

## **DESIGN AND IMPLEMENTATION OF NEW OPERATIONAL AUDIT MODEL FOR IMPROVING AUDITORS' JUDGMENT AND QUALITY OF INTERNAL CONTROL IN TEHRAN STOCK EXCHANGE COMPANIES BY USING META-SYNTHESIS APPROACH**

**Naser Eghbalifarr\* and Hamid Mahdian**

### **Abstract**

The aim of this study is to design and analyze the new operational audit model for account judgment promotion and the quality of internal control in Tehran Stock Exchange firms using Meta Synthesis approach. In this study, using meta-synthesis approach, the researchers extracted similar researches on this subject, first from the following databases and researches. A number of reliable and reliable studies were determined in the period from 2015 to 2023 and 2014 to 2023, in accordance with the protocol and the process of meta-synthesis evaluation. In other words, in order to find similar articles and researches, and using the databases and research references above, the related researches have been identified.

The results of this study showed that support of micro and macro activities, ethical charter and professional behavior, implementation of rules and regulations, corporate governance system, comparison of budget with performance, strategic objectives and operational plans, institution size, auditor individuality, auditor conservatism, auditor integrity, auditor accountability, internal control structure nature, auditor equity, auditor mission, auditor pessimism, auditor optimism, conservatism and personal characteristics of auditor are the most important components of this model.

**Keywords:** Operational Audit, Meta-Composition, Judgment, Audit, Internal Control.

### **1- Introduction**

In today's world, which is a new form of economic communication, and individuals and companies and institutions are in contact with each other and their financial changes affect each other, and these activities are more and more complex. These factors cause the role of accounting as providers of financial information using accounting standards for more users. Ever-increasing need for organizations to provide accurate and up-to-date information to be applied in managers' decision-making processes is an inevitable issue. To this end, Information System (IRMS) is the main source of information. Accounting information system, as the most important subset of this system, provides various financial information to users of this type of information, especially "the managers of each organization". Generally, accounting information must have special features to be used in decision making processes. Qualitative characteristics of such information, such as relevance and dependability, are among the attributes which affect on timely (updated) information usage today, in an economic environment with multiple systems and different dimensions, organizational management has an increasing emphasis on economic cost assessment, efficiency and effectiveness of organizational operations. Operational audits are used as a tool for this assessment (Kyvani Hashanshakhani, 2023).

### **2- problem expression**

"Quality of internal control (ICQ)" in companies can be affected by company characteristics, quality of audits and corporate surveillance (Qaderi et al., 2019). The establishment of an appropriate internal control system in the companies will result in the promotion of accountability and financial transparency (inclusion and inclusion). 2017) and (Qadri et al., 2019). Internal controls are used as a tool for this assessment (Javanmiri, 2019). In competitive environments, it is essential for managers to take advantage of the process of performance evaluation to guide matters in the direction of work progress and in the direction of goals and strategies of the organization in an informed manner (Mashayekhi and Mehrani). (2017) and (Youse Freudian, 2019).

On the other hand, a country's economic system depends significantly on strategic management decisions in economic units (Javanmiri, 2019). It is clear that these decisions have a determining role in the amount of economic income and the productivity of the determined activities and the optimal utilization of the production and service facilities of the country's nonprofit institutions (Mashayekhi and Mehrani). 2017) and (IDE, 2019). Therefore, the owners of shares and their representatives want to know whether the executive directors have been right in making their decisions and whether they have been able to take advantage of the existing facilities or not whether they have been done in institutions and companies to increase efficiency and economic efficiency (Javanmiri, 2019). Today, in an economic environment with multiple systems and different dimensions, management (profit) performance and organizational management has an increasing emphasis on economic cost assessment, efficiency and effectiveness of organizational operations. Due to the rapid changes and rising competitive capabilities of companies and organizations in the world today, the utility of performance of each of the organization's components and total of it can be very important for managers as a measure of success of an organization (EIDI, 2019), Liu and Huang (2020) and Chang et al (2019) and by exploiting them, they can assess the current status of strategic plans and organization and evaluate its performance and improve the effectiveness and efficiency (18). The expansion of competition has led senior management in many modern organizations to focus on obtaining a suitable position in the market and preserving it. Managers have found that many organizational systems that are expected to be useful for the advancement of operations move in the opposite direction of organization goals and cause backwardness (mushahid and mehrani). 2017;EDIE, 2019). Forming accounting units is a useful tool for reforming these systems and directing the organization toward its goals. In our country, managing the vast majority of economic resources is the responsibility of the government, and the quality of its management has a major impact on the destiny of the nation (Javanmiri, 2019) and (Sadat Ghaffari, 2020). Professional auditor judgments and decision-making in financial statement auditors because it directly affects the quality of audits (Tenani and Rajabi, 2019). This is very important. Therefore, it is necessary to identify and study the effective factors on the professional judgment of the auditor (Sadat Ghaffari et al., 2020) and (Tanani and Rajabi, 2019).

