

The Effect of Auditors' Social Traits on Their Judgments to Resolve the Conflicts between the Auditor and the Management Based on Selected Traits: Over-confidence and Machiavellianism Personality

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ABSTRACT

Primarily, this article aims to study the effect of auditors' social traits on their judgment to resolve the conflict between the management and the auditor. Of the social traits, the auditors' high and low over-confidence and their Machiavellianism personality are studied. Also, the professional judgment plays an intermediate role in the effectiveness of social traits on the resolution of the conflicts between the auditor and management. In this article, to collect the data and to set the theoretical principles of the study, the field and library materials methods are employed, respectively. In this study, the standardized questionnaires and taking notes methods are employed. The statistical samples of the study are the professional auditors and accountants from whom the study samples are drawn by using Cochran's Formula, and these samples are determined by using random simplification. In this study, the confirmation of the relationship between the variables and factors is achieved by using Confirmatory Factor Analysis, and PLS Modeling technique with the help from using PLS2 Smart Software which is the Variance Root Modeling technique that makes it possible to synchronously study the theories and the measures. Also, by using Sobel's Test the intermediary role of the professional judgment variable has been studied. The results showed that the auditors' over-confidence and their Machiavellianism personality influence their professional judgments. Also, the results showed that the professional judgment influences the conflict between the auditor and the management; and, the over-confidence significantly influences the conflict between the auditor and the management; also, the professional judgment has a moderating role in the effectiveness of over-confidence and Machiavellianism personality on the conflict between the auditor and the management.

KEY WORDS: over-confidence, Machiavellianism, conflict, professional judgment, Machiavellianism personality.

1- INTRODUCTION

The social growth is one of the influential parts of the human development. The nature of collective life in the human makes it inevitable to make contacts with others, and to consider this prospect of growth. Slamerski Donne (1997) proposes that the socialization is a process that enables the children to realize and predict the behavior of the others, to control their own behavior, and to regulate their interactions with others. Henceforth, the social growth is the recognition of the self rights and duties, and the others' rights and duties, making friends, group cooperation, passing ethical judgments, and acquiring independence. The health of the individuals in the society and their professions can be an influential factor in their success or failure. Of the society members whose decisions influence other social groups and strata, are the auditors whose personality traits can influence their professional judgment quality. One of the schools which has become prominent in the realms of psychology and audit during recent years, and has introduced the influences of the personality traits in psychology on the audit is Skepticism. The personality traits of the independent auditors affects their work style in the detection of deviations which this, finally, overshadows the audit quality. The importance of the auditors' quality gains significance since there is no informational symmetry between the firm managers, and the investors. Since, the stock valuation of the firm is important, the audit becomes one of the ways of determining the validity of the information in the financial statements. According to the definition by De Angelo (1981), and Goi Chen (2006), it is proposed that "audit with higher quality" improves the certitude of the processed information, and enables the users, in particular the investors, to audit with a more reliable sense, because in the audit profession this sense of confidence and validity is inevitable for survival (Yaghoob Nejad et al, 2012).

In the present world, the auditors play a significant role in the business life. They represent key financial information to the investors, lenders, and all other beneficiary parties. They are expected to represent reliable and

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realistic information, and to behave in a responsible manner while performing their professional duties. In another view, financial scandals in recent reports show that like other occupations, the auditors also can be confronted with ethical issues and unethical behaviors (which can lead to the loss of fame and a serious professional damage for some auditors). On the other side, to make a decision which is entangled with some ethical issues, in the audit something more than pure technical competence is needed. For this reason, it is very important to have a correct understanding of the ecology of passing the ethical judgment in the performance of the auditors (O'Callaghan *et al.*, 2014). The judgment is a process of making a decision or drawing a conclusion from among the possible different solutions. The judgment occurs in an unreliable and risky situation. The conflict almost always involves anger, prostration, tribulation, panic, or fear. While the conflict and its notions incline to represent a negative image, but it is not necessarily a negative occurrence; and, this ability is for the management of the conflict which affects its consequences. The important notion, here, is that although the conflict is inevitable, and is created from the difference between goals, values, and beliefs, but it can be guided, minimized, and resolved. According to what was discussed above, this study seeks to answer this question that in what ways the auditor's high and low over-confidence affect his judgments to resolve the conflict between the management and the auditor? how do the auditors' Machiavellianism personality affect their judgments?

2- Theoretical Principles and planning the study Theories

2-1- Over-confidence

The over-confidence is a known and documented phenomenon in psychology. The psychologists define an individual with over-confidence behavioral characteristics as a person who believes his information and knowledge are very acute. In Hyde's view, the texts of psychology represent two definitions of over-confidence. Firstly, the individuals have a more-than-real assessment of their abilities. Secondly, the individuals see a phenomenon more certain than what really it is. In each of these cases, the financial brokers believe that their information is more precise than others'. At present, the financial economists have become more interested in observing the reflections of over-confidence on the financial decisions and the performance of financial market. The over-confidence is such a strong psychological phenomenon that even the experience is not capable of its elimination (Allen and Evans, 2005).

These approaches had led in that several economists define the over-confidence as the mean of more-than-real assessment, and the variance of less-than-real assessment in the distribution of information. From Jerwis' and Owden's viewpoints, the over-confidence is the oblique updating of the beliefs against the oblique dispersion assessment. Although many aspects of over-confidence have been evaluated, but the tendency to over-estimate the personal knowledge (especially, in uncontrolled studies) has been regarded as the major definition, in which the different individuals are compared (which has a better than average effect) in their abilities, or a degree of controlling the future events (Lambert *et al.*, 2012).

2-1-1- Over-confidence and Decision-marking

Some biases can penetrate into the processes of decision-marking and affect them. Perhaps, over-confidence is the most serious mental bias, and is the surprising resistance against the individuals' causes of mischief (Moosavi and *et al.*, 2012). The psychologists realized that on making judgments and decisions, the individuals give more weight to the prominent information. Individuals often behave in a manner that the information is reliable regardless of the source of the information and without predicting its value, and then make inferences about it. But, the feedback in the stock market is often slow. The oblique selection makes the individuals who are actively participating in the market, to behave more over-reliably than the general public. When the individuals have no clear judgment about their own abilities, they will see dealers who have a more-than-real assessment of their abilities. The skewed durability, also, causes over-confidence behavior in the market participants. The failed dealers may lose their jobs or abandon the market (Khosh Teenatand Nadi Qomi, 2009).

