

# **Influential Article Review - Using Parsons' Social Action Theory in Evaluating Auditing, Marketing and Corporate Governance Perceptions**

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*This paper examines governance. We present insights from a highly influential paper. Here are the highlights from this paper: Auditing develops within a social context. On the basis of Parsons' social action theory, we examine whether auditors' attitude toward marketing activities influences the time balance between auditing and marketing activities and attitude toward the importance of corporate governance mechanisms. We use survey responses from 257 auditors in Iran. We conducted our analysis by applying a binary Probit regression and for additional analysis, we utilize neural networks. Attitude toward marketing has a positive significant relationship with balance time between auditing and marketing activities. And the attitude of auditors toward marketing has a positive significant relationship with attitude toward corporate governance. Also, the results showed a significant difference between industry expert auditors' attitude and other auditors toward marketing activities. Finally the results of this paper generally suggest that if artificial neural networks are employed in the prediction process, more reliable results will be achieved. The paper provides important insights into emerging issues and developments in auditing and marketing that have clear relevance to auditing research and practice. Drawing on our analytical framework, we provide directions for further opportunities for research of social theories and auditing. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.*

*Keywords: Attitude, Auditing, Corporate Governance Mechanism, Marketing, Parsons' Social Action Theory*

## **SUMMARY**

- As shown in Table 6, Panel A, attitude toward marketing had a positive significant relationship with balance time between auditing and marketing activities at 90 % level. Therefore, this hypothesis is confirmed. However, the attitude toward marketing by auditors without specialized training in the field of marketing can be effective in establishing a balance between auditing and marketing activities. Surveys have shown that auditing firms, as service firms, have characteristics of a commercial service firm in several aspects, and auditors can use commercial development tools such as advertising and marketing activities as long as commercial activities and activities leading to business developments do not conflict with their main objective, which is fairly based on financial statements. This justifies and explains the significant relationship of attitude toward marketing

activities by certified public accountants. This result is consistent with that of Broberg et al. , but inconsistent with that of Griffin and Lont Inactive members of IACPA

- As shown in Table 7, the model was significant at 95 % level. The independent variables predicted 15.3 % of the variations of the BT variable. There was a significant positive relationship between attitude toward marketing by Inactive members of IACPA and balance time between auditing and marketing activities . There was also a significant negative relationship between the entrepreneurship variable and balance time between auditing and marketing activities . Therefore, the hypothesis is confirmed. The model testing results are consistent with those of Broberg et al. , and Antoncic and Hisrich but inconsistent with those of Popescu et al. Auditors working at Iran audit organization
- Nonparametric tests results. From the results shown in Table 6, Panel B, it is obvious that the attitude of auditors toward marketing had a positive significant relationship with attitude toward corporate governance at 99 % level. Moreover, the attitude of auditors toward auditing activities had a significant negative relationship with attitude toward corporate governance at 95 % level. To elaborate this, we re-examined the concept of corporate governance collection. Corporate governance had nothing to do with the company's operations management but to the firm leadership, monitoring and controlling the actions of the executives and their accountability to all stakeholders.
- Additional analyses. Neural networks are advanced modeling techniques, which are capable of modeling complex functions. Neural networks are nonlinear. The use of neural networks for regression analysis problems showed several appealing advantages as compared with traditional statistical methods, such as linear regression. DeTienne et al. discussed the main features of neural networks when compared with linear regression.
- Neural networks are models of biological neural structures. This neuron consists of multiple inputs and a single output. Each input is modified by a weight, which multiplies with the input value. The neuron will combine these weighted inputs and, with reference to a threshold value and activation function, use these to determine its output.
- The ROC curve presented a visual display of the sensitivity and specificity for all possible cut-offs, in one plot, and gave clear and powerful results as compared with other Tables used for analysis.
- ROC curve. The graph of the classification box showed the predicted pseudo-probability of the correctly classified cases of categories: «zero» and «one».
- Neural networks model results and MSE first and third hypothesis. Table 9 shows the results of the analyses as regard the figures and MSE value for the first and third hypotheses. For the first hypothesis, an investigation of the aforesaid Table showed that the prediction power of Probit regression and MLP is respectively 0.52 and 0.85.

## HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Mahdavi, G., & Daryaei, A. A. (2016). Attitude toward auditing, marketing and corporate governance (An examination based in Parsons' social action theory). *International Journal of Corporate Social Responsibility*, 1(1), 1–16.

This is the link to the publisher's website:

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## INTRODUCTION

The basic objective of business is to develop, produce and supply goods and services to customers (Ishak et al. 2013; Miglani et al. 2015). Thus, the relationship between business and society is one of the most significant current discussions in economics and sociology. Previous studies on the balance between the interests of all stakeholders have shown that a lack of clear conceptual framework has been one of the

main problems regarding the attitude and consequently the behavior of auditors (Broberg et al. 2013). However, in other areas of the social sciences, such as sociology, several researchers have attempted to provide a conceptual framework for relationships between parties. One of these people was Parsons. According to Parsons, social action is the subject of study of all humanity sciences, and in his view, the concept of system is very important for scientific knowledge, and considers the systematic analysis capability for human action (Roche 1998).

Durkheim (1933), as someone, in whose work, one can find intellectual roots of functionalism, believes that through a process, density is put aside more mechanically and is replaced organically (naturally) by an organized community. Organic social organization is a more specialized society in which people pursue various occupations. However, people develop separate identities and the point of view of some about the world is a bit different from others. In this type of community, individuals' performance and groups, which are rooted in the specialized nature of jobs and in their nature change. This specialization is also applicable in the field of auditing.