Performance audit is a useful tool for reforming the systems and directing the organization towards its goals (Allahu Dini and Chehrzad, 2019). Performance audit is a clear expression of economic efficiency, efficiency and effectiveness in the performance of all large and small ideals. Each day, a new form of economic communication is created and individuals and

companies and institutions are in contact with each other and their financial changes influence each other and are becoming more and more complex (YEDI, 2019;he and his colleagues, 2017). These factors determine the role of accounting as financial information providers by exploiting accounting standards for more users (EDIE, 2019;Allah Dini and Chehrazad, 2019 and Nilouque and Mills, 2015). The ever-increasing need for accurate and up-to-date information in managers' decision-making process is an inevitable issue (Allah Dinny and Chehrazad, 2019). In this regard, information system (MIS) is the main source of information. Accounting Information System, as the most important subset of this system, provides a variety of financial information to its users, especially to the managers of each organization (EDIE, 2019) and (Allah Dini and Chehrzad, 2019). Operational audit is in fact one of the types of management consulting services (EDI, 2019 ;He and Colleagues, 2017) that tries to help management increase efficiency and effectiveness by examining the company's operations and thus create economic savings for the company (Nilouque & Mills, 2015;It is a God and a God of mercy. 2017). The overall process of operational audit is EDI, 2019; Nilwick and Mills, 2015 ; It is a God and a God of mercy. 2017):

1. Planning the audit
- 2- Compilation of the Accounting Program
- 3- Conducting audit operation
- 4- Evaluating results and developing recommendations
5. Audit Reporting
6. Follow-up on the Audit (Observer and Mehrani). 2017) and (IDE, 2019).

Due to the current situation in the world today, rapid technological change and the role of information and communication in organization development, optimal resource management in economic units has been found to be of more importance (IDI, 2019).

Indeed, the present research's issues can be complicated, fatigue and ambiguity of decision makers and managers of bourse companies based on the combination of different methods of META analysis and multivariate modeling between components of COMPO; "Quality of the judgment of corporate auditors"; and "Dimensions of quality control of the company"; He said. Furthermore, using meta-composition analysis method is necessary to increase the quality of auditing in bourse companies to increase trust and confidence in decision making. In addition, the problem requires multiple specialization through simultaneous utilization of knowledge experts in different fields to solve problems of identification and analysis of components affecting the research model by using meta-composition analysis method.

In this regard, the result of some of the most important studies is discussed:

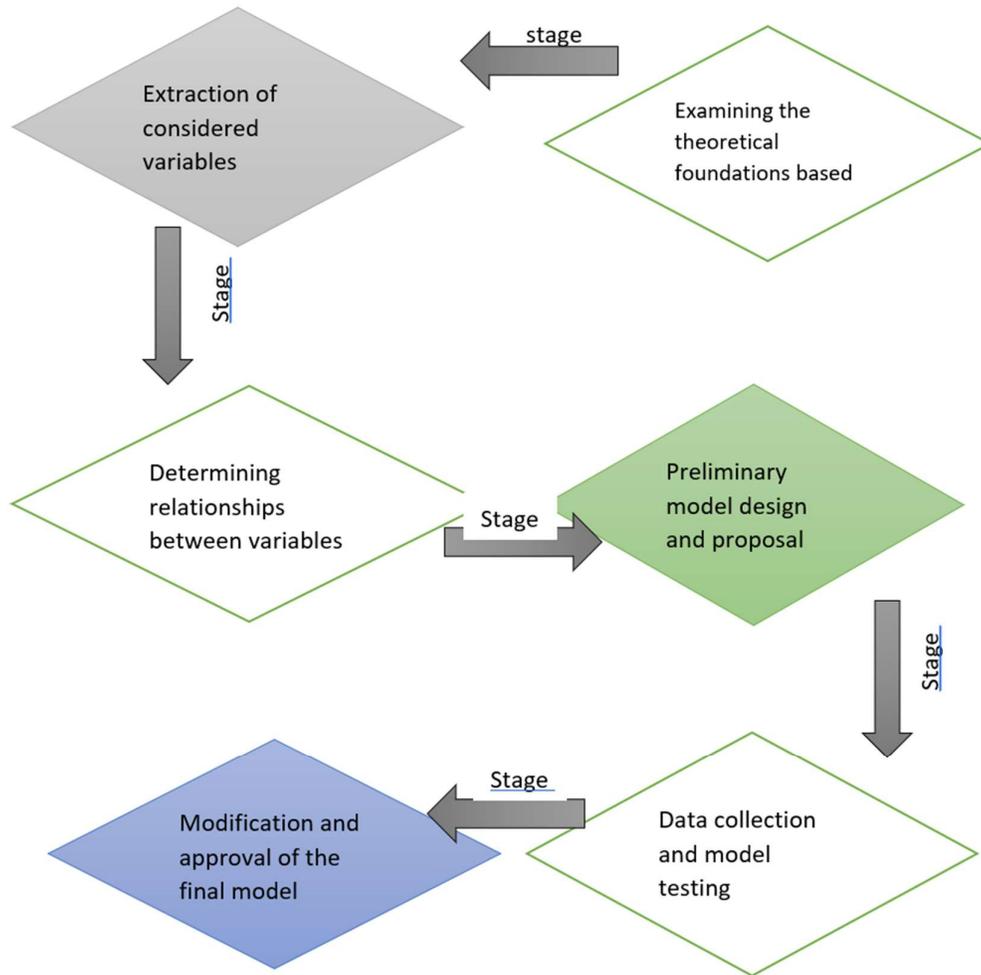
In 2020, Liu et al. studied and modeled the relationship between compliance of auditor services, voluntary admission of SOX 404, and internal control correction were based on evidence of foreign companies in the USA. In fact, they stated that the auditor report must indicate that the auditor report provides a reasonable basis for commenting on the underdevelopment of internal control.

In the Chang et al. research in 2019, the impact of internal auditing features on the effectiveness of internal control on the operations and organizational compliance was evaluated. In fact, they stated that based on internal audit features, the audit was planned and executed to provide

reasonable assurance of the absence of errors or significant distortions in financial statements. In the 2019 Boslep research, Colleagues attempted to study and model the relationship between incorrect classification of audit costs as quality criteria of internal control. In fact, they stated that in the internal control quality auditor's report, audits were conducted by examining evidence and supporting evidence of financial statements.

### 1- research methodology

Flowchart of the current research is as follows:



**Diagram 1: Flowchart of research steps**

The population studied in this research is burcy companies. Finally, according to the nature of the sampling method, the sample volume of this research is equal and experts who are available and willing to cooperate will be determined. In fact, the study population can be divided into two general groups including the first group including expert professors (academic experts), the second group consisted of managers and experts of Tehran Stock Exchange (industry experts). In fact, the method of sampling in this research is the combination of two methods of

non-probability sampling and Snowball sampling.

In this study the metamorphosis method was used and its phases were as follows:

The first step of meta-synthesis: Setting research questions: The first step is the meta-composition of research questions. The first question to begin with is what. (b) Questions about what may be included? When? and how to say, What are the main indicators in the field of study? What are the indicators in this subject? How are the indices of the subject related to each other? (Tulay, 2017) and (Sandlevski and Barroso). 2010).

The second step of meta-synthesis: Systematic review of texts: At this stage, the researcher systematically searches the articles published in reliable foreign and domestic articles with the aim of determining valid, authentic and relevant documents within the appropriate time period. The related keywords are selected first. The words are listed in a table (Tulcei, 2017) and (Sandlevski and Barroso). 2010).

The third step of meta-synthesis: Searching for related articles: After identification of key words of the research, the collection of articles containing key words is identified. These articles are screened based on topics such as title, abstract, content, and methodology as the chart below, and the final articles are extracted (Tolai, 2017) and (Sandlevsky and Barroso). 2010).

