

## The Effect of Emotional Intelligence Skills on Reduced Audit Quality Behaviors<sup>1</sup>

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Research Paper

### INTRODUCTION

Emotional intelligence refers to a person's ability to recognize, understand, and manage their own and others' emotions can be a subset of Positive psychology known in another definition, emotional intelligence refers to the ability of people to understand their feelings and feel the ability to regulate their relationships and interpersonal relationships as well as adapting to a specific environment.

Auditor's behaviors during the audit process in the auditor's weakness in discovery Distortions play a role. Work behaviors Capably Attention to related concerns reduced the audit quality during the audit process are also inefficient behaviors that can directly reduce audit quality, and They are called audit quality quantitative behaviors.

The issue that justifies the conduct of this research is the existence of positive and negative theories about the effect of emotional intelligence competencies on behaviors that reduce audit quality. So, this article with Develop the knowledge of the factors that can reduce the behaviors that reduce the audit quality and that are effective in the interactions between the auditor and the employer, to to fill the literature gap. Therefore, the present research seeks to answer the question of whether Emotional

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intelligence competencies can be Behaviors reducing audit quality Was it effective or not? To answer the main question of the research, after compiling the hypotheses according to the framework and theory, the regression models of each hypothesis have been prepared and analysis and conclusions have been made. It is expected that the results of this research can provide evidence of the impact of emotional intelligence competencies on behaviors that reduce audit quality.

**RESEARCH METHOD**

Were used to collect information, firstly, to explain the theoretical literature of the research using the library method to collect theoretical bases. After the theoretical study, the data needed to analyze the research hypotheses were collected using a questionnaire.

Correlation between independent and dependent variables, from Pearson's correlation coefficient tests, test t, analysis of variance, and multivariate regression analysis in 95% confidence level has been used.

**THE FINDINGS**

Pearson correlation test was used to test research hypotheses. Because research hypotheses are written in a one-sided way, for the conclusion, the significance level of each hypothesis was divided into two.

*Table 1. Pearson correlation test*

Flexibility	empathy	self management	self-awareness	optimism	emotional intelligence	Deductive behaviors		
0/099-	-0.495	0.006-	0.367	-0.380	0.164	1	Pearson correlation	Deductive behaviors
0.081	0.000	0.465	0.000	0.000	0.009		Coefficient (sig )	
204	204	204	204	204	204	204	number	
0.704	0.611	0.779	0.502	0.593	1		Pearson correlation	emotional intelligence
0.000	0.000	0.000	0.000	0.000			Coefficient (sig )	
204	204	204	204	204	204		number	
0.214	0.424	0.465	0.101	1			Pearson correlation	optimism
0.001	0.000	0.000	0.077				Coefficient (sig )	
204	204	204	204	204			number	
0.124	0.318	0.255	1				Pearson correlation	self-awareness

0.039	0.000	0.000					Coefficient (sig )	
204	204	204	204				number	
0.569	0.125	1					Pearson correlation	self-management
0.000	0.036						Coefficient (sig )	
204	204	204					number	
0.215	1						Pearson correlation	empathy
0.001							Coefficient (sig )	
204	204						number	
1							Pearson correlation	Flexibility
							Coefficient (sig )	
204							number	

**Main Hypothesis :**Emotional intelligence hurts the behaviors that reduce audit quality.

Based on the findings of the hypothesis test, the significance level sig is less than 0.05 and the correlation sign is negative, so according to the results obtained, it can be stated that emotional intelligence hurts the behaviors that reduce audit quality. Therefore, according to the above explanations, the main hypothesis of the research is confirmed.

#### DISCUSSION AND CONCLUSION

The results of the hypothesis test show that optimism, self-awareness, and empathy have a significant effect on reducing audit quality behaviors. Finally, by measuring emotional intelligence variables, according to the results obtained from the research, it was determined that Emotional intelligence has a significant effect on reducing audit quality reducing behaviors.

Based on the results of the research, it is suggested that the audit organization take a fundamental step to strengthen intelligence skills among auditors at all work levels by holding training courses, seminars, and conferences on work psychology, as well as to audit managers at the level of institutions. It is suggested to develop the intellectual skills of our

auditors as much as possible. Take the necessary measures to transfer the experience and skills of the initiative.

**Keywords:** Emotional Intelligence, Optimism, Self-Awareness, Self-Management, Reduced Audit Quality Behaviors.

**JEL Classification:** G40, M42.

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