With regards to change in the nature of accounting and auditing in accordance with what Fogarty has discussed based on Parsons' social action theory, the structure and function of auditing in the legal field must be revised. Changes in the nature of a profession need to be considered due to the contacts it has with other social structures in the issue of legislation and judgments. This is because actors of each function are intimately linked. This issue led to the fact that in 1997, the US Supreme Court in Arizona State approved a law, according to which professional organizations could no longer prohibit their members from carrying out their propaganda. At present, advertising and marketing are being considered as factors that can provide the required structures and functions for the interaction between auditor and client.

Marketing plays an important role in the closeness of consumer needs and characteristics of the product or services provided by the seller and issues such as advertising and pricing are entwined with it. These two factors, that is, the seller and the buyer in the economic structure, with a function such as marketing, are related to each other. The basic question is whether there is a relationship between the auditor and the client based on marketing process, or the parties are damaged due to disruption in some inherent properties of the auditor such as independence. According to Parsons's theory of social action, the auditors shall be able to create a balance between their needs and others. In the meantime, the role of personality traits of auditors or even their gender can affect their performance (Alavi Tabari et al. 2012; Tremblay and Malsch 2016).

A group of sociologists, such as Parsons, believed that the division of gender roles is natural, or considered a specific function for it, like the school of structural functionalism. Parsons has been a staunch supporter of the division of gender roles and believes that a nuclear family can only achieve its maximum functions when there are differences in instrumental roles (including manhood states) and expressive roles (womanhood states). Parsons separates family roles based on gender and believes that the acquisition of skills and expertise in the field of family roles must be according to the natural and potential talents of members that are inevitably different, and its difference is driven by the specific physical and mental structures of both sexes (Roche 1998). Respectively in the first order, the family, societies in general and in particular the economic society, are affected by attitudes of women. Because of substantial differences with men, women may have different attitudes and behaviors in the same situation as compared with men. Auditing as the economic performance of a part of the community is no exception to this general rule. Therefore, the question regarding the gender of respondents, in order to assess their attitudes in this study was also based on these concepts.

What happens when the company loses its entire property? Who do shareholders believe to be in charge of such an incident? What is the role of auditors in preventing the occurrence of such events? Most stakeholders of a company are yet to determine answers to these aforementioned questions. Based on the writings of Parsons, there is only one convincing answer and that is the formulation of an improper structure and consequently, a poor performance. In response to the poor performance and structure and in order to strengthen the relationship between the company and other stakeholders, corporate governance has received a lot of attention in recent years (Black et al. 2006; Cornett et al. 2008; Mahdavi and Daryaei 2015). A positive attitude toward corporate governance facilitates the relationship between the stakeholders of the company and thus proper function. However, research on attitudes toward corporate governance, social

responsibility and the audit market could help explain the unknown dimensions of the problem. According to Parsons's social action theory, the determination of the optimal relationship between auditor and client is crucial. This is done through the investigation of the attitude of auditors toward professional activities. The main objective of this study was to test the Parsons's social action theory about Iranian auditors. To achieve this, based on the earlier research, three components of attitudes, entrepreneurship and corporate governance were applied.

In the following section we provide a background and develop hypotheses. In subsequent sections we describe our research design, empirical analyses and results, additional analyses, and finally discuss those results.

