

عنوان مقاله:

The Role of Auditors' Biases and Decision Making on Errors with a Cognitive Approach in Capital Market (A Case Study: Securities and Exchange's Certified Auditors)

محل انتشار:

مجله مالی ایران، دوره 2، شماره 2 (سال: 1397)

تعداد صفحات اصل مقاله: 24

نویسندگان:

Zahra Kohandel - *Ph.D. Student Accounting, Faculty of management and Economics, Science and Research Branch, Islamic Azad University, Tehran, Iran*

Ghodrat Allah Talebnia - *Associate Professor, Department Of Accounting, Faculty of management and Economics, Science and Research Branch, Islamic Azad University, Tehran, Iran*

Hashem Nikoomaram - *Professor, Department Of Accounting, Faculty of management and Economics, Science and Research Branch, Islamic Azad University, Tehran, Iran*

خلاصه مقاله:

Based on the capital market's nature, accountants and auditors' information is provided by an effective influence of personal decisions and market results, derived systematically by information structure and market participants' features. Auditors' choices are influenced by perception, judgment and decision options processes, which may affect auditing errors. The study purpose is to investigate auditors' different biases and decision-making factors on errors based on a cognitive approach in the capital market. The model's objective is practical based on a descriptive-analytical methodology. The statistical population of the study includes all certified auditors of Iran's Securities and Exchange Organization (SEO), whom were provided with the researcher-made questionnaires with valid narration and reliability. The collected data were analyzed by AMOS software. The findings indicate that components of the cognitive bias are predictable by auditors' errors based on the priority level and maximum influences, including mental accounting bias (63%), availability bias (45%), heuristic bias (60%), and ambiguity aversion bias (58%). Also, components of decision-making are predictable by auditors' errors based on the priority level and maximum influences, including decision case (54%), job experience (57%), decision-making situation (58%) and individual (features) (45%).

کلمات کلیدی:

Auditors' errors, cognitive bias, decision-making factors

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1428507>



