



Investigating relationship between negotiation techniques and quality of audit services with emphasis on mediating role of individual characteristics

Hamid Jangi

Ph.D. Student of Accounting Islamic Azad university Bonab Branch, Bonab, Iran
hamid.banki@yahoo.com

Nader Rezaei

Assistant Professor in Accounting, Islamic Azad university Bonab Branch, Bonab, Iran
Naderrezaeiandoab@gmail.com

Rasol Abdi

Assistant Professor in Accounting, Islamic Azad university Bonab Branch, Bonab, Iran
(Corresponding Author)
abdi_rasool@yahoo.com

Asgar Pakmaram

Associate Professor in Accounting, Islamic Azad university Urmia, Tehran, Iran
Pakmaram@bonabiau.ir

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ABSTRACT

Negotiation techniques in achieving effective results and providing the best type of services in organizational process can generally improve organizational productivity. Individuals in any job or profession are involved in communications and related processes. Proper management of these extensive and complex communications requires appropriate tools. Auditing firms are always involved in negotiations with client, which is the issue of negotiation from the beginning of audit to the completion of audit work. Applying appropriate techniques in negotiation between auditing firm and client can provide desired assistance in shaping quality of audit services. On the other hand, personal characteristics are always an influential factor in negotiating behavior. In this regard, purpose of this study is to investigate relationship between negotiation techniques and quality of audit services with emphasis on mediating role of individual characteristics. Research period is 1400 and data needed to answer research question were collected by distributing a questionnaire among certified public accountants. Accordingly, data obtained from 174 supplementary questionnaires were analyzed using structural equations and smartPLS software.

Auditor's gender has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery. Auditor's experience has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery and finally auditor's education has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery.

Keywords:

Negotiation, Individual characteristics, Quality of audit services

1. Introduction

The skills of effective and efficient communication is one of the most important organizational needs [8]. For the success of an organization over which relate to technical capabilities of applicant depends on ability of staff to communicate effectively, in this regard, the biggest cause of failure can be because of poor communication skills [4]. On the other hand, dominant processes of communication which are a form of social interaction are implicitly based on negotiation [5]. In communication science, negotiation is a process during which parties involved in negotiation tries to consider interests, positions and objectives in a combination of verbal and non-verbal communication and would like to understand interests and goals of other side [21] [24]. Paying attention to negotiation techniques is effective in promoting product sales and service delivery.

In any organization, financial auditing is one of the priorities of that organization that can create a balance with a fair profit by creating a balance between providing services and costs incurred. In this process, first level of customer attraction depends on negotiation techniques that how employees can create this process in organization [22] [7]. Monte Moro and McCann [21] showed that negotiation methods have a fundamental impact on quality of services provided and organization's resource management. Providing appropriate services is the ultimate goal of any organization that can both guarantee its survival and have regular customers [25]. Providing appropriate services in a way that creates a sense of satisfaction in individuals is one of the most important factors in the success of service organizations [10]. Auditing organizations are included in this issue as society in general sense always wants to receive high quality audit services. Because auditing expected to improve quality of financial disclosure and reporting, as well as enrich information environment around a company and ultimately a more suitable ground for adoption and also provide favorable economic decisions.

Because of existence of a conflict between auditor and client can complicate audit work, it is necessary to negotiate between them in process of reviewing the accounts in order to manage the conflict. Negotiation begins when the client's management intends to enter into a contract with audit firm and can continue until the end of the audit work and the submission of the audit report [23].

A review of research conducted in accounting and auditing field shows that most of research conducted so far has examined effect of negotiations between client and auditors on resolving conflicts that arise in audit process and other views are ignored. It means that factors affecting negotiation and also factors that is important in good negotiation that can lead to providing proper audit services. Also it should be mention that in some research related to impact of negation technics on provided services role of negotiator and his/her characteristic ignored which is a gap in research literature and in this research we will consider it [33]. This research tries to review other perspectives in auditing negotiation and consider effect of negotiation techniques on quality of audit services, which is expected to close the gap in research literature and encourage more research in this field. So present paper aims to investigate relationship between negotiation techniques and quality of audit services with emphasis on mediating role of individual characteristics.