## **CONCLUSION**

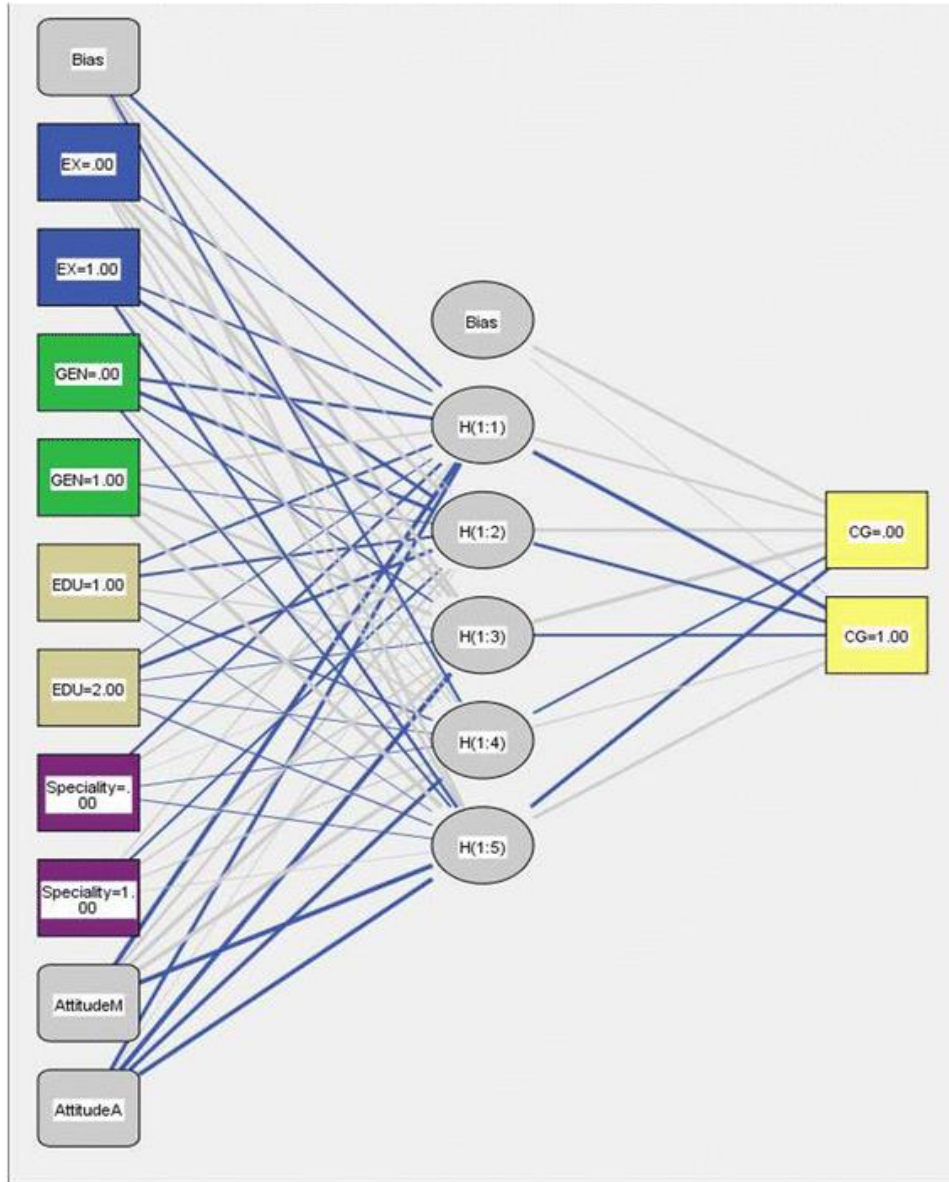
Auditors must confront these questions in running their businesses, just as individuals must in leading their everyday lives. Corporate social responsibility and appropriate interaction with stakeholders in short, is not an empty box. But what exactly is in the box? This is the most important question of our study. From a social science perspective, to this question one answer is possible. Thus, we employed Parsons' social action theory answer to the vital question. We conducted our analysis by applying a binary Probit regression. Then we utilize neural networks for additional analysis. The results of this section generally suggest that if artificial neural networks are employed in the prediction process, more reliable results will be achieved.

Attitude toward marketing had a positive significant relationship with balance time between auditing and marketing activities personality traits of auditors, regardless of gender, profession, education, etc. Also, there is a significant difference between industry expert auditors' attitude and other auditors toward marketing activities. Finally, the attitude of auditors toward marketing had a positive significant relationship with attitude toward corporate governance. This shows that auditors with a positive attitude toward marketing maintain the interests of managers by performing marketing activities, and also find the desired client and make better judgments based on their expertise and agreement on the fees. Generally, our findings indicate that the influence of personality traits of auditors on their attitudes depends on attitudes toward the corporate governance mechanism and business environment. And results have verified concepts related to Parsons' theory of social action.

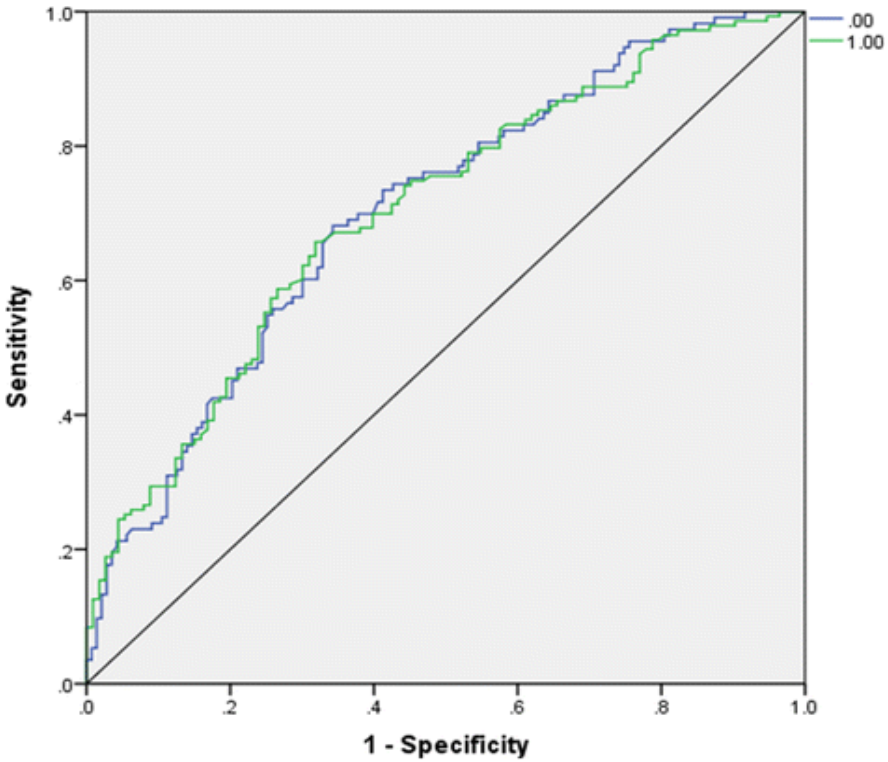
Previous studies on balancing all stakeholders' interests have shown that lack of conceptual framework has been one of the main problems in terms of auditors' attitude and consequently their behavior (Arel 2012; Broberg et al. 2013; Clow et al. 2009). This study has several theoretical and practical implications. First, it may be used by auditors and standard-setters as an assurance that not only are they involved in something that are named marketing or advertising, and even pricing, since the majority of their co-workers are doing marketing, but also they are actually finding it to be of importance, and are positively disposed toward it. Second, this study may be seen by marketing professionals as a signal that the doors of once closed professions are opening up for them, and that there might be an opportunity for mutually beneficial collaboration. Third, the paper provides important insights into emerging issues and developments in auditing and marketing that have clear relevance to auditing research and practice. Drawing on our analytical framework, we provide directions for further opportunities for research of social theories and auditing.