The fourth step of the meta-synthesis: Extracting the information of the articles at this stage, the content of the articles is carefully studied and the main indicators are extracted (Tolayi, 2017) and (Sandlevski and Barroso). 2010).

The Fifth Transcompound Step: Qualitative Analysis and Composition: The most important part of a qualitative study is a metamorphosis carried out by the Pars Manager site (Tolai, 2017) and Sandlevsky and Barroso. 2010).

The sixth step of the meta-composition: reliability and validity of the model (quality control): in qualitative research the purpose of validity consists of defensibility, credibility, authentication and even reflectivity of the realization results. Evaluation of two or more documents with respect to the specific index is one of the indexes of qualitative research. Using the computation of the kappa index, reliability (Tolai, 2017, Sandlevski and Barroso) can be evaluated. 2010).

The seventh step of the meta-synthesis: Extraction of the Articles: This stage of the meta-synthesis of the findings obtained from previous stages is presented. Shannon's entropy is used at this stage (Tulay, 2017) and (Sandlevski and Barroso). 2010).

In order to perform meta-analysis, first a field should be chosen in which the results of the study are double-sided and suspicious, then follow the following steps (Qurbani-Zadeh, 2018) and (Sandlevsky and Barroso respectively). 2010) and (Klingeberg, et al. (2020) and (Habibi, 2018) and (Tolai, 2017):

1. Identification of the results of the research
- 2- Combination of the results of the selected research and their comparison with each other
- 3- Evaluation of the results of Meta Composite Analysis for Error Reduction

In the meta-compilation analysis method, the researcher's objective is identified first and the realization problem is clearly defined; Then, among the existing studies, cases that have necessary consistency with the research criteria were analyzed. In the third step, the data collected and their characteristics are classified based on the purpose of the study of meta-

hybrid analysis (Qurbani, Qurbani, 2018), Sandlevsky and Barroso. 2010; Klingberg et al., 2020 Habibi, 2018; Tolai, 2017). The results of the study are transformed into a common quantitative scale (so that it can be comparable). Finally, to study the relationships between the characteristics of the studies and findings, few statistical methods will be applied (The Victim, 2018).

### Data analysis

In this section, the demographic characteristics of the participants are described in the qualitative section.

**Table 1: Demographic statistics of the qualitative section**

Features			Qualitative section	
No.	Variable	Levels	Frequency	Frequency percentage
1	Gender	Female	7	35%
		Male	13	65%
		Total	20	%100
2	Work experience	Less than 10 years	3	15%
		Between 10 and 20 years	6	30%
		Above 20 years	11	55%
		Total	20	%100
4	Age	30-40	3	15%
		40-50	5	25%
		Above 50 years	12	% 60
		Total	20	%100

Based on the information in the table above, it is clear that in terms of gender, 7 women participated, the frequency of which was equal to 35%, and the rest of the participants, 13 equal to 65% of them, were men. In the demographic dimension, work experience was determined, 3 participants had work experience under 10 years and 6 participants were between 10 and 20 years, the frequency of which was equal to 35% and 55% frequency in this dimension. That is, 11 people had more than 20 years of experience. Finally, it was found that 3 people participated in the age range of 30 to 40 years and 12 people participated in the age range of over 50 years.

**Table 2: Quantitative Demographic Statistics**

		Features	Quantative section	
No.	Variable	No.	Variable	No.
1	Gender	Female	61	% 18
		Male	284	% 82
		Total	345	%100
2	Work experience	Less than 10 years	38	% 11
		Between 10 and 20 years	87	% 25
		Above 20 years	220	%64
		Total	345	%100
4	Age	30-40	49	14%
		40-50	156	45%
		Above 50 years	140	% 41
		Total	25	%100