2-1-2- the Effective Factors of Over-confidence

In the related studies on over-confidence, different variables have been evaluated and several factors have been mentioned as the effective factors on over-confidence, which, namely the following can be referred to:

The Duty Difficulty and the Effect of Difficult-Easy

Generally, the more difficult the questions, the more over-confidence will be.

The Information

Representing more information to the individuals increases their reliance, and consequently their over-confidence.

Practice

According to some studies, practice reduces the over-confidence, and approaching correct calibration.

The Base Rate

The base rate is the behavior of the communion on a special event that can be shown in percentile. Notice of the base rate or consensus basis can be used to determine the rate of individuals' make believe, and to predict the informative future events.

The individual Differences

According to some studies, on over-confidence, the individual differences also affect the confidence.

The Cultural Differences

In many studies, it has been confirmed that the cultural differences affect the over-confidence.

Mood/Depression

Some studies have shown that the mood affects the individuals' self-assessment, and it has changed their confidence.

Gender Differences

One of the influential factors on the confidence is the gender. The related literature on the role of gender differences including the competitive, confidence, and risk behaviors is increasing (Moosavi and et al, 2012).

Shot by Mistake

People, by mistake, believe that they can serially collect all the information, and adopt successfully a systematic procedure.

Failure Group

Consider that a group of clever individuals can not make poor decisions.

2-1-3- Auditors' over-confidence

A particular over-confidence is in the individual's judgment (Biyas and et al, 2005). One obvious characteristic of the audit environment is the lack of a clear standard of performance that can evaluate the works done by the auditors. Accordingly, the auditors' fame is formed by their mental judgments about their superiors, peers, and subordinates. Where peremptory auditors are after assessing the knowledge of others, a kind of disturbance in such a field as audit, it severely affects the judgments to improve the quality of audit. Additional matter related to the auditor's over-confidence is that the browsing process of audit increasingly requires assessing the front real time in which the reviewer and producer of the papers act out business synchronization. In particular, the producer who reviews the browsers who act as business paper synchronization can rely on those browsers who discover and handle technical problems which lead to a reduction in the potentiality of audit quality (Han et al, 2007).

2-2- Professional Judgment

The judgment is defined as a process of making a decision or drawing a conclusion from among some possible alternative solutions in uncertain and risky conditions. The word 'professional' was introduced after a while from the introduction of the word 'judgment' in the 13th century. This word derives from the word 'profession'. It is applied to a profession or occupation which requires special knowledge and often long termed and compressed scientific preparation (Asadi and Nemati, 2014). The source of financial statements audit valuation is the auditor's professional judgment, and the collective judgments based on the audit standards. The Canadian official Association of Accountants defines the professional judgment in this way: "the professional judgment in audit means the application of knowledge and experience in the frameworks of accounting and audit standards, and the procedure of professional behavior to select an option from among different options" (Kadeh and Salari, 2011).

In addition, the auditor's disqualification in passing professional judgment can lead in making incorrect decisions which often affect negatively the audit quality, the employer, and the acquiring persons related to financial statements. The professional acquiring comments always have natural restrictions such as the auditor's judgment in the process of doing an activity, and the auditors' activities to pass a comment; they are all affected by the professional judgments and decisions. The professional judgment in audit means the application of knowledge and related experience based on the accounting and audit standards, and the procedure of professional behavior to make apt decisions on the selection of different guidelines (Rahimiyan and Hedayati, 2013).

2-2-1- The Framework of Professional judgment

The Framework of professional judgment is a systematic process which the accountants and auditors, who benefit from a qualified level of knowledge, experience, and realism, can adopt on the accounting subjects based on the realities and available conditions in the frameworks of accounting standards to make comments (Asadi and Nemati, 2014). Empirically, it has been proved that the skill and art (Specialty) in a particular profession affects the quality of audit reporting. The environmental conditions, also, can affect the professional comments. The auditor’s comments can be affected by different conditions (Rahimiyan and Hedayati, 2013).

The professional uncertainty which is obligatory based on the professional audit standards, is an attitude comprising a questioner mind (awareness of the conditions that can be a symptom of deviation from cheating or mistake) and criticizing evaluation of the audit evidences. The professional uncertainty is not an equivalent of professional judgment; rather, it is a sub-category of professional judgment. In the institutes providing professional services consult with others such as the members of the working team, the experts, and all other professional experts constitutes a significant part in the continuous improvement of the judgment quality, and the appropriate use of uncertainty. The professional judgment is affected by some key factors (Kiyani, 2004):

The Audit Work Environment

This element further than including the special properties of activities (such as new, being infrequent or uncomplicated) includes these elements: the accountability, the presence and clearance of professional standards, meeting the needs of the employers and the users of financial statements, and the role of audit committees.

The Auditor’s Features

The auditor’s features as the decision maker includes subjects such as independence, neutrality and honesty, professional uncertainty, the professional information, and knowledge, professional protection and qualification, risk prioritization, and avoiding inappropriate sidings that are expected to overshadow the audit decisions.

The Audit Evidences

The audit evidences can be regarded as a part of the audit work environment; but, since the principle of audit is the compilation and evaluation of the evidences, so, the audit evidences should be separately studied.

The Process of Decision making

The process of decision making takes place in 5 steps: the identification of subjects, the collecting of information, the identification of possible solution, the assessment of the possible solutions, and the drawing of conclusions. This mentioned steps are interrelated; but, in some cases it is not possible to evaluate them.

