

Evaluating the Effect of Using Mind Mapping Model on the Professional Judgments of Independent Auditors¹

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Research Paper

INTRODUCTION

Dual encoding theory and cognitive load theory, among the theories in psychological science, state that receiving visual information can lead to more favorable judgments than the linear functions of the brain in a normal state by stimulating the non-linear functions of the human brain. The mental mapping model leads the non-linear functions of the human brain (simultaneous use of text and images) to easier understanding of concepts without the use of other analyses. Auditing is the knowledge that is based on the professional judgments of auditors in all its stages, therefore, in the present study, for the first step, the impact of using the mental mapping model on the professional judgments of auditors in the Iranian environment has been evaluated.

MATERIALS AND METHODS

In the present study, for the first step, the impact of using the mental mapping model on the professional judgments of auditors in the Iranian environment has been evaluated. This research was conducted with the full participation of 118 independent auditors in 2019 and the research method of experimental design (using two experimental and control groups) was used.

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RESULTS AND DISCUSSION

The results of the research show that the use of the mind map model has a positive and significant effect on the auditors' judgments, and also the work experience of the auditors was examined as a moderating variable, and the results showed that the effect of the use of the mind map model was relatively stronger in the groups with lower work experience.

CONCLUSION

The findings showed that the use of the mind map model has an effect on the professional judgments of auditors: therefore, it is suggested to the professional and academic authorities of audit training to include training on the design and use of mind maps in the designed headings. On the other hand, the use of mind maps for Novice auditors have an important effect, and this effect was not very important for veteran auditors, and this indicates the importance of auditors' professional experience, which led to their mastery of the audit process and content, which unconsciously created mental images in auditors and created double and cognitive codes. It depends on them, but in order to strengthen these processes for less experienced auditors, mind map patterns and their applications should be seriously taught to them. Therefore, it is suggested to include training in the design and use of mind maps for novice auditors as part of their training programs. Auditors at a higher professional level can make different judgments and opinions using mind maps. Therefore, it is suggested that this should be taken into consideration by the relevant officials in the in-service training courses and evaluation of auditors' rank promotion.

Keywords: Capital Market Listing, Financial Risk, Information Risk, Operational Risk, Strategic Risk.

JEL Classification: G32, L1, M48.

POPULATION AND STATISTICAL SAMPLE

The statistical population in this research is professional auditors working in audit institutions that are members of the Certified Public Accountants Society of Iran, amounting to 1630 people based on the official information available in the system of the Certified Public Accountants Society of Iran. The number of the statistical sample using the Morgan table was 384 people due to the spread of corona disease and the need to comply with health protocols, it was not possible to contact the statistical sample in person and collect the above questionnaires, and all the questionnaires were sent online and via email or social messengers.

Finally, a number of accounting professors and doctoral students with professional records were also used, and out of 420 questionnaires sent, 134 questionnaires were received, of which only 118 were complete and usable.

TABLES AND FIGURES

Table 1. Test groups

Group	Number of participants	Type of research tool
A	57	Recipients of major points in the form of a mind map
B	61	Recipients of major points in writing (conventional writing)

Table 2. Demographic information of the participants

Group	Gender		Last educational certificate			Employment status		
	Female	Male	Masters	senior	P.H.D	Professor	CPA	PhD student
A	5	52	14	24	19	9	34	14
B	6	55	18	23	20	8	38	15

Table 3. Kolmogorov-Smirnov test results

	Professional audit judgment	
	Auditors who have received a mental map to comment	Auditors who have received the written version of the technical points of the audit
Abundance	57	61
Average	3.2673	3.162
The standard deviation	.27480	.22723
Independent	.113	.156
Positive	.107	.156
negative	-.113	-.09
The significance level of z	.851	1.215
Significance level	.464	.105

Table 4. Findings of the first hypothesis

Audit		The result of the equality of variances test	Levon's test		T test of equality of means		Test result
The mean of the experimental group	The mean of the control group		Statistics F	Significance level	Statistics t	Significance level	
3.2673	3.162	Accept	1.503	.219	2.274	.025	Confirmation
					2.259	.026	

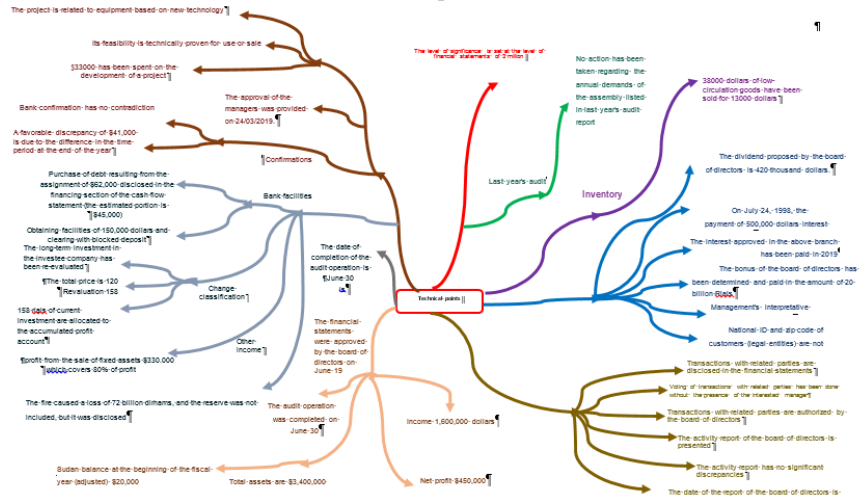


Figure 1. Mental map of the technical points of the audit of company

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