

Periodic Cognitive Biorhythmic Cycle and Auditors' Professional Judgment Quality¹

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Research Paper

Introduction

Today, Psychology as a science has entered the field of psychotherapy from other fields such as accounting and management, and has led to the study of psychology within human beings as employees of a profession in the direction of job and professional responsibilities (Dennis & Johnstone, 2016). Today, psychology with all its capacity and capability, while transforming job characteristics in the humanities, has established appropriate assumptions for the development of future educational, behavioral and skill strategies (Sayeedi Garghani and Naseri, 2017). One of these areas, is auditing and performing the duties of a professional auditor along with specialized skills and social responsibilities. Auditors play an important and significant role in improving the decision-making level of shareholders, investors and financial analysts due to their important role in judging the financial statements of companies (Trotman et al, 2015). In fact, judging in the auditing profession is a kind of cognitive process based on the reasoning characteristics and analytical power of the auditor when making a decision, which while performing a personal duty, is a kind of psychological consequence that manifests itself based on individual actions (Javidi et al, 2018).

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Methodology

The research method was quasi-experimental with a pretest-posttest design and follow-up with a control group in which the effect of auditors' cognitive biorhythmic cycle on the dependent variable, ie professional judgment, was assessed. The independent variable includes biorhythmic cycles and the dependent variables include professional judgments of auditors, which are performed through biorhythm software in Android and IOS operating systems and Multivariate MANOVA tests, Repeated Measures ANOVA and Post Hoc. The statistical population of the study was independent auditors who were examined in two groups. For sample selection, purposive sampling method based on Cohen sample size determination method in unlimited communities was used. Cohen sample size determination method is one of the methods for calculating statistical sample size in unknown and unlimited target communities. A noteworthy point in this method, is the determination of variance or standard deviation of the sample, which is determined by the initial distribution among 30 members of the target community. The purpose of this work was to create alternation in the studied cycles and to be in one of the three areas (positive; negative; critical) related to each of the biorhythmic cycles. All pre-test, post-test and follow-up questionnaires were analyzed by software in the form of graphs and tables for descriptive data and in the hypothesis test, Multivariate MANOVA tests, Repeated Measures ANOVA and Post Hoc were used to compare time. It was noteworthy that a period of two months (4-15-day periods) was considered for the auditors to identify the biorhythm cycle.

Results and Discussion

Based on the results, the first hypothesis of the study was not confirmed, because according to the results, the group variable as well as the interaction of the biorhythmic cycle and the group have a significant effect on the average score of the auditor's judgment. On the other hand, based on the LSD post hoc test, it was found that in the physical cycle, there is no significant difference between the average score of the quality of audit judgment in different groups. Therefore, the first hypothesis of the research is rejected. But, the result of the second hypothesis of the research showed that the group variable as well as the interaction of the biorhythmic cycle and the group have a significant effect on the average score of the quality of audit judgment. On the other hand, based on the post hoc test, it was found that in the mental cycle, there is a significant difference between the mean score of the auditor's judgment quality in different groups. It was also found that the position of the auditor in the positive point of the mental cycle, is significantly more than the negative and critical point. They are negative and critical, they have a higher quality of audit judgment and they

are approved. In other words, the quality score of the auditor's judgment on the positive point is significantly higher than the negative and critical point. Also, based on analytical tests, the third hypothesis was confirmed, because the group variable as well as the interaction of the biorhythmic cycle and the group have a significant effect on the average quality score of audit judgment. On the other hand, based on the post hoc test, it was found that in the emotional cycle, there is a significant difference between the average score of the auditor's judgment quality in different groups. It was also found that the auditor's position in the positive point of the emotional cycle is significantly more than the negative and critical point. In other words, the quality score of the auditor's judgment on the positive point of the emotional cycle is significantly higher than the negative and critical point. Finally, it was found that the fourth hypothesis was confirmed, because the group variable as well as the interaction of the biorhythmic cycle and the group have a significant effect on the average score of the quality of audit judgment. On the other hand, based on the post hoc test, it was found that in the intuitive cycle, there is a significant difference between the average score of the auditor's judgment in different groups. In other words, the score of the auditor's judgment quality at the positive point of the intuitive cycle is significantly higher than the negative and critical point.

Conclusion

The purpose of this study is to investigate the cognitive biorhythmic cycle in the quality of auditors' professional judgment. Based on the result of the first hypothesis, it should be stated that there is no significant difference in this biorhythmic criterion in the positive region with the negative and critical ones. That is, the periodicity when a person's physical condition in a positive position is not much different in terms of audit procedures from negative or critical situations for auditing judgment. In fact, since this study is an experimental study, it can be said that further study of this section requires the separation of physical functions to produce a more specific result of the difference in different areas, but the existence of this result suggests perhaps neurological changes in physical condition. The auditor should not be too tangible to make decisions and judgments in the auditing profession. But based on the result of the second hypothesis, it was found that auditors who are in the positive cycle in the mental cycle, have a higher quality of auditing than auditors who are in the negative and critical zone in the mental cycle. This result means that the periodic mental cycle is related to the brain and intellectual abilities to solve problems and the way of thinking and reasoning about the problem, when it is in the positive region, makes the mental functions of the auditor more dynamic and from the one-dimensional state, examine the subject in

the form of multidimensionality and it tries to make the best decision to make quality judgments through thoughtful and empirical solutions that have gradually acquired knowledge for the individual during the career path. In fact, the periodic cycle of the mind and thinking makes the individual based on evidence and tracking an important piece of information to improve the quality of reviews, more fair comments based on the actions of the client to increase the quality of professional judgments. This feature is far below when the auditor is in the negative or critical area, as the individual is not able to analyze and deduce evidence to judge the desired profession and often judges in terms of gradual decision-making, which is a method based on past experiences based solely on analytical knowledge.

Keyword: Periodic Cognitive Biorhythmic, Auditors' Professional Judgment Quality, Neurological.

JEL Classification: M41, M42