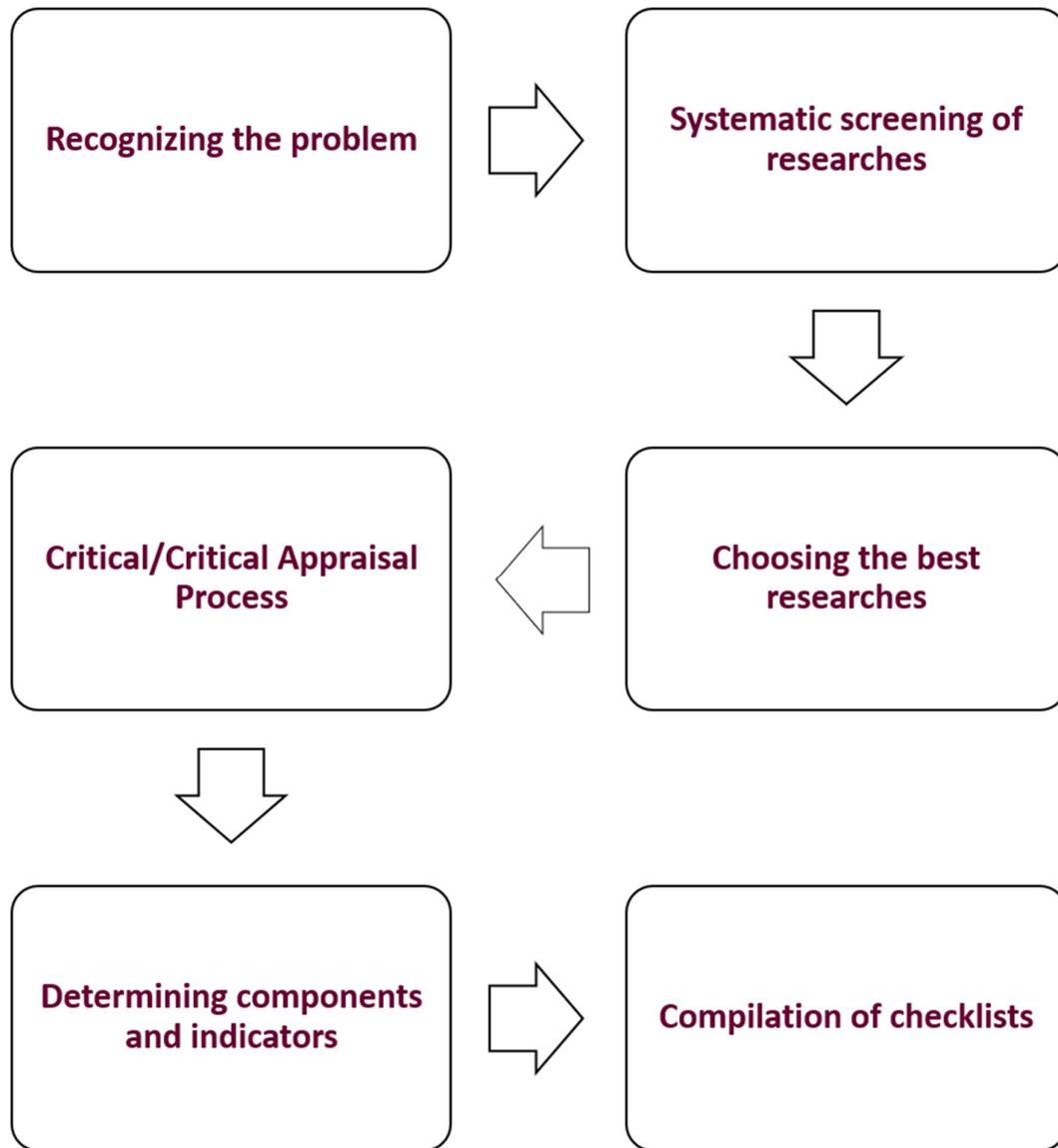
The gender of participants in the quantitative sector was determined, 61 female participants and 284 male (82%) participants. It was also found that 38 of the participants had a career below 5 years of age and 87 had a career of 5 to 10 years of age equal to 25% and 220 had a career history of more than 10 years of age and 64% had a history of work greater than 10 years. Finally, it was found that the age range of participants was 49 in 30-40 years and 156 persons in 40-50 years.

In this part, according to the studies presented in research methodology, the analyzes are presented in two parts of metallic analysis.