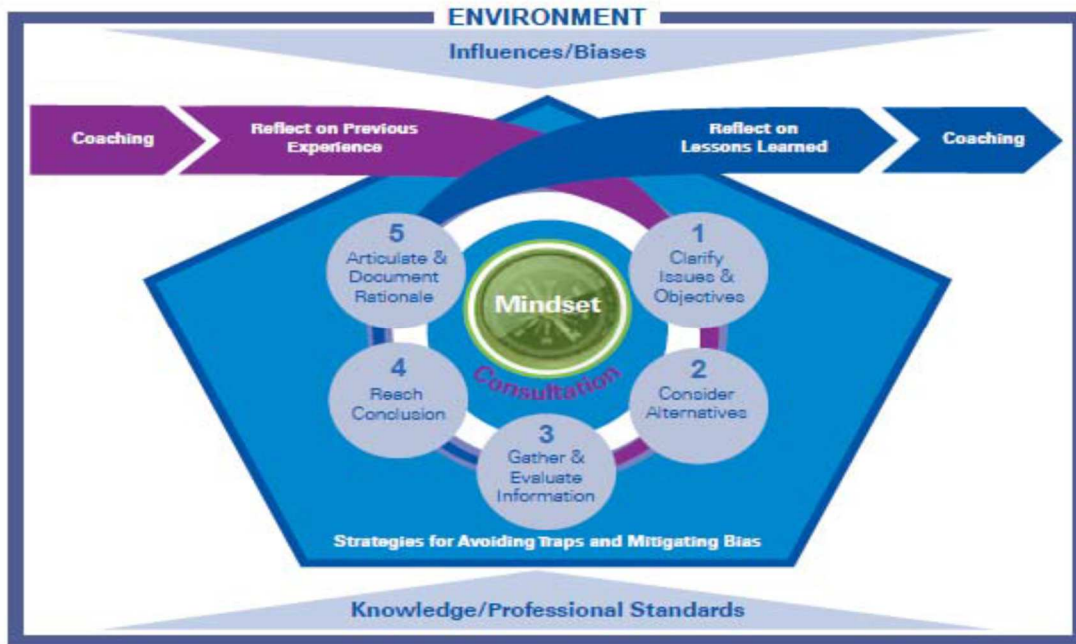


Fig.1- The influential factors of Professional judgment

2-2-2- The Ethical Judgments and Machiavellianism Behavior

The researchers have attempted a lot to evaluate the levels of the ethical judgments development from different viewpoints. The cognitive developmental view, which concurs to a great extent to Pease and Kohlberg's Theory, has been broadly accepted as a scientific approach of assessing the ethical development. By using Kohlberg's tool, detailed reports have been provided of the hypothesis that offenders are more mentally retarded than non-offenders on passing ethical judgments (Mccolgan et al, 1983).

In developmental plans, the human force is considered as the main factor in order to realize the objectives. In this regard, this question that why the creators are different becomes essential to comprehend the human behavior. It is evident that individual differences are the cause of many difference of humane behavior; and, the first source of these credits is the individual's personality. The recent studies in the field of human management have emphasized on 5 attributes of the job volunteers that have led their success of the realization of the organization objectives, and providing job satisfaction. These attributes are: the personality, the gift, the interest, the intelligence, and the workmanship (MirSepasi, 1999). But, studies have shown that the attribute of personality plays a significant and considerable role in many of the cases (Husseiniyan, 1993). Every individual's personality plays a major role in his job performance; because, his personality determines his motivation and attitude concerning a job, and procedure that the individual reacts to the job requirements. Also, the personality belongs to the factors that determine who is more apt for a specific job since every personality trait requires a condition that is appropriate for a specific job (Babaeyan et al, 2014). Regarding the theoretical principles on the social attribute of over-confidence and the professional judgment, the first hypothesis of the study can be stated as the following:

H1: The over-confidence affects the professional judgment.

2-3- The Machiavellianism personality (Machiavellian Realism)

One of the negative dimensions of the personality is the Machiavellian personality disorder. It is the presence of Machiavellianism attributes such as the lack of shame or penitence, the failure of learning from past experiences, the weakness and the insufficiency of the affection and thrill, staying away from others, the high anxiety and stress, and the shortness of breath. In the previous centuries, there was a belief that the Machiavellianism individuals were "ethical insane", and they regarded them as individuals afflicted with the will disorder. Although the term of "ethical insane" has been substituted by 'Machiavellianism personality disorder' nowadays, but, these individuals are still mentioned as those who suffer from the will insufficiency and disorder.

The Machiavellianism is closely interrelated to ambitious egoism. The individual in the possession of these attributes is practical (action oriented); he is not pathetic and he believes that the objective justifies the tool. The radical view point of the Machiavellianism advocates and those with such a personality attitude holds that "if results, don't hesitate". Those who in their character have a great deal of this attribute (compared to those who are weaker in this character) are more successful, are less absent, and they encourage others more, but, the returns of these individuals are adjusted by the situational factors.

2-3-1- The Machiavellianism Personality Characteristics

In his book, *The Mask of Mental Health*, Lee, have classified the Machiavellianism behavior characteristics in to 16 categories. These characteristics are mentioned under three features including: the aimless exalted Machiavellianism behavior, the lack of conscience and feeling responsible toward others, and the pathetic poorness (Robert et al, 1980).

The Aimless Exalted Machiavellianism Behavior

The crimes assaulted by the Machiavellianism individuals often seem aimless, accidental, and impulsive. Neither can they understand what and for what reason these individuals committed an act, nor can others.

The Lack of Conscience and Feeling Responsible toward others

The lack of shame and penitence for past bad deeds, from every respect, is very common with Machiavellianism individuals. They lack ethical conscience, and, so they don't care for the others' rights.

The Pathetic Poorness

It seems that the common offenders experience the same feelings experienced by the common individuals; but, the pathetic experiments by the Machiavellianism individuals is very superficial. The Machiavellianism individuals behave in a way that they are incapable of sustaining love, anger, grief, enjoyment, and disappointment.

2-3-2- The Machiavellianism Personality Characteristics

Ambitious Egoism

This character types think no more than achieving their own goals and fulfilling their own desires. They always choose the best things for their own, and they constantly seek ambition, status, and stature.

Schematization

If they are the head of an office or organization, or hold the supervision of a place, or some people, they will try to control the things by Schematization, and adopting a police system.

Hypocrisy

They behave in a two-fold manner; with respect to their ideas, they act differently from what they say. In appearance, they show up in one way, and, in the background they act uncommonly.

Telling Lies

In their minds, one can only achieve his goals but through telling lies. In telling lies, they are such professionals that their lies seems honesty to others.

Subversion

These kinds of individuals are potentially subversive. They always try to spray the events to be against the others. In fact, they set a 'success-failure' position; for their own success and the failure of others.

Enslaving Others

They allow the others to make progress in as much as others can be at their services in a lower position; but, when others become their peers, or upper hands, these individuals attempt their best to eliminate the others by any possible means.

Master and Slave Equation

In their minds, the weak and unauthorized individuals have no rights of commenting or self-expression; but, only those people are worth of respect will enjoy a high reach, power, and fame.

Fool others

They always think others as fools and brutish. They always give themselves priority to others and they consider themselves more cultivated, and they have a false feeling of superiority to others.

The Soft Rage

They are rueful and malignant individuals but they don't show these feelings in their faces; May be they are told that they are cool but patient to achieve their goals.

According to the mentioned principles on the Machiavellianism personality character, to achieve the major objective of the study and to complete the objective of the major hypothesis, in this part the following hypothesis is introduced:

H2: The Machiavellianism Personality affects the professional judgment.