APPENDIX

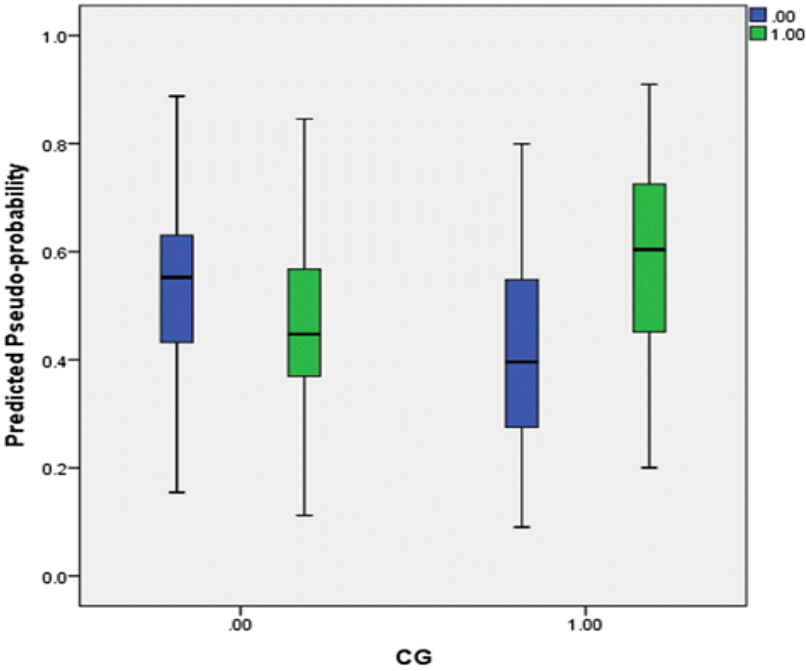
FIGURE 1  
SCHEMATIC VIEW OF THE NEURAL NETWORKS IN NON-LINEAR FUNCTION  
AUDITOR'S ATTITUDE TOWARD CORPORATE GOVERNANCE



**FIGURE 2  
ROC CURVE**



**FIGURE 3  
PREDICTED PSEUDO-PROBABILITY**



**TABLE 1**  
**INFORMATION ON THE BACKGROUND OF RESPONDENTS**

Description		No.	Percentage
Gender	Male	222	88.39 %
	Female	35	13.61 %
	Total	257	100 %
Education	BS	169	65.75 %
	Graduate	88	34.25 %
	Total	257	100 %
Field	Accounting	149	57.97
	Management	64	24.90
	Economics	33	12.85
	Other	11	04.28
	Total	257	100 %
Age	25–35	35	13.63 %
	35–45	104	40.46 %
	45–55	81	31.52 %
	>55	37	14.39 %
	Total	257	100 %
Experience	1–5	22	08.56 %
	5–10	39	15.17 %
	10–15	83	32.29 %
	>15	113	43.98 %
	Total	257	100 %
Expertise	industry-specialist auditors	165	64.20 %
	Other	92	35.80 %
	Total	257	100 %

**TABLE 2**  
**EXPLANATION AND MEASUREMENT OF VARIABLES**

Variables	Measurement
BT (balance time)	The auditor must carefully balance time spent on the imposed marketing activities and the inherent tasks of the auditing profession to make sure that trust and confidence in the profession are not damaged. BT was created by subtracting the average scores for all auditing activities from the average scores for all marketing activities. We use a dummy variable coded one if the balance time was upper then average scores and zero otherwise.
CG	In the context of corporate governance, marketing is supportive of a stakeholder approach to clients but may be less supportive of other stakeholders. Nonetheless, in this study, CG was created by questionnaire. We use a dummy variable coded one if the CG was upper then average scores and zero otherwise.
ATTITUDEM	Auditor's attitude toward marketing, used as an independent variable, was operationalized as an index of the average scores for all the marketing activities in the attitude section of the questionnaire. The scores were added for each of the respondents, and the sum was divided by the total number of activities. The variable was labeled "ATTITUDEM".
ATTITUDEA	Auditor's attitude toward auditing, used as an independent variable, was operationalized as an index of the average scores for all the auditing activities in the attitude section of the questionnaire. The scores were added for each of the respondents, and the sum was divided by the total number of activities. The variable was labeled "ATTITUDEA".
SPECIALITY	Expert auditors can contribute significantly to reduce costs and develop audit market. Specialty was measured as a dummy variable was coded 1 if auditors were specialist and 0 otherwise. The variable was labeled "SPECIALITY".
ENTREPRENEURSHIP	An entrepreneur, who is a person with a capitalism spirit, is able to provide the necessary resources to perform various acts. The entrepreneurship was constructed based on 22 questions pertaining to different entrepreneurship practices.
EX	EX was created by questionnaire. We use a dummy variable coded one if the balance time was upper then average scores and zero otherwise.
GEN	We classified respondents into male or female and we coded female as 0 and male as 1.
EDU	We classified respondents into BA or upper and we coded BA as 0 and upper as 1.