#### 4-2-1-1. Meta-composition analysis

One of the methods in qualitative part is meta-composition. The meta-composition analysis method is a qualitative research method that is equivalent to the word Meta-synthesis. With the growth of research in different fields of science and the explosion of information on scientific community, scientists in practice have realized that knowledge and control about all aspects of a discipline and being up-to-date in this field are not possible to a large extent. Therefore, the research has been promoted which the extract of research in this particular subject presented to the researchers in a systematic and scientific manner. It is a research which evaluates other studies. In other words, the meta-composition of the search process is the assessment, synthesis, and interpretation of quantitative or qualitative studies in a particular field. In the meta-synthesis method, the goal is to systematically investigate and study previous research done in the area of our vision, and eventually work is finished with the analysis of the results and

findings by the researcher, and its output is a way to find research gaps, innovations in methodology and research methods for our area of interest (Asadi et al., 2019). In other words, meta-composition is a qualitative study that takes the findings of other qualitative and theoretical studies on a subject as data; Therefore, the meta-synthetic studies are based on qualitative, quantitative, conceptual, and quantitative research, by a researcher based on the subject of interest (Sandelovsky, 2008). In this mixed study, meta-composition is used in the qualitative part. Meta-synthesis involves steps to achieve the components and propositions, perhaps the most important of which are the seven stages of Sandlevski and Barros (2009, 2006 Andreal et al., 2009) that range of identification of the root of the problem in the form of research question-compiling and presenting a specific model based on identification of components and statements from the results of previous research.



**Figure 2: Metasynthesis analysis steps (Source: Erwin et al., 2011)**

The research approach of the study is based on theoretical and theoretical foundations related to research components. By this way, the evaluation criteria at the level of the accounting market are determined. According to Barroso and Sandlevsky (2007), in qualitative meta-composition research, descriptive validity is the recognition of all research reports on the subject and the identification and descriptions of the information of each of the reports in the study. The theoretical validity of the meta- analysis was primarily based on the methods intended to establish the unity of results and in the next step was the result of its integration, i.e., the researcher's interpretation of findings of previous researchers (Abbas Zadeh et al., 2017). For theoretical validity, the researchers tried to increase the identification quality of research-related components by simply taking note of authentic research from the perspective of the references to articles. In the first step, i.e. setting the questions of research, efforts were made,

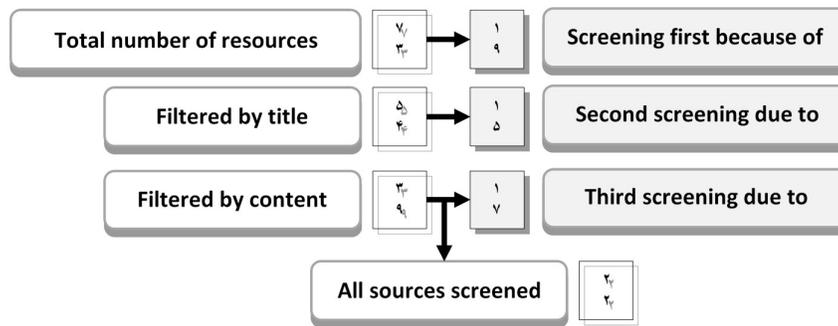
According to the nature of the research, the questions were set and in the second step, in order to review the literature in a systematic manner, before the heraqdam, the search criteria should be identified by a meta-composition method. For this purpose, books and articles collections in databases, journals, conferences, and search engines were investigated for English studies. In order to perform meta-analysis, the same research was determined by databases and research authorities (internal and external databases). In a systematic process, as described above, efforts were made to select similar studies with the subject and nature of the research. In other words, in order to find similar articles and researches, and using the databases and research references above, the related researches have been identified. The remarkable point is that in this stage, similar researches have been done in order to identify the components and predicates of marketing of the Sieve Operational Audit Organization. Accordingly, the same research will be extracted through the following databases and researches.

**Table 3: Databases of the Database and Official Research Authorities**

Foreign information banks	Internal data banks
<i>Sciencedirect</i>	<i>MAGIRAN</i>
<i>Emeraldinsight</i>	<i>NOORSOFR</i>
<i>OnlineLierary</i>	<i>SID</i>
<i>Aajournals</i>	All related scientific and research publications

A number of valid and reliable researches in the period of 2015 to 2023 and 2014 to 2023 were determined according to the protocol and process of metacomposite evaluation. In other words, to find similar articles and researches and using the above research databases and references, researches related to the purpose of the research were identified.