2-4- Conflicts

The conflict or failure is an individual's status that has been blocked in his way of fulfilling his logical needs. The best and the most sensible reaction to the conflict are to whether eliminate the blocker, or to overpass it. But, there are cases that the individual can not overpass the blocker. In such cases, the second solution is to change the objective. Now, if none of these two solutions are possible, the organism should ignore the objective. In this condition, he is captured in a status which is called mental conflict. The conflict means fighting against the desires and interests; it is a situation where the individual is confronted with contradictory forces that are almost equal (Afrooz, 2013).

2-4-1- Types of Audit conflicts

The increasing development of the firms and their increasing demands of the accounting enterprises to get non-accounting services has faced the professional societies with this question: Will the non-accounting services that the accounting enterprises provide for their brokers damage their independence? The Regulation of Professional Behavior by the Audit Organization of Iran binds the professional accountants to be neutral, and not to let their

professional services be damaged by any prejudice, siding, the conflict of interests, or others' influence. The Regulation of Professional Behavior emphasizes that an attitude, like a mental attitude, in providing a service values the conflict of interests as the professional accountant or institute to be distinctly and professionally neutral, and the professional accountants are bound to collide in a just, and honest manner that is away from the conflict of interests. The professional accountants provide professional services in different dimensions. Regardless of the type or size of the services, the accountants should keep honesty in the providing of the services, and they should adhere completely to neutrality in their judgments. The professional accountants often confront the conflict of interests in providing professional services. The conflict of interests may occur in different shapes: from simple cases to complicated problems of fraud or illegal activities. But, the professional accountant should always be aware of the conditions which cause the occurrence of the conflict of interests. One critical issue that should be regulated by the profession is the conflict between providing of the audit services, and providing the consulting services. The common resolution for this problem is to set appropriate restrictions on the management consulting services by using independency (Nikbakht and Mehrabani, 2006).

2-4-2- Audit Vs. Client Conflict

The managers of big firms are inclined very much to manipulate the financial statements. The managers want to show their positive influences on the establishment of the operation of big investment companies. In the present time, the firm managers do this for some personal interests. The spread of the managers' rewards formula is tied to the operation of financial firms. In most of the cases giving rewards in the selection of the firm shares intensifies the managers' activities, and makes the managers to be fully interested in the financial statements of the firm. They are very interested, and they simply let the financial section to fall at any time they wish. Rather than remaining passive, the modern managers act positively under the term "management", that the results show the financial statement of their firms. In fact, the additional term under "management profit" shows that the managers are actively busy toward determining the financial statements of the firms (Kaplan, 2004).

This is truly recognized that the accounting profession is a crucial factor in the society. The accounting activists have shown that the attributes of neutrality and integration are available, and their advancements can affect this profession (Adeyemi and Fagbemi, 2010). In the other hand, this is a natural tendency of the management in the general accounting firms to assume that providing an independent investigation of the multiple attempt of manipulation of the firm balance-sheet and the loss-and-profit statement is needed.

2-4-3- Types of Conflicts in the Accounting Profession

On studying the literature of the conflicts and pressures that make the accountants to behave abnormally, the following categorization is applicable:

Time Budget Pressure

The time budget pressure is one of the tensions in the audit profession. The time budget pressure is interrelated to unwelcomed consequences such as the reduced audit quality, and payable time underreport.

Pressure from the Auditee

In the Representation theory, the major factor for the presence of the independent audit profession is the valuation duty. To perform this role, the auditors are set in a very crucial and exclusive position in the society.

Pressure from the auditor's character type

The character types are inclined to be the criteria of the business literature, depending on the matter whether they are of A, or B character types.

Pressure from Conflicts

The stress or pressure arises from difficulty or an obstacle to gain a position along with the competition and quality of the working life. Periodical meetings with the clients, in particular at the peak periods, can increase the heavy pressures on the auditors.

Pressures from Social influence

The pressures from social influences are classified in to two groups of abeyance and conformity pressures that can affect the operation of the professional auditors.

The Representation Conflicts

Due to the prior negotiation judgments by the auditors and administrative managers on their general disparate addressing of the exclusive behaviors such as Pressures from deadlines at the end of audit these conflicts are produced.

Here, with respect to the auditor's judgment, and with respect to the characteristics of conflict and over-confidence it can be said that:

H3: The professional judgment affects the conflict between the auditor and the management.

H4: The over-confidence affects the conflict between the auditor and the management.

To study the intermediary role of the professional judgment in the investigation of the effect of the two attributes of over-confidence, and the Machiavellianism personality on the conflicts between the auditor and the management, the following two hypotheses are proposed and tested:

H5: The over-confidence through the professional judgment affects the conflict between the auditor and management.

H6: The Machiavellianism personality through the professional judgment affects the conflict between the auditor and management.

2-5- Review of the Literature

Proger and Miyob (2014) in their study, titled "The Over-confidence as a Social Prejudice: The Empirical Evidences" state that the prejudice of over-confidence is massively discussed in the Economic studies; and, it still can not be empirically assumed that a monetary stimulus and the feedback through it be realized without over-confidence. They consider the over-confidence as a social prejudice. In the implementation of a real effort, they show that the economic conditions separately and influentially prevent the over-confidence. On the contrary, with a shear observation of social status making self-assessment grows. Peterson (2014) conducted a research aiming to identify the style preferences of the individual conflict management, and the feelings of self-competence level (expression and regulation of emotions) among the official accountants in the Southern Africa. The results show that the respondents are able of reconciling their preferences of conflict management with the requests from the special customers of accounting. Also, the accountants can express their emotions while employing more useful conflicting styles. When they use more destructive conflicting styles, they benefit from a lower emotional expression. So, they are restricted in establishing an emotional relationship. The failure of the management of negative emotions can affect the relationship with the special customers of accounting.

Doubly (2013) in a research, titled "The Effect of Over-confidence: Why Do you Systematically Overestimate Your Knowledge and Ability?" concludes that the humans should be aware of their tendencies to over estimate their knowledge, and be doubtful of their estimations, even if they are experts, and look at all plans with a pessimistic scenario. Kalgan and et al (2013) conducted a research aiming to study the behavioral aspects of the auditors' judgments. On an experimental study, they directed a test to study where the audit students were asked to pass judgments on the investigation subject of inventory management by watching two one-minute films which, in one of them the business dressing cover was used, and in the other the manager was dressed informally. 7 auditors were asked to observe the operation of the two inventory managers in two different clothing. Finally, it was realized that the kind of clothing of the inventory managers was not affecting the auditor's judgment. Rhinsome and et al (2013) discussed that the checklist developed for the auditors' judgment in a special field, still can be improved. They can synchronously reduce the operations of judgment and decision making related to distinct areas. The study data are provided by using a selected sample from among the well-experienced auditors of BIG4 companies who participated in the study. The study findings are indicative of a stronger influence on the auditors who are paid by the directive board of the company, compared to the auditors who are paid by the Independent Audit Committee.