**TABLE 3**  
**DESCRIPTIVE STATISTICS**

	N	Range	Minimum	Maximum	Mean	Std. Deviation
CG	257	7.00	.00	7.00	6.0984	.91809
Business	257	4.63	3.00	7.63	5.8756	.70818
BT	257	1.00	.00	1.00	.4981	.50097
Speciality	257	1.00	.00	1.00	.5992	.49101
EX	257	1.00	.00	1.00	.5642	.49683
GENDER	257	1.00	.00	1.00	.1323	.33947
ENTREPRENURSHIP	257	14	8	22	15	.89855
EDU	257	1.00	.00	1.00	1.5097	.50862
Valid N (listwise)	257					



**TABLE 4**  
**TEST-RETEST RELIABILITY COEFFICIENT AND CRONBACH'S ALPHA AND SPLIT**  
**HALF RELIABILITY**

Questions	Component	Correlation Coefficient	Questions	Component	Correlation Coefficient
Q1	Corporate Governance	.877	Q3	Auditing	.826
Q2	Corporate Governance	.735	Q4	Auditing	.927
Q3	Corporate Governance	.855	Q5	Auditing	.983
Q4	Corporate Governance	.899	Q6	Auditing	.971
Q5	Corporate Governance	.935	Q1	Marketing	.867
Q6	Corporate Governance	.947	Q2	Marketing	.910
Q7	Corporate Governance	.904	Q3	Marketing	.975
Q8	Corporate Governance	.837	Q4	Marketing	.791
Q9	Corporate Governance	.920	Q5	Marketing	.699
Q1	Auditing	.977	Q6	Marketing	.944
Q2	Auditing	.915			
Component		Cronbach's Alpha		Split Half Reliability	
Corporate Governance		.732		.798	
Auditing		.811		.718	
Marketing		.698		.729	

**TABLE 5**

## CORRELATIONS

Variables	Attitudem	AttitudeA	BT	ImportantM	ImportantA	CG	EX	Gender	EDU	Speciality
AttitudeM	1	.055	-.037	.514 <sup>b</sup>	.074	.146 <sup>a</sup>	-.031	.005	-.144 <sup>a</sup>	-.061
AttitudeA		1	-.078	-.004	.164 <sup>c</sup>	.022	-.064	-.030	.019	.107
BT			1	-.039	-.133 <sup>a</sup>	.073	.154 <sup>a</sup>	-.057	-.010	.003
ImportantM				1	.285 <sup>c</sup>	.245 <sup>b</sup>	.094	.026	-.137 <sup>a</sup>	-.113
ImportantA					1	.172 <sup>c</sup>	.049	-.025	.029	-.029
CG						1	.013	.112	-.040	.058
EX							1	.074	0.79	.040
GENDER								1	.098	-.011
EDU									1	.015
Speciality										1

<sup>a</sup>Correlation is significant at the 0.10 level (two-tailed), <sup>b</sup> Correlation is significant at the 0.05 level (two-tailed) and <sup>c</sup>Correlation is significant at the 0.01 level (two-tailed)

**TABLE 6**  
**BINARY PROBIT REGRESSION RESULTS**

Panel A: $BT_i = \alpha_i + \beta_1 ATTITUDEM_i + \beta_2 ATTITUDEA_i + \beta_3 SPECIALITY_i + \beta_4 ENTERPRENEURSHIP_i + \beta_5 EX_i + \beta_6 GEN_i + \beta_7 EDU_i + \mu_i$				
Variables	Coefficients	Standard error	Z-statistics	Prob
ATTITUDEM	.1142	.0653	1.7478	.0805
ATTITUDEA	-.0807	.1115	-.7243	.4688
SPECIALITY	-.0708	.1621	-4.371	.6620
ENTERPRENEURSHIP	-.1750	.1324	-1.3215	.1863
EX	.1650	.1614	1.0223	.3066
GEN	.2855	.2355	1.2125	.2253
EDU	.01294	.1626	.7954	.4264
Panel B: $CG_i = \alpha_i + \beta_1 ATTITUDEM_i + \beta_2 ATTITUDEA_i + \beta_3 SPECIALITY_i + \beta_4 EX_i + \beta_5 GEN_i + \beta_6 EDU_i + \mu_i$				
Variables	Coefficients	Standard error	Z-statistics	Prob
ATTITUDEM	.2109	.8175	2.5804	.0099
ATTITUDEA	-.1631	.0738	-2.2078	.0273
SPECIALITY	.2224	.1610	1.3813	.01672
EX	-.0073	.1607	-.0454	.9638
GEN	-.0752	.2353	-.3197	.7491
EDU	Deleted	Deleted	Deleted	Deleted

**TABLE 7**

**BINARY PROBIT REGRESSION**

**RESULTS:  $BT_i = \alpha_i + \beta_1 ATTITUDEM_i + \beta_2 ATTITUDEA_i + \beta_3 SPECIALITY_i + \beta_4 ENTERPRENEURSHIP_i + \beta_5 EX_i + \beta_6 GEN_i + \mu_i$**