Figure 3. The process of determining suitable researches and articles to identify components and propositions



As can be seen, 22 content-approval studies were conducted that in the next step, classification and separation of criteria into the form of components and statements concerning the variable required for the study. According to the results, in this section, relying on the Critical Evaluation Process, the research is divided into 50 points of the critical/critical evaluation process, and the research specified by the relevant components of the research is investigated. In other words, at first 22 approved studies were satisfied with 10 criteria of Critical Evaluation Method including Research Goals, Logic of Research Method, Research Method, Sampling, Data Acquisition, Reflectivity, Precision of Analysis, Theoretical Expression and Transparency of Findings, and Research Value (20 panel members) were re-fitted to achieve a more coherent understanding according to the nature of the research. The table below measures how to evaluate this component based on a 50-point score in the form of points 1-5 based on 10 criteria described.

**Table 4. Critical analysis process of screened researches**

No.	Researcher	Identified components	Score
1	Ahmadi and Rozbahani (2017)	Supporting micro and macro activities	35
2	Ahmadi and Rozbahani (2017)	Increasing the ability to create wealth	27
3	Ahmadi and Rozbahani (2017)	Code of ethics and professional conduct	37
4	Ahmadi and Rozbahani (2017)	Implementation of rules and regulations	49
5	Ahmadi and Rozbahani (2017)	Corporate governance system	50
6	Ahmadi and Rozbahani (2017)	Compare budget with performance	31
7	Ahmadi and Rozbahani (2017)	Strategic goals and operational plans	38
8	Hasseh Yeganeh et al. (2019)	The size of the institution	36
9	Hasseh Yeganeh et al. (2019)	Auditor experience	26
10	Abbasi Estmal and Rastkar Rezaei (2023)	Professional principles and standards	19
11	Namazi and Mumtazian (2022)	Individualism of the auditor	39
12	Namazi and Mumtazian (2022)	Auditor conservatism	45
13	Namazi and Mumtazian (2022)	Integrity of the auditor	46
14	Namazi and Mumtazian (2022)	Auditor independence	27
15	Namazi and Mumtazian (2022)	Auditor tenure	28
16	Namazi and Mumtazian (2022)	Accountability of the auditor	45
17	Namazi and Mumtazian (2022)	The nature of the internal control	41

		structure	
18	Namazi and Mumtazian (2022)	Audit fees	43
19	Namazi and Mumtazian (2022)	work experience	23
20	Biggs (2016)	The pessimism of the auditor	37
21	Hassas Yaganeh and Maqsoodi (2011)	gender	27
22	Pincus (1991)	Overconfidence of the auditor	34
23	Biggs (2016)	The auditor's optimism	38
24	Kent et al (2006)	Auditor's specialized knowledge	24
25	Chang et al. (2007)	Training and experience of auditors	25
26	Ho et al. (2013)	Conservatism	37
27	Anogra et al. (2014)	Auditor's personal characteristics	41

Based on the analysis process and the scores of the panel members, 20 participants of the qualitative section were identified, 9 components were excluded from the evaluation of the relevant components because they scored below 30. In other words, because they scored below 30 out of the total 50 points, they are excluded from further critical/critical reviews. Finally, the following variables were identified as influencing variables:

**Table 5. Final components**

No.	Identified components
1	Supporting micro and macro activities
2	Code of ethics and professional conduct
3	Implementation of rules and regulations
4	Corporate governance system
5	Compare budget with performance
6	Strategic goals and operational plans
7	The size of the institution
8	Individualism of the auditor
9	Auditor conservatism
10	Integrity of the auditor
11	Accountability of the auditor
12	The nature of the internal control structure
13	Audit fees
14	The pessimism of the auditor
15	Overconfidence of the auditor
16	The auditor's optimism
17	Conservatism
18	Auditor's personal characteristics

## Conclusion

According to Iran Operational Audit Standards, operational audit is a dynamic process that includes considering applicable standards throughout the audit process. Consistent evaluation of objectives, risk, methods, and evidence in the process of audits, makes it easier for auditors to decide what to report and provide appropriate context for commenting on the conclusions of the audit, including discussion of adequate evidence and suitability of evidence based on these

conclusions. The operational audit conclusions are logically created from these elements and include the evaluation of the results of the audit and its effects. Operational audits are a profound and futuristic process that auditors use when evaluating organization's operational activities. The long-term vision of using these audits is to improve the company's performance based on measurable criteria such as speed, quality, efficiency, flexibility, customer value, environment and cost. In addition, the results of operational audits can help identify areas that need more attention and protect company assets by identifying and thus preventing future risks. Operational auditing goes beyond financial reporting. Primary data sources for operational audits, policies and achievements are relevant to the organization's objectives. The difference between audits of financial statements and operational audits during the financial audit process is that the auditor usually only focuses on accounting procedures and numbers. In contrast, the operating auditor checks all aspects of a business. Operational audits are also generally conducted by the internal auditor, unlike financial audits that are often complemented by external audits.