Praditningram and Janivatri (2011) studied the effect of the factors such as gender, the auditor's experience, the complexity of the task, and the obey pressure on the auditors judgments during audit. Their selected samples were among the practitioner auditors who were selected by purposive sampling. The number of the samples was appointed to be 125 people, but only 67 people filled out the distributed questionnaires. The results of the study indicated that there was a positive relationship between the gender, the experiment, and expertise of the auditor, and the auditor's judgment. The obey pressure was in a negative relationship with the auditor's judgment; while, the complexity of the task was not influential on the auditor's judgment. Moniz and Moor (2011) stated that over-accuracy is a kind of over-confidence by a person with regard to that knowledgewhich has the longest duration but the least recognition of the over-confidence. They consider the accuracy of judgment to be in the tendency of the individuals to set their own assessment viewpoints through an undetermined quantity to respond to the excessive expenses, or an underestimation of the correct answers. The results are indicative of strong over-accuracy. Saniosi et al (2007) formalized a Research with 3 hypotheses and, the statistical samples were some 168 auditors from small and intermediate audit companies. The results of performing hierarchical regression are indicative that learning the objective orientations and the operational avoidance of the objective orientations and the complexity of the task such as the operational procedure of the objective orientations are positively related to the operation of the auditors whose

tasks are less complicated in comparison to other auditors; but, it has no relationship to operation of the auditors whose tasks are more complicated in comparison to other auditors.

Patel and et al (2002) in their work studied the effect of culture on the professional judgments of audit from Australia, India, Malaysia, and China to resolve the conflict between the auditor and the customer. The results from the hypothesis that there was a difference between the Australian auditors, and the Malaysian, Indian, and Chinese auditors in making professional judgments were supported. Goodwin (2000) in a research has studied the effect of styles of conflict management employed by the auditors upon the settlement of disputes with the customers regarding to the financial statements. Rahim (1983) has used the measuring tool of conflict management ROCI-IT both to create a general style, and to create a scenario of obsolete inventories. In this scenario, both the customer bulk, and the power mechanism of corporate governance were manipulated. He found that the auditors uniformly and constantly use the incorporation and integration styles in the settlement of the disputes. The domination and reconciliation style were used less in this context; while, the avoidance and compulsion style were rarely used. Possibly, the partners use offensive styles more than the managers in the management of conflicts.

3- THE METHODOLOGY

With respect to the results of this study and their implementation on the auditors' judgments, the present study for its purpose, is an applied one, and with respect to the data collection, it is of survey type; and, with respect to the assessment of the variables it uses regression method. In this study, for the data collection, and for the setting of theoretical principles of the research, the field method, and the materials library method are employed, respectively. The used tools are the standard questionnaires and note-taking. The statistical populations of the study are the professional auditors and accountants from the selected samples determined by using Cochran's formula, and by using the randomized sampling method. In this study, the confirmation of the relationship between the variables and factors was achieved by using the Confirmatory Factor Analysis, and PLS Modeling technique with the help from using PLS2 Smart Software which is the Variance Root Modeling technique that makes it possible to synchronously study the theories and the measures; this technique is used when the model is complicated, or the sample body is small, or when the distribution of the samples is not normal. Also, by using Sobel's Test the intermediary role of the professional judgment variable has been studied.

4- Findings

4-1- The descriptive Statistics

On the table below, the central indices such as the mean, and the median, and the dispersion indices such as the standard deviation, stretching, and skewedness have been calculated for different variables. The greater mean score than the median shows great points in the data, because the mean score is affected by these scores. In such cases of the data distribution, the skewedness inclines to the right side; in contrast, in some cases the skewedness inclines to the left side where the distribution of no data skews to the left.

Table1. The descriptive statistics about the study variables

Variables	Number	Mean	Median	Standard deviation	Skewedness	Stretching	Minimum	Maximum
Over-confidence	215	2/00	2/00	0/26	0/19	-0/27	1/29	2/69
Machiavellianism	215	2/83	2/82	0/22	0/33	1/08	2/23	3/64
Conflict	207	4/24	4/25	0/65	-0/08	0/07	2/38	6/00
Professional Judgment	206	-1/12	-1/45	1/56	0/76	-0/45	-3/00	3/00

Where the mean scores and the median of the variables are approximate, the distribution of the variables will be symmetrical. This property is very important because the symmetry is one of the properties of the normal distribution which will be discussed in the next part. (The extents of stretching and skewedness in the normal distribution are zero). The extents of stretching and skewedness for the study variable are close to zero; which, these indices are indicative of the fact that the variables have a relative symmetry, and with respect to this distribution, it is approximate to the normal distribution. All other variables, also, have a relative symmetrical distribution.

4-2- The Confirmatory Factor Analysis

In the methodology modeling of the structural equations, as the beginning point it is necessary to study the reliability of the construct in order to determine whether the selected item are adequately accurate to measure the variables. For this reason, the Confirmatory Factor Analysis (CFA) is employed. In this respect, the load factor of every item together with its variable should have a score greater than 1.96. So, the item will be accurate enough to

measure the construct, or the latent variable. On the tables below, the load factor scores for the items of the latent variable have been represented.