2. Theoretical Framework

Development of societies and growth of population and shrinking of world from access to information the point of view and social problems and war of powers and limitation of resources, leads humankind to negotiation. Negotiation is an important part of a persuasive process, not only in business and industrial transactions, but also in everyday life, which plays a key role in providing effective services in organization [1].

Since financial statements are a joint product of auditors and clients, it makes sense that goal of both parties in the negotiations is to reach an agreement. In fact, both parties benefit from mutual benefits of having a strong, long-term relationship with each other [34]. Existence of financial and non-financial risks and incentives behind audit contract creates mutual benefits for both auditor and client. During audits, auditors gain valuable insights into the entity being audited, enabling them to do their job effectively and efficiently, and clients avoiding costs associated with changing auditors [16]. Also, conditional and rejected reports are not desirable from view point of legislators and general public and will have negative economic effects and consequences for auditor and client [12].

Since issuance of an acceptable report requires an agreement to be reached, both parties have necessary

incentive to resolve their differences. During settlement process, client's management will try to persuade auditor to accept terms he claims. However, result is related to the type of judgment and decisions made by auditor and client in negotiation process. Negotiation process may lead to a non-optimal solution due to client's pressure or auditor's overconfidence in his own abilities [19]. This solution will affect the flow of information to users of financial statements. Under these circumstances, value of information becomes weaker and even leads to economic losses to stakeholders who rely on reported financial information. In this regard, auditors' familiarity with negotiation techniques can help them in managing audit process from the beginning of audit process until the issuance of audit report. Auditors can use negotiation to resolve conflicts as well as persuade client to follow standards [14].

In the case of service, relationship that exit between customer and service provider is usually considered. The key issue for service provider is to manage this relationship in a way that meets needs of customers so that by gaining their loyalty, long-term profit is created for organization [3].

As purpose of audit is to provide assurance about financial statements, quality of audit is likely to include that financial statements do not contain material misstatement. But question is, how users of financial information evaluate level of trust provided and reliability of information. Therefore, quality of audit cannot be assessed until an audit has been performed. Hence, definition of Parasuraman [23] emphasizes real quality of auditing.

High quality of services is considered as key to success in competitive market of service providers. Many studies have shown that quality of perceptual services by customers and owners directly affects their satisfaction as well as their trust. Customers and owners are likely to be satisfied when company provides a better service than they expected before the contract. Owners' trust arises when they receive positive service quality from the company and owners believe that the company provides them with different services from other companies [27] [32]. In this regard, and considering importance of service quality in development and sustainability of businesses, use of various negotiation techniques can be a way to increase the quality of audit services. This issue has been studied in various researches that use of

appropriate negotiation techniques in many companies and commercial institutions leads to the provision of quality and desirable services [2]. Auditing firms can use negotiation techniques as a tool to promote and grow their business and gain the satisfaction of their clients.

3. Literature review

Esmailpour and Mirzaei [13] in a study entitled identifying negotiation skills needed by business managers to sell more showed that sales managers should use techniques in conducting sales negotiations to achieve greater success. Using these techniques will help sales managers improve their sales performance.

Wang et al. [31] in a research entitled as method of negotiating support in providing optimal services showed that method of negotiating support has an effect on providing optimal services and these methods in addition to providing better customer service can improve productivity.

Hashemi et al. [11] in a study entitled negotiation skills, salespeople characteristic and sales volume showed that there is a positive and significant relationship between negotiation skills, extraversion, conscientiousness and openness to experience with sales volume. Negotiation skills play a role in sales process, because seller is trying to persuade the buyer to buy with non-verbal messages.

Mahfoozi and Heshmati [18] in a study entitled introduction to principles of negotiation and classification of techniques used in commercial negotiations showed that negotiator must also be characterized by certain attributes that if combined, that this characteristic will help in prevention of tension. Therefore, real value and importance of this method must be properly achieved and its subtleties, along with its understanding and regulations, must be correctly acted upon.