Panel A: Inactive members sample							
	AttitudeM	AttitudeA	Speciality	Enterpreneurship	EX	GENDER	
B	39.678	.189	.160	-1.121	-.136	1.017	Nagelkerke R Square
S.E.	15.279	.510	.448	.440	.448	.651	.163
Wald	6.744	.137	.127	6.503	.092	2.436	Cox & Snell R Square
Sig.	.010	.711	.721	.011	.762	.119	.122
Panel B: Auditors working at Iran audit organization sample							
	AttitudeM	AttitudeA	Speciality	Enterpreneurship	EX	GENDER	
B	29.00	.359	-.274	-.376	-1.236	-10.33	Nagelkerke R Square
S.E.	8.03	.845	.745	1.959	.925	4.254	.170
Wald	.031	.181	.135	.037	1.785	5.89	Cox & Snell R Square
Sig.	.002	.671	.713	.848	.181	.003	.127
Panel C: Auditors working at audit firms sample							
	AttitudeM	AttitudeA	Speciality	Enterpreneurship	EX	GENDER	
B	13.45	12.25	-.399	-1.332	-15.100	-.370	Nagelkerke R Square
S.E.	4.49	8.123	.732	.955	7.001	.705	.163
Wald	8.973	2.274	.297	1.945	4.651	.276	Cox & Snell R Square
Sig.	.001	.220	.586	.163	.023	.600	.114
Panel D: Individual independent auditors sample							
	AttitudeM	AttitudeA	Speciality	Enterpreneurship	EX	GENDER	
B	.281	2.099	-1.383	3.423	-2.313	Deleted	Nagelkerke R Square
S.E.	.813	3.846	1.456	4.211	1.787	Deleted	.395
Wald	.120	.298	.901	.661	1.676	Deleted	Cox & Snell R Square
Sig.	.729	.585	.342	.416	.196	Deleted	.291
Panel E: Auditors partner of audit firms sample							
	AttitudeM	AttitudeA	Speciality	Enterpreneurship	EX	GENDER	
B	.166	3.475	.334	-.742	-.031	1.097	Nagelkerke R Square
S.E.	.181	1.25	.380	.338	.365	.611	.129
Wald	.835	7.728	.771	4.825	.007	3.221	Cox & Snell R Square
Sig.	.361	.002	.380	.028	.932	.073	.101

**TABLE 8  
NONPARAMETRIC TESTS RESULTS**

SPECIALITY			N	Mean Rank	Sum of Ranks
AttitudeM	BA		127	142.26	18066.50
	UPBA		129	114.96	14829.50
Total			256		Asymp. Sig. (2-tailed)
Test Statistics	Mann-Whitney U	6444.50	Wilcoxon W	14829.5	.003

**TABLE 9**  
**NEURAL NETWORKS MODEL RESULTS AND MSE FIRST AND THIRD HYPOTHESIS**

Sample	N	Percent	Percent Correct	Sensitivity	MSE in Probit Regression Results
Training	178	69.5	67	-	-
Testing	78	30.5	65	-	-
Overall	256	100	-	.703	.48
Sample	N	Percent	Percent Correct	Sensitivity	MSE in Probit Regression Results
Training	190	74.0	85	-	-
Testing	66	26.0	83	-	-
Overall	256	100	-	.741	.52

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## **TRANSLATED VERSION: SPANISH**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSION TRADUCIDA: ESPAÑOL**

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

## **INTRODUCCIÓN**

El objetivo básico de las empresas es desarrollar, producir y suministrar bienes y servicios a los clientes (Ishak et al. 2013; 2015). Así, la relación entre los negocios y la sociedad es uno de los debates actuales más significativos en economía y sociología. Estudios previos sobre el equilibrio entre los intereses de todas las partes interesadas han demostrado que la falta de un marco conceptual claro ha sido uno de los principales problemas con respecto a la actitud y, en consecuencia, el comportamiento de los auditores (Broberg et al. 2013). Sin embargo, en otras áreas de las ciencias sociales, como la sociología, varios investigadores han intentado proporcionar un marco conceptual para las relaciones entre las partes. Una de estas personas era Parsons. Según Parsons, la acción social es objeto de estudio de todas las ciencias de la humanidad, y en su opinión, el concepto de sistema es muy importante para el conocimiento científico, y considera la capacidad de análisis sistemático para la acción humana (Roche 1998).

Durkheim (1933), como alguien, en cuyo trabajo, se pueden encontrar raíces intelectuales del funcionalismo, cree que a través de un proceso, la densidad se deja de lado más mecánicamente y es reemplazada orgánicamente (naturalmente) por una comunidad organizada. La organización social orgánica es una sociedad más especializada en la que las personas persiguen diversas ocupaciones. Sin embargo, las personas desarrollan identidades separadas y el punto de vista de algunos sobre el mundo es un poco diferente de otros. En este tipo de comunidad, el desempeño de los individuos y los grupos, que se basan en la naturaleza especializada de los trabajos y en su cambio de naturaleza. Esta especialización también es aplicable en el campo de la auditoría.

Con respecto al cambio en la naturaleza de la contabilidad y la auditoría de acuerdo con lo que Fogarty ha discutido sobre la base de la teoría de la acción social de Parsons, debe revisarse la estructura y la función de la auditoría en el ámbito jurídico. Los cambios en la naturaleza de una profesión deben ser considerados debido a los contactos que tiene con otras estructuras sociales en la cuestión de la legislación y las sentencias. Esto se debe a que los actores de cada función están íntimamente vinculados. Este problema llevó al hecho de que en 1997, la Corte Suprema de los Estados Unidos en el estado de Arizona aprobó una ley, según la cual las organizaciones profesionales ya no podían prohibir a sus miembros llevar a cabo su propaganda. En la actualidad, la publicidad y el marketing se están considerando como factores que pueden proporcionar las estructuras y funciones necesarias para la interacción entre el auditor y el cliente.