Table2.CFA (Load factor scores, and t-score) for the variable of over-confidence

Variable	Items	Load factor score	Standard deviation	T-score
Over-confidence (c)	Better than the average (AA)	0.480924	0.131359	3.661139
	Overestimation of the information (IEA)	0.536483	0.139864	3.835736
	Illusion of control(LC)	0.645365	0.155150	4.159610
	Unrealistic optimism(UO)	0.862890	0.051014	16.914696

Table3. CFA (Load factor scores, and t-score) for the variable of the Machiavellianism Personality

Variable	Items	Load factor score	Standard deviation	T-score
The Machiavellianism Personality(A)	Pessimistic show of Human Nature	0.692678	0.119963	5.774076
	Individual's Negative Tactics(NIT)	0.480294	0.178062	2.697337
	Individual's Positive tactics()PIT	0.465653	0.215485	2.160955
	Positive show of Human Nature(PVHN)	0.676091	0.185701	3.640750

Table4. CFA (Load factor scores, and t-score) for the variable of the conflict between the auditor and the management

Variable	Items	Load factor score	Standard deviation	T-score
The conflict between the auditor and the management(CBAM)	T1	0.778872	0.058174	13.388639
	T2	0.720022	0.090285	7.975022
	T3	0.738129	0.059576	12.389633
	T4	0.773273	0.081884	9.443497
	T5	0.812514	0.055314	14.689011
	T6	0.772354	0.070770	10.913549
	T7	0.750186	0.071041	10.559882
	T8	0.790221	0.076801	10.289201

All the items have a t-score greater than 1.96. Then, no items are eliminated from the model. Next, we continue our work while considering all items (questions), and we try to study the model. Besides, according to the load factor scores, the index which has the greatest load factor score will have a bigger share in the measurement of the related variable; and, the index with smaller coefficients will play a minor role in the measurement of the construct.

4-3- Model Output (Paths coefficients and t-scores)

By using the internal model, the hypotheses can be studied. By comparing the calculated t-score for every coefficient of each path, the study hypothesis can be confirmed or rejected. In such a way that if the absolute value of the t-score is greater than 1.96, on the confidence level of 95%, the path coefficient will be significant; while, if the t-score is greater than 2.58, the path coefficient will be significant on the confidence level of 99%. The results of testing the conceptual model of the study while the coefficients are significant have been represented in the following picture.

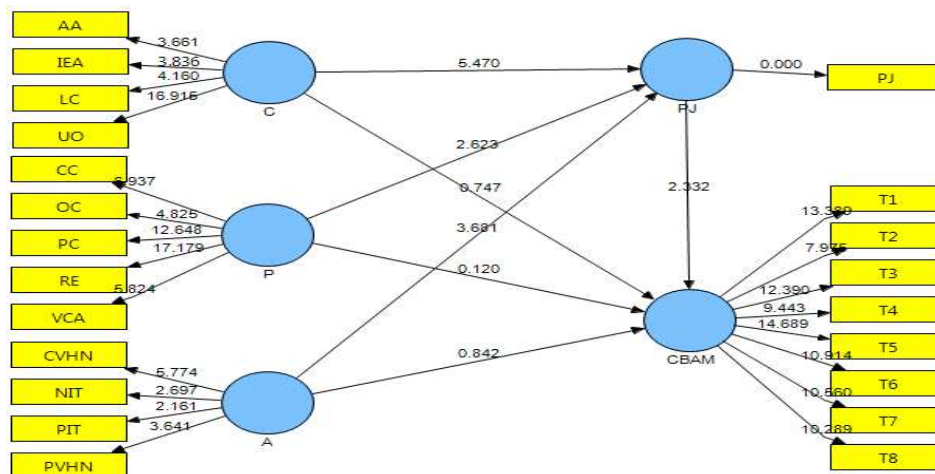


Fig2. The model: the numbers are significant (t-value).

The numbers on each path indicate the t-value of that path. To evaluate the significance of the path Coefficient, it is necessary for the path t-value to be greater than 1.96. In this analysis, the t-value for 4 paths has been greater than 1.96, so they are significant; but, for the over-confidence path, and the Machiavellianism personality path, they are not significant for the conflict between the auditor and the management.

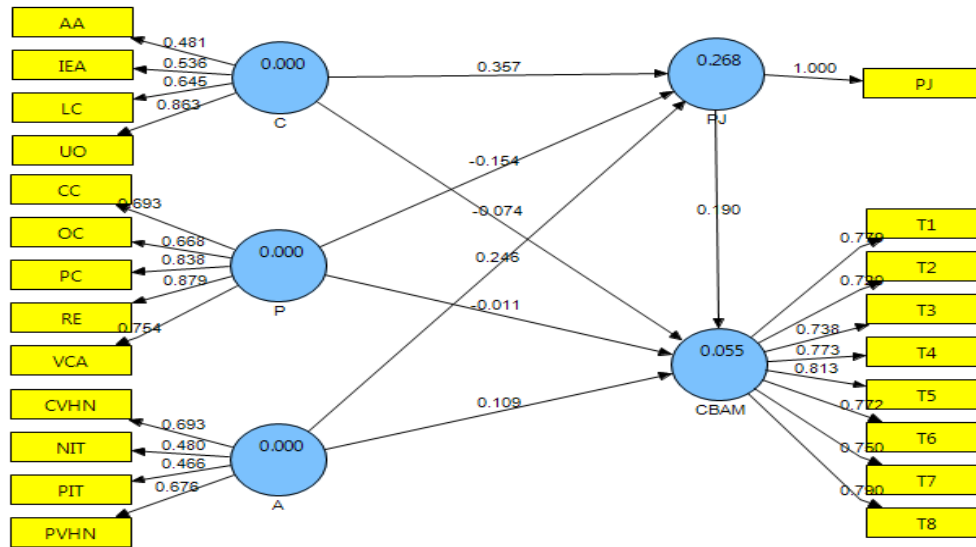


Fig3. The model where the coefficients the paths and the load factors are represented.

The numbers on the lines are, in fact, the β coefficients which are the results of the equation of regression among the variables, actually being the coefficients of the paths. The numbers inside the circles represent the R^2 value of the model which is predictive of those variables are carried into the circle through pointing arrows. The coefficient of determination was estimated to have the value of 0.27 for the professional judgment variable; which it shows that the variables of over-confidence and the Machiavellianism personality altogether could have described 27% of the variation on the professional judgment. Considering the value of standard coefficient, it can be said that the variables of over-confidence (0.36), and Machiavellianism personality (0.25), orderly had the highest effect on the professional judgment. (The greatest coefficient of the paths of) the variables of over-confidence, the Machiavellianism personality, and the professional judgment, altogether, could have explained only 6% of the variation of the conflict between the auditor and the management.

4-4- Internal Model (Structural Model)

By using the internal model, the hypotheses were examined and the path structural model was evaluated. Each path corresponds with one of the model hypotheses. Testing each hypothesis is accomplished by comparing the sign, value, and the statistical significance of path (β) coefficient of each latent variable with the dependent variable. The greater this path coefficient is, the greater the effect of the latent variable to predict the dependent variable. By considering the results of checking the relationship between the independent variables and the dependent variable by using the related coefficients, the check significance of the effects between the study variables can be performed. To check the significance of the coefficient path, or β , the significance of the t-value for every path should be considered. Thus, the Bootstrapping method was employed. For this reason, the resampling, in two cases with 500, and 800 samples was simulated which results show that in both cases the parameter significance was not changed, and then the results are strongly validated.