Shahsvand et al. [26] in a study entitled "Observing principles and foundations of negotiation in project procurement management" showed that negotiator must be able to negotiate with customers, especially about changes in scope, schedule, costs and performance standards. And be with team members on various project management issues throughout project life cycle.

Behzadian and Izadinia [6] in their research entitled investigating factors affecting quality of auditing from the perspective of independent auditors

and financial managers of companies listed in Tehran Stock Exchange using an analytical framework based on results of research conducted in recent years on audit quality, a conceptual model of audit quality was presented and factors affecting it were examined. Results showed that factors affecting quality of audit classified in three areas of audit operations, audit regulations and audit team.

Bagheri et al. [5] in a study entitled culture of international trade negotiations with Japanese merchants showed that due to significant growth of international trade at global level, ability and skill in international sales negotiations is of particular importance and consider as an important advantage.

Wickstrom et al. [30] in a study entitled safety study: implementation of techniques and mechanisms facilitating negotiations and service delivery showed that in organizational process, negotiation techniques and techniques are effective in improving interaction with client and the quality of services provided.

Monte Moro et al. [22] in a study entitled negotiation on quality of service information for management showed that negotiation techniques affect quality of service information for organizational management and mutual interaction.

Trihadmono et al. [29] in a study entitled "strategy based on mutual respect: negotiation methods in providing services and providing traditional entertainment equipment" showed that a strategy based on mutual respect are influential which is negotiation-based methods in providing services and traditional entertainment equipment to individual.

Marino et al. [20] in a study entitled contract negotiation, service discovery, and reciprocal authentication solutions: a study of active techniques showed that negotiation techniques can achieve fruitful results and provide best type of service in the organizational process and in general, improve organizational productivity.

4. Research hypotheses

According to the topics previously discussed in the theoretical framework of this study, the purpose of this study is to explain relationship between following hypotheses:

Hypothesis 1: Auditor's gender has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery.

Hypothesis 2: Auditor's experience has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery.

Hypothesis 3: Auditor's education has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery.

5. Methodology

In this research, researchers suggest using structural equations method on relationship between independent and dependent variables of research and in another dimension, Sobel test will be used to investigate mediating role. Structural equation modeling allows researcher to statistically model and test complex phenomena. Structural equation modeling techniques are methods for confirming or rejecting quantitative theoretical models. Structural equation modeling is best tool for analyzing research in which explicit variables have measurement error and relationships between variables are complex. However, due to the fact that mediator variables have been used in this study, their mediating effect has been used by Sobel test, which has a high efficiency in determining role of mediating variable. This research is applied in terms of purpose and in terms of collecting survey information and a questionnaire tool has been used to collect information. SmartPLS software was used to analyze data and also to determine mediating effect of Sobel test using SPSS software.

To this end, in this research, validity of questionnaire was developed based on theoretical basis of research and by opinion of professors and experts and also use of their views on status of questions. Also, in order to obtain the reliability of questionnaire, Cronbach's alpha coefficient method has been used among the main methods of estimating reliability coefficient. The total Cronbach's alpha is 0.89, which indicates the reliability of questionnaire.

Required data were collected based on a survey. Accordingly, questionnaire was used as a research tool because following previous research is an effective method of collecting data from a large sample. The period of questioning the subjects is 2021. The number of population at the time of distribution of the questionnaire was 2576 people consisting of 285 certified public accountants employed by the auditing organization, 1059 certified public accountants employed by the auditing firm and also unemployed, and finally 1232 certified public accountants.

Using Cochran formula, we calculated the number of samples, which is 334 people based on this model. Research questionnaires were distributed among the statistical sample that 174 supplementary questionnaires could be used and the data of these questionnaires were collected and analyzed. A summary of community's statistics and their characteristics are summarized in the table below.

