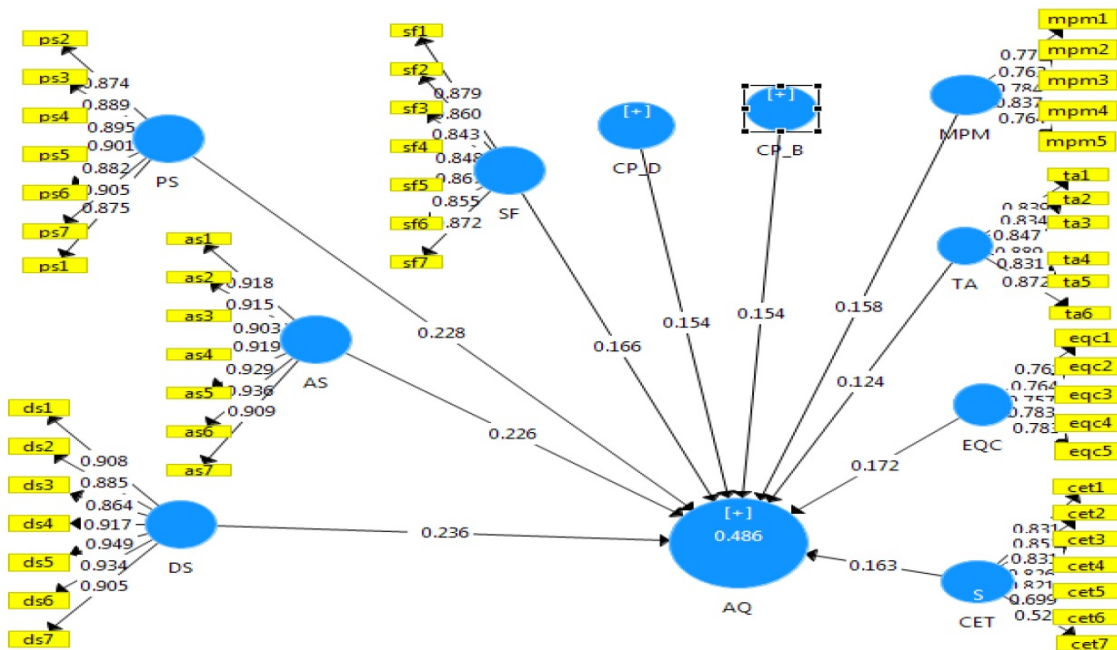


Figure 2: The second model (effect coefficients)

Table 8: Path coefficients and significance coefficients of t for the relationships between research structures in the model

The path of the relationship between hidden structures	Path Coefficient	t-value	Result
Physical Symptoms → Audit Quality	0.228	3.182	Confirmed
Anxiety Symptoms → Audit	0.226	2.896	Confirmed
Social Function → Audit Quality	0.166	1.986	Confirmed
Depression Symptoms → Audit Quality	0.236	2.155	Confirmed
Critical Existential Thinking → Audit Quality	0.163	2.078	Confirmed
Personal Meaning-Production → Audit Quality	0.158	2.533	Confirmed
Transcendental Consciousness → Audit Quality	0.124	2.367	Confirmed
Consciousness Quality Expansion → Audit Quality	0.172	2.058	Confirmed
Internal Locus of Control → Audit Quality	0.154	2.095	Confirmed
External Locus of Control → Audit Quality	0.154	2.023	Confirmed

Sub-hypothesis 1-1: According to the software output, the obtained path coefficient shows that physical symptoms at the rate of 0.228 affect the quality of the audit. Physical symptoms therefore explain 22% of changes in audit quality. The t-statistic for the relationship between these two variables is 3.182 and is greater than 1.96. Therefore, sub-hypothesis 1-1 is significant at the 95% confidence level and is confirmed.

Sub-hypothesis 1-2: According to the software output, the obtained path coefficient shows that the anxiety symptoms affect the audit quality by 0.226. Thus, anxiety symptoms explain 22% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.896 and is greater than 1.96. Therefore, sub-hypothesis 1-2 is significant at the 95% confidence level and is confirmed.

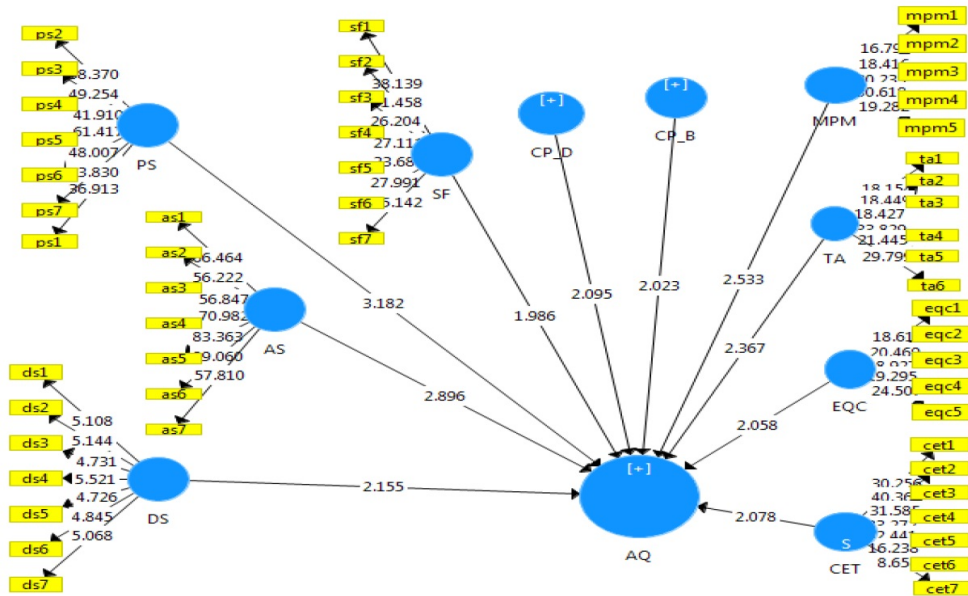


Figure 3: The second model (significance coefficients)