Table5. Direct linear Effect of Study variables in the Model

Path	β	Mean score	Standard deviation	Resampling t-value		
				200	500	800
C→PJ	0.357113	0.361168	0.065286	5.469995	5.849190	5.603150
A→PJ	0.246298	0.248857	0.066903	3.681414	3.824455	3.984202
PJ→CBAM	0.190255	0.197242	0.081583	2.332044	2.194849	2.066469
C→CBAM	-0.074365	-0.085009	0.099558	0.746946	0.764566	0.716950
A→CBAM	0.109218	0.111070	0.129756	0.841715	0.815463	0.834520

With respect to the values of T-test on the 95% confidence level, all paths, except for the direct paths of over-confidence, the professionalism and the Machiavellianism personality for the conflict between the auditor and the management are greater than 1.96 that shows all paths, except for over-confidence and the Machiavellianism personality, had significant effect on the conflict between the auditor and the management.

4-5- Testing the Hypotheses

After evaluating the main model, the hypotheses of survey model were analyzed. If the absolute value of t-value is less than 1.96, then the null hypothesis is confirmed; but, if the Absolute value of t-value is greater than 1.96, then the null hypothesis is rejected. In this section, the study hypotheses are examined.

Hypothesis (1): over-confidence affects the professional judgment.

Table6. Results of testing hypothesis (1)

t-test	Table value	result	Path coefficient
5.47	96.1	significant	0.357

Since the t-score absolute value equals to 5.47 which is greater than the value of 1.96, then the null hypothesis is rejected; it means that, on the confidence level of 95% the over-confidence affects significantly the professional judgment, and the impact value equals to 0.357, and is positive (direct). So, it can be concluded that the more the over-confidence, the more professional judgment occurs.

Hypothesis (2): The Machiavellianism personality affects the professional judgment.

Table7. Results of Testing Hypothesis (2)

t-test	Table value	result	Path coefficient
3.68	96.1	significant	0.246

Since the t-score absolute value equals to 3.68 which is greater than the value of 1.96, then the null hypothesis is rejected; it means that, on the confidence level of 95% Machiavellianism personality affects significantly the professional judgment, and the impact value equals to 0.246, and is positive (direct). So, it can be concluded that the more the Machiavellianism personality, the more professional judgment occurs.

Hypothesis (3): The professional judgment affects the conflict between the auditor and management.

Table8. Results of Testing Hypothesis (3)

t-test	Table value	result	Path coefficient
2.33	96.1	significant	0.19

Since the t-score absolute value equals to 2.33 which is greater than the value of 1.96, then the null hypothesis is rejected; it means that, on the confidence level of 95% the professional judgment affects significantly the conflict between the auditor and the management, and the impact value equals to 0.19, and is positive (direct). So, it can be concluded that the more the professional judgment, the more conflict between the auditor and the management occurs.

Hypothesis (4): The over-confidence affects the conflict between the auditor and the management.

Table9. Results of Testing Hypothesis (4)

t-test	Table value	result	Path coefficient
0.747	96.1	insignificant	-0.074

Since the t-score absolute value equals to 0.747 which is smaller than the value of 1.96, then the null hypothesis is not rejected; it means that, on the confidence level of 95% the over-confidence has no influence on the conflict between the auditor and the management. Still, the indirect effect of over-confidence on the conflict between the auditor and the management has become significant which indirect impact value equals to 0.068.

Hypothesis (5): The over-confidence affects the conflict between the auditor and the management through the professional judgment.

Table10. Results of Testing Hypothesis (5)

	Path	Coefficient estimated	t-score	S.E.
1	Over-confidence → professional judgment	0.36	5.47	0.065
2	Professional judgment → conflict between the auditor and the management	0.19	2.33	0.082

As it can be seen from the table above, on the path1, the t-score absolute value equal to 5.47 which is greater than the value of 1.96; then, the over-confidence affects significantly the professional judgment; Also, for path 2 the t-score absolute value equals to 2.33, and it is greater than the value of 1.96, then the professional judgment affects significantly the conflict between the auditor and the management,

Table 11. Results of Sobel’s Test

Z-score	S.E.	P (level of significance)	Indirect influence
2.138	0.032	0.033	0.068

Also, by considering Sobel’s Test ($Z=2.138$) the level of significance ($P=0.033$) is smaller than 0.05; then, the null hypothesis is rejected. Therefore, due to that the direct relationship between the over-confidence and the conflict between the auditor and the management is not significant; the variable of professional judgment perfectly plays an intermediary role which indirect impact equals to 0.068. Then, on the confidence level of 95% the over-confidence affects the conflict between the auditor and the management through the professional judgment.

Hypothesis (6): The Machiavellianism personality affects the conflict between the auditor and management through the professional judgment.

Table12. Results of Testing Hypothesis (6)

	Path	Coefficient estimated	t-score	S.E.
1	Machiavellianism personality → professional judgment	0.25	3.68	0.067
2	Professional judgment → conflict between the auditor and the management	0.19	2.33	0.082

As it can be seen from the table above, on path1 the t-score absolute value equals to 3.68; which, it is greater than the value of 1.96; then, the Machiavellianism personality significantly affects the professional judgment. Also, on path2, the t-score absolute value equals to 2.33; which, it is greater than the value of 1.96; then, the professional judgment significantly affects the conflict between the auditor and the management.

Table13. Results of Sobel’s Test

Z-score	S.E.	P (level of significance)	Indirect influence
1.998	0.024	0.049	0.048

Also, by considering Sobel’s Test ($Z= 1.968$) its related level of significance ($P= 0.049$) is smaller than 0.05; then, the null hypothesis is rejected. Therefore, due to that the direct relationship between the Machiavellianism personality and the conflict between the auditor and the management is not significant; the variable of the professional judgment perfectly plays an intermediary role which indirect impact equals to 0.048. Then, on the confidence level of 95%, the Machiavellianism personality affects the conflict between the auditor and the management through the professional judgment.