El marketing desempeña un papel importante en la cercanía de las necesidades del consumidor y las características del producto o servicios proporcionados por el vendedor y cuestiones como la publicidad y

los precios están entrelazadas con él. Estos dos factores, es decir, el vendedor y el comprador en la estructura económica, con una función como el marketing, están relacionados entre sí. La pregunta básica es si existe una relación entre el auditor y el cliente basada en el proceso de marketing, o si las partes se dañan debido a la interrupción en algunas propiedades inherentes del auditor, como la independencia. Según la teoría de la acción social de Parsons, los auditores podrán crear un equilibrio entre sus necesidades y otros. Mientras tanto, el papel de los rasgos de personalidad de los auditores o incluso su género puede afectar su desempeño (Alavi Tabari et al. 2012; Tremblay y Malsch 2016).

Un grupo de sociólogos, como Parsons, creía que la división de los roles de género es natural, o considerar una función específica para ello, como la escuela de funcionalismo estructural. Parsons ha sido un firme partidario de la división de roles de género y cree que una familia nuclear sólo puede alcanzar sus funciones máximas cuando hay diferencias en los roles instrumentales (incluidos los estados de la virilidad) y roles expresivos (estados de la mujer). Parsons separa los roles familiares basados en el género y cree que la adquisición de habilidades y experiencia en el campo de los roles familiares debe ser de acuerdo con los talentos naturales y potenciales de los miembros que son inevitablemente diferentes, y su diferencia es impulsada por las estructuras físicas y mentales específicas de ambos sexos (Roche 1998). Respetuosamente en primer orden, la familia, las sociedades en general y, en particular, la sociedad económica, se ven afectadas por las actitudes de las mujeres. Debido a diferencias sustanciales con los hombres, las mujeres pueden tener diferentes actitudes y comportamientos en la misma situación que con los hombres. La auditoría como el desempeño económico de una parte de la comunidad no es una excepción a esta regla general. Por lo tanto, la pregunta relativa al género de los encuestados, con el fin de evaluar sus actitudes en este estudio también se basó en estos conceptos.

¿Qué sucede cuando la empresa pierde toda su propiedad? ¿Quiénes creen que los accionistas están a cargo de tal incidente? ¿Cuál es el papel de los auditores en la prevención de la ocurrencia de tales eventos? La mayoría de las partes interesadas de una empresa aún no han determinado las respuestas a estas preguntas antes mencionadas. Sobre la base de los escritos de Parsons, sólo hay una respuesta convincente y esa es la formulación de una estructura inadecuada y, en consecuencia, un bajo rendimiento. En respuesta a los malos resultados y la estructura y con el fin de fortalecer la relación entre la empresa y otras partes interesadas, el gobierno corporativo ha recibido mucha atención en los últimos años (Black et al. 2006; 2008; Mahdavi y Daryaei 2015). Una actitud positiva hacia el gobierno corporativo facilita la relación entre las partes interesadas de la empresa y, por lo tanto, el correcto funcionamiento. Sin embargo, una investigación sobre las actitudes hacia el gobierno corporativo, la responsabilidad social y el mercado de auditoría podría ayudar a explicar las dimensiones desconocidas del problema. Según la teoría de la acción social de Parsons, la determinación de la relación óptima entre el auditor y el cliente es crucial. Esto se hace a través de la investigación de la actitud de los auditores hacia las actividades profesionales. El objetivo principal de este estudio fue poner a prueba la teoría de la acción social de los Parsons sobre los auditores iraníes. Para lograrlo, sobre la base de la investigación anterior, se aplicaron tres componentes de actitudes, emprendimiento y gobierno corporativo.

En la siguiente sección proporcionamos un fondo y desarrollamos hipótesis. En secciones posteriores describimos nuestro diseño de investigación, análisis y resultados empíricos, análisis adicionales y, finalmente, analizamos esos resultados.

## CONCLUSIÓN

Los auditores deben hacer frente a estas preguntas al dirigir sus negocios, del igual que las personas deben llevar su vida cotidiana. La responsabilidad social corporativa y la interacción adecuada con las partes interesadas en resumen, no es una caja vacía. Pero, ¿qué hay exactamente en la caja? Esta es la pregunta más importante de nuestro estudio. Desde la perspectiva de las ciencias sociales, a esta pregunta es posible una respuesta. Por lo tanto, empleamos la respuesta de la teoría de la acción social de Parsons a la pregunta vital. Realizamos nuestro análisis aplicando una regresión binaria de Probit. Luego utilizamos redes neuronales para análisis adicionales. Los resultados de esta sección generalmente sugieren que si las redes neuronales artificiales se emplean en el proceso de predicción, se lograrán resultados más confiables.

La actitud hacia el marketing tuvo una relación positiva y significativa con el tiempo de equilibrio entre las actividades de auditoría y marketing rasgos de personalidad de los auditores, independientemente de su género, profesión, educación, etc. Además, hay una diferencia significativa entre la actitud de los auditores expertos de la industria y otros auditores hacia las actividades de marketing. Finalmente, la actitud de los auditores hacia el marketing tuvo una relación positiva y significativa con la actitud hacia el gobierno corporativo. Esto demuestra que los auditores con una actitud positiva hacia el marketing mantienen los intereses de los gerentes mediante la realización de actividades de marketing, y también encuentran al cliente deseado y hacen mejores juicios basados en su experiencia y acuerdo sobre las tarifas. Generalmente, nuestros hallazgos indican que la influencia de los rasgos de personalidad de los auditores en sus actitudes depende de las actitudes hacia el mecanismo de gobierno corporativo y el entorno empresarial. Y los resultados han verificado conceptos relacionados con la teoría de la acción social de Parsons.