Sub-hypothesis 1-3: According to the software output, the obtained path coefficient shows that social function has an effect of 0.166 on the audit quality. Thus, social function explains 16% of changes in audit quality. The t-statistic for the relationship between these two variables is 1.986 and is greater than 1.96. Therefore, sub-hypothesis 1-3 is confirmed at the 95% confidence level.

Sub-hypothesis 1-4: According to the software output, the obtained path coefficient shows that the symptoms of depression affect the quality of the audit at the rate of 0.236. Thus, depressive symptoms account for 23% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.155 and is greater than 1.96. Therefore, sub-hypothesis 1-4 is significant at the 95% confidence level and is confirmed.

Sub-hypothesis 2-1: According to the software output, the obtained path coefficient shows that critical existential thinking has an effect on audit quality of 0.163. Thus, critical existential thinking explains 16% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.087 and is greater than 1.96. Therefore, sub-hypothesis 2-1 is confirmed at the 95% confidence level.

Sub-hypothesis 2-2: According to the software output, the obtained path coefficient shows that the personal meaning production has an effect of 0.158 on the quality of the audit. Thus, the personal meaning production explains 15% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.533 and is greater than 1.96. Therefore, sub-hypothesis 2-2 at the level of 95% confidence is significant and is confirmed.

Sub-hypothesis 2-3: According to the software output, the obtained path coefficient shows that transcendent consciousness has an effect at the rate of 0.124 on the audit quality. Therefore, transcendent consciousness explains 12% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.367 and is greater than 1.96. Therefore, sub-hypothesis 2-3 is significant at the 95% of confidence and so is confirmed.

Sub-hypothesis 2-4: According to the software output, the obtained path coefficient shows that the Conscious Quality Expansion by the rate of 0.172 has an effect on audit quality. Thus, the Conscious Quality Expansion explains 17% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.058 and is greater than 1.96. Therefore, sub-hypothesis 2-4 at the 95% confidence level is significant and so is confirmed.

Sub-hypothesis 3-1: According to the software output, the obtained path coefficient shows that the internal locus of control has an effect at the rate of 0.154 on the audit quality. Thus, the internal locus of control explains 15% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.095 which is greater than 1.96. Therefore, sub-hypothesis 3-1 is significant by the 95% confidence and is confirmed.

Sub-hypothesis 3-2: According to the software output, the obtained path coefficient shows that the external locus of control at the rate of 0.154 has an effect on the audit quality. Therefore, the external locus of control explains 15% of changes in audit quality. The t-statistic for the relationship between these two variables is 2.023 which is greater than 1.96. Therefore, sub-hypothesis 3-2 is significant at the 95% confidence and so is confirmed.

6 Conclusion

Audit quality is one of the most important issues in the field of auditing and capital markets. In order to understand the different concepts and dimensions of audit quality, various studies have been conducted by researchers to discover the relationship between audit quality and other variables. However, because the quality of auditing is difficult to observe in practice, research in this area has always faced many problems. Due to the position and role of auditing firms in users' decisions, audit quality is considered as a key factor in preparing audit reports. The present study deals with the relationship between auditors' general health, spiritual intelligence and the locus of control with audit quality. This study has examined all aspects of general health, including the mental, physical and social health of auditors, as well as the spiritual intelligence of auditors. Therefore, other types of intelligence such as emotional intelligence, intellectual intelligence and social intelligence are not included. The dimensions of locus of control include two dimensions of internal and external locus of control that were examined in this study. The results of structural analysis of the model showed that with increasing the dimensions of the general health of auditors including physical symptoms, anxiety symptoms, social functioning and depressive symptoms, the quality of the audit will increase. As the dimensions of auditors' spiritual intelligence increase, including critical existential thinking, personal meaning-production, transcendental consciousness, and conscious quality expansion, the quality of auditing will increase. Also, with increasing the dimensions of the auditors' locus of control, including the internal and the external locus of control, the audit quality will increase. It can be stated that these results are consistent with [2, 20, 26, 27, 29, 33]. Based on the results, it is suggested to the managers of audit firms to pay attention to the components examined in the present study model, and plan their future auditing projects in order to achieve the desired auditing quality.

Based on the results of the present study, it is suggested to the directors of auditing firms that in the process of hiring new auditors, pay attention to indicators such as 1- auditors' general health dimensions including physical symptoms, anxiety symptoms, social function and depressive symptoms, 2- auditors' spiritual intelligence dimensions including critical existential thinking, personal meaning production, transcendental conscious, conscious quality expansion, and 3- auditors' dimensions of locus of control, including the internal and the external locus of control.

Given that the present study was conducted among auditors who are members of the Iranian Association of Certified Public Accountants working in auditing firms based in Tehran, it is suggested that a similar study be conducted among auditors of the auditing organization whose auditors are government-sponsored to compare their results. Given that this research is an interdisciplinary research, it is suggested that in future research, other aspects of psychological factors such as identity dimensions, personality dimensions and other dimensions of intelligence such as intellectual intelligence and social intelligence be examined with other dimensions of an audit or accounting quality.

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