DISCUSSION AND RESULTS

On examining the first hypothesis, the effect of over-confidence on the professional judgment of the auditors was studied. The results were indicative of a significant relationship between the over-confidence and their professional judgments in such a way that the more the over-confidence, the more the auditor’s professional judgment. The direct bilateral effect of these two variables may be attributed to the occurrence of the over-confidence as a result of the increased experience and skillfulness by the auditors during their professional activity. The results of this study compromise to the previous results by Biyas and et al (2005), and Glassrow Weber (2007). The results of examining the second hypothesis that studied the effect of Machiavellianism personality on the auditors’ professional judgments indicated that the Machiavellianism personality directly and positively influenced

the auditors' professional judgments in such a way that the more the Machiavellianism personality, the more professional judgment by the auditors. This result may seem illogical since the Machiavellianism personality is regarded as a personality disorder which afflicts the individuals with deep suspicion, mania, anti-socialism, control concentration, and depression. The cause of the effect may be related to the deep suspicion and professional uncertainty by these individuals that lead to more precision in their professional judgments. The results from this study are in accordance with the results by Kowral and Kalout (2000), McKolegan et al (1983), and Bloor (2015). With respect to the third hypothesis that studied the effect of professional judgment on the conflict between the auditor and the management, it can be said that the more the professional judgment, the more the conflict between the auditor and the management, which still becomes worse. There are several reasons for this effect such as experience, ethical values of the profession, the expertise of the auditor, the extent of independency, individualism against collectivism, fame, family, and religion of the auditors; these are factors that affect the auditors' judgments, and finally make the occurrence of conflict by receiving inappropriate reports from the customers, or make some distresses by colleagues. The results of this study are in accordance with the results of the studies by Spinoza Peak, and Barany Koa (2015). The results from the examining of the fourth hypothesis indicated no significant effect of over-confidence on the conflict between the auditor and the management. Perhaps, it can be claimed that the auditor's individual characteristics are not influential on the occurrence of conflict, and if there is any influence, it rises from activities such as investigation, commenting, and passing judgment which the auditor does for the benefit of the management, or other users; and, through this activities he influences the occurrence of the conflict. On searching related articles, no similar work was discovered. The fifth hypothesis of the study examined the effect of over-confidence on the resolution of the conflict between the management and the auditor through the professional judgment. It indicated that the over-confidence significantly influenced the professional judgment, and the professional judgments significantly influenced the conflict between the auditor and the management. By using Sobel's test, it can be said that although there is no significant and direct relationship between the over-confidence and the conflict between the auditor and the management, but the variable of professional judgment, as an intermediary, perfectly plays a role, causing an indirect effect of over-confidence on the conflict between the auditor and the management through professional judgment. Then, by inference it can be said that the professional judgment, being a part of the behavioral, practical, and applied processes of social characteristics (over-confidence) by the auditors, in this way becomes influential on the occurrence of conflict between the auditor and the management, and on the resolution of the created conflict. Since, this study is pioneer in establishing a relationship between the over-confidence, as a social characteristic of the auditors, and the intermediary role of professional judgment in the resolution of the conflict between the auditor and the management; so, there was found no other work to make any comparative studies.

Whit respect to sixth hypothesis that examines the effect of Machiavellianism personality on the resolution of the conflict between the auditor and the management through the professional judgments, it can be concluded that the Machiavellianism personality significantly influences the judgment, and the professional judgment, also, significantly influences the resolution of the conflict between the auditor and management; So, due to that the Machiavellianism personality does not directly influence the conflict between the auditor and the management, by using Sobel's Test the variable of professional judgment, as the intermediary, perfectly plays a role in such a way that the Machiavellianism personality indirectly influences the resolution of the conflict between the auditor and the management through the professional judgment. The cause of this relationship may be attributed to the perfect reflection of the Machiavellianism personality during the professional judgments by the auditors; which, it can be the cause of the occurrence of the conflict between the auditors and the management. The Machiavellianism personality is of the interpersonal social characteristics which can cause a specific effect on the occurrence of behavior by humans. Since, this study is pioneer in establishing a relationship between the over-confidence, as a social characteristic of the auditors, and the intermediary role of the professional judgment in the resolution of the conflict between the auditor and the management, so no comparative study could be done due to the lack of any prior works.

Suggestion Based on the Study Results

With respect to the result of the first hypothesis, it is advised that the custodian of the employment and selection of individuals in the profession of independent audit give personality tests prior to holding specialized tests of checking their professional abilities in order to check their over-confidence; in this way, only those individuals can enter into the firm who have directed the character of over-confidence if they have it; and, the positive aspects of over-confidence are made use of, because the over-confidence has both negative and positive aspects. Also, it is advised that those who are working in the firm take personality test on every gradation step so that along with their expertise fitness their personality gradation can be checked and identified, too.

With respect to the result of the second hypothesis, it is advised that the organization or institute responsible for the selection, assessment, and quality control of the independent auditors' activities to hold training workshops for the professional individuals to remind them of the destructive effects of the Machiavellianism personality on the professional tasks, and to be aware of its side-effects on their performance. Also, it is advised that the responsible organizations and the Judgment reinforce the law court for the profession in their organizational structure to create a prevention for the occurrence of the behaviors from the Machiavellianism personality, and to clarify and clear cut its negative consequences for the professionals to pass professional judgments firmly ethical, and precise in such a way to be effective on the reduction of the conflicts between auditor and management. With respect to the result of the third hypothesis, that is indicative of the direct and positive effect of professional judgment on the conflict between the auditor and the management, it is advised that the small audit institutes be combined to establish bigger institutes; and, by using the more experienced individuals in the training of the less experienced individuals and by using the institutes of high fame make the smaller institutes with less fame to extoll, and to make advancement in their audit quality. It is also advised that the Regulation of professional Behavior be made more operational in the audit institutes, and some principles be codified and operational to check it by the institution of determining the auditors' operation quality. Also, it is advised that in the selection of the professional individuals their religion and family be considered.

With respect to the results of the fourth, fifth, and sixth hypotheses that are indicate of the ineffectiveness of the over-confidence on the conflict between the auditor and the management, it is suggested that because the over-confidence indirectly influences the conflict between auditor and management through the intermediary professional judgment, the organization of Audit, and the Ministry of Economy and Finance, Organization of stock Exchange, Financial and Credit Institution, and the banks invite the audit institution, and only make use of the results obtained from the audit operations by the auditors to make decisions. As a sum, it is suggested that to lessen or resolve the conflict between the auditor and the management, which are from the different pressures by time, budget, customer, colleagues,..., the auditors' personality characteristics be considered closely prior to their entry into the profession to directly and indirectly prevent their personality and social characteristics from being effective on their professional judgments. Although due to different obstacles there is no absolute solution for the conflict between the auditor and the management, but it must be attempted to lessen this conflict to the minimum level.

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