Table 1: demographic statistic

Sex	No	education	No	Career experience (years)	No
Female	32	Bachelor	86	10-20	48
Male	142	Master	65	21-30	69
-	-	PhD	23	Over 30	57
Total	174	Total	174	Total	174

6. Research variables

The variables of this research are divided into three groups of independent, dependent and mediating variables in order to test hypotheses.

6.1. Dependent variable

Quality of audit services:

Audit quality is a function of several factors such as auditor's abilities (including knowledge, experience, adaptability, and technical efficiency) and the performance of professional operations (including independence, impartiality, professional skepticism, conflict of interest, and judgment). In many studies, among the various criteria of audit quality such as human resource fees, legal claims, industry experience and tenure and size of auditing firms has been used as a substitute for calculating audit quality. In this research, quality criterion of providing audit services is taken from the research of Asadi and Darabi [2]. 10 questions were taken from the mentioned researches to measure the dependent variable and factors such as size of auditing firm, industry experience, auditor experience, auditor's technical ability, etc. were considered.

6.2. Independent variables

The independent variable of this research is negotiation techniques approaches and in this regard verbal approaches has been selected for this aim.

Verbal negotiation: Verbal negotiation a message that is sent to other party with help of words is a verbal message. In this regard, questions were raised regarding use of auditor's verbal negotiation techniques. In this way, auditors had to answer whether they use verbal techniques in negotiation, such as using right tone, using clear and explicit words, positive words, proper and regular breathing during negotiation, and so on. These questions are taken from the research of Marino et al. [20] and have been done with minor changes that are appropriate to the environment of our country.

6.3. Mediating variable

Individual features: variables of gender, education and experience have been used as variables of individual characteristics following research of Kline [16] in this study and necessary information has been extracted from demographic section of questionnaire.

Table 2: variables and symbols

No	Variable	Symbol
1	SEX	SEX
2	Education	EDU
3	Experience	EXP
4	Verbal negotiation	Neg
5	Quality of audit services	Aud

7. Research findings

Findings of research are presented in two sections: 1- Descriptive statistics and 2- Inferential statistics:

To analyze collected data, analytical statistics are presented in form of descriptive and inferential statistics. First, using descriptive statistics, a cognition of status and demographic characteristics of respondents is obtained, and then research hypotheses are examined using SPSS and smartPLS software.

Table 3. Research descriptive data

Measures	Symbol	Median	Mean	Max	Min
Verbal negotiation	Neg	0.77	0.83	5	1
Quality of audit services	Aud	1.05	1.11	5	1

8. Test of research hypotheses

8.1. Cronbach's alpha, combined reliability

According to PLS, Cronbach's alpha coefficients and combined reliability have been calculated and reported, results of which are shown in the table below.

Table 4 - Cronbach's alpha standard results and combined reliability of latent research variables

Measures	Symbol	Alpha>0.7	CR>0.7
SEX	SEX	0.932	0.926
Education	EDU	0.865	0.743
Experience	EXP	0.766	0.824
Verbal negotiation	Neg	0.798	0.821
Quality of audit services	Aud	0.837	0.845

Considering that appropriate value for Cronbach's alpha and combined reliability is 0.7 and according to the findings of above table, these criteria have adopted a suitable value for latent variables, it can be confirmed that reliability of research variables.

8.2. Convergent validity

Second criterion for examining fit of measurement models is convergent validity, which examines degree of correlation of each structure with its questions (indicators).

Table 5 - Convergent validity results of latent research variables

Measures	Symbol	AVE>0.5
SEX	SEX	0.829
Education	EDU	0.738
Experience	EXP	0.784
Verbal negotiation	Neg	0.829
Quality of audit services	Aud	0.935

Considering that appropriate value for AVE is 0.4 and in accordance with findings of table 5, this criterion has adopted a suitable value for latent variables, thus confirming appropriateness of convergent validity of research.

