

Designing the Framework of Power Usurpation of Audit Partners: Identifying the Key Factors Affecting the Authoritarianism of Audit Partners¹

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INTRODUCTION

The auditing profession, beyond the specialized features defined as standards on the one hand and the professional code of conduct as compliance with normative standards on the other hand, is also influenced by the leadership and management fields in the organizational structures of institutions (Ferrandi and Takeda, 2023). Therefore, it is possible to understand what challenges the content of this profession faces. One of the most tangible challenges in this profession is the way auditors interact with audit partners, which as a job conflict can have negative consequences if peaceful communication is not achieved (Sarhadi et al., 2019). Therefore, this problem has caused that today more than in the past, the way of managing interpersonal communication in auditing is dependent on the professional behavior management methods in other human sciences such as organizational behavior management and positive psychology. Using the tools of power and authority in the audit partner's management method can act as a double-edged sword that either brings the professional excellence of auditors in a collaborative process or possibly leads to job conflict in the professional career of auditors (Lee et al., 2019).

METHODOLOGY

This study is developmental in terms of results, it is focused on a topic for which there is no coherent theoretical framework in the past, and conducting

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this study can help to strengthen the conceptual understanding of this phenomenon. In terms of the purpose, this study is considered exploratory, and on this basis, our qualitative research strategy is of the field type. Considering that the concept of tyranny of the power of audit partners is considered an emerging concept, this study seeks to explore new aspects of this concept in the context of audit knowledge through conducting interviews. The philosophy of the present study is based on the intersection of voluntarism in the philosophy of the world with structuralism in the philosophy of science, the basis of which is done through the inductive approach.

RESULT

During the process of interviewing and three-step coding of the ground theory method based on Strauss and Corbin's approach, an attempt was made to determine the aspects of the auditor's partner's power dominance paradigmatic model. Therefore, during the 12 interviews conducted, in approximately 715 minutes, a total of 317 coders, 46 themes; 14 components and 8 main categories were created. In this study, as the analytical processes showed, the research through the paradigm dimensions of 5 causal axes; Background; interferer; It examined the strategies and consequences related to the dominance of the audit partners' power, and finally the research model was presented.

CONCLUSION

The purpose of this study is to design the framework of authoritarianism of the audit partners' power, which through the ground theory approach, the research sought to identify the key causes affecting the authoritarianism of the audit partner. The dominance of audit partners' power is an indication of the fact that the way of interacting with auditors can be extremely conflictual and accompanied by a decrease in job motivation. The audit partners try to control the auditors by mastering the most detailed professional affairs in the institution's structures based on the approach of power domination, and this issue can be rooted in the individual or even cultural characteristics of the investigated society. For example, the personal characteristic of a partner with power usurpation shows an approach of behavioral Machiavellianism, which causes audit partners to violate the rights of auditors in pursuit of their ambitions.

Keywords: Power Usurpation, Authoritarianism, Audit Partners.

JEL Classification: M39, M40.

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