Conducting an operational audit allows management to compare and rank the effectiveness of different departments or teams in the organization. It's a fantastic way to find the best ways to complete a process. Management should easily observe the performance of each team for each process and then select the teams that perform the process efficiently. Then the best team can be analyzed to see how they perform better than other teams. Once understood, it is possible to train all other teams to achieve the best performance team. "Therefore, businesses can team-by-team improve their performance and therefore improve the overall performance of the organization. Operational audited applications are much deeper than conventional internal audits. They're not looking at how things are, they're looking at how things are going. This means that in operational audits, auditors do not simply audit the organization's performance, but look for better ways to perform similar tasks outside the organization. The Operational Auditor will also be interested in discovering bottlenecks in the process and see if it is possible to remove the bottlenecks.

The operational audit plan is written to check the activities that have been selected in the planning phase. This link phase is considered the planning and execution stage. The Operational Audit Program is an operating audited application. The operational audit group considers the main fields identified in the planning stage to be more studied and perform special audit tasks with the goal of determining the causes of operational failure and offering a number of optimization recommendations. The importance of an audit plan for an operational auditor as a map for a sailor is in fact the accounting phase is considered a bridge between the planning phase and the execution stage of the operation, thus the operational audit plan is to conduct an audit. In order to perform an efficient and effective operational audit, appropriate operational audit plan is essential. In the field of operational audits, internal controls represent the focal point of internal and external audits. The emphasis on internal controls is not limited to operational audits, but operational audits consider internal controls from two distinct perspectives: first, determining whether there are appropriate controls to allow for effective execution of the processes being studied, and second, whether the controls implemented by organizations are functioning properly. The quality of internal auditing is a tool for achieving accuracy and objectivity in financial information and confidence in financial reports. Moreover,

internal audit is one of the successful management pillars of information.

Finally, the following solutions are suggested:

1. This sector is one of the methods to increase the number of personnel working in the internal audit sector. Dividing the work between the staff and completing a complete process will lead to increasing efficiency and quality of internal auditing.

2. Introducing new employees who have adequate qualifications, professional certificates and experience in the field of internal control and audit is also one of the solutions for improving the quality of internal audit.

Three. Since the companies admitted in the stock exchange have a significant share of the economy and industry of the country and to maximize the efficiency and effectiveness of these enterprises are effective factors of economic growth and development, and considering the flow of privatization in recent months, regarding the characteristics and features of those companies to the approval of the binding regulations by the General Stock Exchange Authority of the country to carry out a period of operational audit alongside the financial audit as a supplement.

4. The requirement of operational audits by the owners to the board of directors to carry out operational audits that will result in effective and serious execution of operational audits requires adequate knowledge of the shareholders of operational audit purposes and benefits, and reminds the responsibility of answering and managers' directions to the efficient and effective administration of financial and non-financial resources of the companies, it is suggested that professional associations and organizations for holding seminars, training courses and introduction ... and employees of the accounting agencies that are sent to the companies to perform the financial audit, to introduce an operational audit.

5. In addition, organizations and relevant authorities, such as the Accounting and Auditing Organization's Specialized Research Center, have developed professional standards for operational audits.

Six. Due to the need of the society for operational audit, it is recommended to take necessary action against regulations by regulatory authorities, and to conduct operational audit, along with financial audit in the companies listed on the exchange, and to improve the quality of operational audit services, the preparation of the professional standards of this type of audit should be carried out.

7. It is recommended that the Iranian Formal Accountants Community create appropriate conditions for practical experience of SAI administrators and universities' practice of offering an accounting with operational orientation as an independent academic discipline or the inclusion of several operational audit units in undergraduate or postgraduate studies.

The most important limitation of this study is that opinions of all experts in the field of operational audit are not available for review and interpretation of the results of identification of structure and processes of subject headings based on the studied texts. As a supplementary study, it is possible to present the results of Thematic Modeling to other experts in this field, via questionnaire or interview, in order to benefit from their specialized feedback to gain more accurate interpretation and conceptualization.

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