8.3. hypothesis test:

In first step significant coefficients (t_values) and factor load have been calculated. Results of these tests are as follows;

Measurement of significance coefficients (t_values) and factor loads:

Table 6 - Factor load coefficients and significance coefficients

Measures	Symbol	Factor load	Sig.coefficients
SEX	SEX	0.765	06.174
Education	EDU	0.864	05.264
Experience	EXP	0.873	03.497
Verbal negotiation	Neg	0.926	21.321
Quality of audit services	Aud	0.964	08.114

Because in this study we have mediating variable so we can't use table 5 for confirmation or reject of hypothesis but we use data from the table in Sobel test. Therefore, to examine significance of adjustment effect in this study, Sobel test was used. In this test, the test is performed using non-standard coefficient of path and standard error, the results of which are shown in Table below.

8.3.1. First research hypothesis test:

The results obtained from Sobel test are more than 1.96 due to their Z-value and absolute value, so it can be stated that at the 95% confidence level, mediating variable of sex has a significant effect on relationship between negotiation techniques and auditing and quality of service delivery.

Table 7 - Significant test results of effect mediating variable

Structural path of research	Sobel statistic Z-Value	P-Value
Negotiation - SEX - Audit services	2.818	0.000

8.3.2. Second research hypothesis test:

The results obtained from Sobel test are more than 1.96 due to their Z-value and absolute value, so it can be stated that at the 95% confidence level, mediating variable of experience has a significant effect on

relationship between negotiation techniques and auditing and quality of service delivery.

Table 8 - Significant test results of effect mediating variable

Structural path of research	Sobel statistic Z-Value	P-Value
Negotiation - Experience - Audit services	4.193	0.000

8.3.3. Third research hypothesis test:

The results obtained from Sobel test are more than 1.96 due to their Z-value and absolute value, so it can be stated that at the 95% confidence level, mediating variable of education has a significant effect on relationship between negotiation techniques and auditing and quality of service delivery.

Table 9 - Significant test results of effect mediating variable

Structural path of research	Sobel statistic Z-Value	P-Value
Negotiation - Education - Audit services	3.563	0.000

9. Conclusion

Negotiation is a process in which two or more independent or related parties may have a common choice or no choice. Negotiation is a tool for resolving contradictions. Negotiation is one of the most common methods of communication between human beings, which has a special place in literature of psychology and social sciences, and in recent years has been considered in accounting and auditing profession. On the other hand, providing desired quality of services to customers and owners leads to the development of businesses and create sustainable profits for organization. Research in other sciences such as business management and marketing has confirmed that approaches of negotiation techniques can be effective in increasing quality of service delivery and in this regard in promoting customer satisfaction. This issue motivated present research to investigate whether use of different negotiation techniques and quality of audit services are related or not. And also different

characteristic of auditors as negotiator will be consider as mediating variables.

In this research, an attempt is made to present theoretical foundations of research by experimental test in Iran and by using data collected from association of Certified Public Accountants. Accordingly, research period was 1400 and the data needed to answer research question were collected by distributing a questionnaire among certified public accountants. Accordingly, data obtained from 174 supplementary questionnaires were analyzed. The empirical findings obtained from this study show that Auditor's gender has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery. Auditor's experience has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery and finally auditor's education has a mediating role on relationship between negotiation techniques and auditing and quality of service delivery. The results of this study are in line with similar studies such as Monte Moro et al. [21] [22].

It can be hoped that auditing firms and institutions active in providing financial services, in addition to developing training programs to improve quality of audit work, try to have programs to develop training in negotiation techniques for their employees to help improve service delivery and business development. Auditing firms are also advised to create a favorable atmosphere during negotiations with client to create a sense of confidence in quality of services. It should be noted that it should not be overlooked that the creation of a proper platform and knowledge in the field of negotiation techniques is necessary and a prerequisite for development and promotion of their business and service activities.

There are discussions about limitations of this research. Behavioral concepts should be cautiously generalized due to behavioral complexities. On the other hand, there is a high possibility of error in assessing theoretical and behavioral issues. The use of a wider sample also contributes to richness of model, and research questions may not be a complete substitute for items.

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