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Analyzing the Effect of the Audit Supervisor's Team Orientation on the Behavioral Responses of Subordinate Auditors and Audit Quality

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1. Introduction

Audit quality plays a vital role in auditing and is related to the communication between auditors. One of the important aspects of communication in auditing is downward communication from audit supervisors to their subordinates. As a result, audit quality depends to a large extent on the behaviors and behavioral responses of subordinate auditors while performing their duties. Behavioral responses of subordinate auditors include attitudes towards the coaching relationship, knowledge sharing, and willingness to raise audit issues, which are influenced by the team-oriented nature of the audit supervisor. Team-oriented supervisors emphasize group identity and team success rather than individual identity and success, focusing on the well-being of the team rather than their own well-being. They also encourage team members to be more committed and attached to their team and organization. An audit supervisor who is a team-oriented coach has an impact on subordinate auditors' attitudes towards the coaching relationship due to increased motivation-and impact on their job satisfaction. Also, audit team members are more willing to talk and raise audit issues when they perceive their supervisor as team-oriented. Therefore, it is necessary to examine how subordinate auditors' behavioral responses affect audit quality.

2. Hypothesis

According to the literature, the research hypotheses include:

1. The team orientation of the audit supervisor has a positive effect on the subordinate auditor's attitude towards the coaching relationship.

2. The team orientation of the audit supervisor has a positive effect on the subordinate auditor's knowledge sharing.

3. The team orientation of the audit supervisor has a positive effect on the subordinate auditor's willingness to raise audit issues.

4. The subordinate auditor's attitude towards the coaching relationship has a positive effect on audit quality.

5. The subordinate auditor's knowledge sharing has a positive effect on audit quality.

6. The subordinate auditor's willingness to raise audit issues has a positive effect on audit quality.

3. Methods

This research is descriptive-correlational in nature. It is also applied in terms of purpose and cross-sectional in terms of time. The time frame of this research was 2025. The data collection tool was library research to explain the theoretical foundations and background of the research; the data required to analyze the research hypotheses were collected using a questionnaire. The statistical population of this research is audit trainees, assistant auditors, auditors, and senior auditors working in the audit organization and audit firms that are members of the Iranian Society of Certified Public Accountants. Subordinate auditors often seek to learn and acquire knowledge under their audit supervisor as a mentor and are more involved in details in the audit environment. Therefore, their attitude towards the mentoring relationship as well as expressing audit issues and sharing acquired knowledge is valuable. Therefore, the paper version of the questionnaire was sent to them by visiting the audit firms in person while the online version was sent to them through social media messengers.

4. Results

The findings from the first hypothesis test show that the team-oriented nature of the audit supervisor has a positive and significant effect on the subordinate auditor's attitude towards the coaching relationship. The findings from the second hypothesis test show that the team-oriented nature

of the audit supervisor has a positive and significant effect on the subordinate auditor's knowledge sharing. The findings from the third hypothesis test show that the team-oriented nature of the audit supervisor has a positive and significant effect on the subordinate auditor's willingness to raise audit issues. The findings from the fourth hypothesis test show that the subordinate auditor's attitude towards the coaching relationship has a positive and significant effect on the audit quality. The findings from the fifth hypothesis test show that the subordinate auditor's knowledge sharing has a positive and significant effect on the audit quality. The findings obtained from testing the sixth hypothesis indicate that the willingness of subordinate auditors to raise audit issues has a positive and significant effect on audit quality.

5- Discussion & Conclusion

Effective communication is very important for conducting quality audits. The relationship between audit supervisors and subordinate auditors is an effective factor in improving audit quality. The team-oriented nature of the audit supervisor in audit firms is an important aspect of communication because it helps in learning, improving performance, increasing motivation, and job satisfaction; further, it leads to behavioral responses from subordinate auditors. In the present study, the response of subordinate auditors to the team-oriented nature of the audit supervisor and its effect on audit quality was examined. In general, the behavioral response of subordinate auditors to the feedback provided by the audit supervisor includes attitudes towards the coaching relationship, knowledge sharing, and willingness to raise audit issues by the subordinate auditor, which seems to affect audit quality in the long term. Six hypotheses were proposed in this study. In general, the findings of the present study indicate that the team-oriented nature of the audit supervisor leads to increased audit quality due to appropriate behavioral responses from subordinate auditors. As a result, this research provides guidelines for human resource management in audit firms.

Keywords: Team-oriented, Attitude towards the coaching relationship, Knowledge sharing, Willingness to raise audit issues, Supervisor-subordinate relationship