Estudios previos sobre el equilibrio de los intereses de todas las partes interesadas han demostrado que la falta de marco conceptual ha sido uno de los principales problemas en términos de actitud de los auditores y, en consecuencia, su comportamiento (Arel 2012; 2013; 2009). Este estudio tiene varias implicaciones teóricas y prácticas. En primer lugar, los auditores y los agentes de normalización pueden utilizar como garantía de que no sólo están involucrados en algo que se denomina marketing o publicidad, e incluso en los precios, ya que la mayoría de sus compañeros de trabajo están haciendo marketing, sino que también están encontrando que es de importancia, y están dispuestos positivamente hacia él. En segundo lugar, este estudio puede ser visto por los profesionales del marketing como una señal de que las puertas de las profesiones una vez cerradas se están abriendo para ellos, y que podría haber una oportunidad para la colaboración mutuamente beneficiosa. En tercer lugar, el documento proporciona información importante sobre las cuestiones emergentes y la evolución de la auditoría y el marketing que tienen una clara relevancia para la auditoría de la investigación y la práctica. Basándonos en nuestro marco analítico, proporcionamos orientaciones para nuevas oportunidades de investigación de teorías sociales y auditoría.

## **TRANSLATED VERSION: FRENCH**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSION TRADUITE: FRANÇAIS**

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## **INTRODUCTION**

L'objectif fondamental de l'entreprise est de développer, produire et fournir des biens et des services aux clients (Ishak et coll. 2013; Miglani et coll. 2015). Ainsi, la relation entre les affaires et la société est l'une des discussions actuelles les plus importantes en économie et en sociologie. Des études antérieures sur l'équilibre entre les intérêts de toutes les parties prenantes ont montré que l'absence d'un cadre conceptuel clair a été l'un des principaux problèmes concernant l'attitude et, par conséquent, le comportement des vérificateurs (Broberg et al., 2013). Toutefois, dans d'autres domaines des sciences sociales, comme la sociologie, plusieurs chercheurs ont tenté de fournir un cadre conceptuel pour les relations entre les parties. L'une de ces personnes était Parsons. Selon Parsons, l'action sociale fait l'objet d'études de toutes les sciences de l'humanité et, à son avis, le concept de système est très important pour les connaissances scientifiques et tient compte de la capacité d'analyse systématique de l'action humaine (Roche, 1998).



Durkheim (1933), comme quelqu'un, dans le travail de qui, on peut trouver des racines intellectuelles du fonctionnalisme, croit que par un processus, la densité est mise de côté plus mécaniquement et est remplacée organiquement (naturellement) par une communauté organisée. L'organisation sociale biologique est une société plus spécialisée dans laquelle les gens poursuivent diverses professions. Cependant, les gens développent des identités distinctes et le point de vue de certains sur le monde est un peu différent des autres. Dans ce type de communauté, le rendement et les groupes des individus, qui sont enracinés dans la nature spécialisée des emplois et dans leur nature changent. Cette spécialisation s'applique également dans le domaine de l'audit.

En ce qui concerne l'évolution de la nature de la comptabilité et de l'audit conformément à ce que Fogarty a discuté en se fondant sur la théorie de l'action sociale de Parsons, la structure et la fonction de l'audit dans le domaine juridique doivent être révisées. Les changements dans la nature d'une profession doivent être pris en considération en raison des contacts qu'elle a avec d'autres structures sociales dans la question de la législation et des jugements. C'est parce que les acteurs de chaque fonction sont intimement liés. Cette question a conduit au fait qu'en 1997, la Cour suprême des États-Unis dans l'État de l'Arizona a approuvé une loi, selon laquelle les organisations professionnelles ne pouvaient plus interdire à leurs membres de faire leur propagande. À l'heure actuelle, la publicité et le marketing sont considérés comme des facteurs qui peuvent fournir les structures et les fonctions requises pour l'interaction entre le vérificateur et le client.

Le marketing joue un rôle important dans la proximité des besoins et des caractéristiques des consommateurs du produit ou des services fournis par le vendeur et des questions telles que la publicité et les prix y sont liées. Ces deux facteurs, c'est-à-dire le vendeur et l'acheteur dans la structure économique, avec une fonction telle que le marketing, sont liés les uns aux autres. La question fondamentale est de savoir s'il existe une relation entre le vérificateur et le client en fonction du processus de commercialisation, ou si les parties sont endommagées en raison de perturbations dans certaines propriétés inhérentes du vérificateur, comme l'indépendance. Selon la théorie de l'action sociale de Parsons, les vérificateurs seront en mesure de créer un équilibre entre leurs besoins et les autres. Entre-temps, le rôle des traits de personnalité des auditeurs ou même de leur sexe peut affecter leur performance (Alavi Tabari et coll., 2012; Tremblay et Malsch 2016).

Un groupe de sociologues, tels que Parsons, croyait que la division des rôles de genre est naturelle, ou considèrent une fonction spécifique pour elle, comme l'école du fonctionnalisme structurel. Parsons a été un fervent partisan de la division des rôles de genre et croit qu'une famille nucléaire ne peut atteindre ses fonctions maximales que lorsqu'il existe des différences dans les rôles instrumentaux (y compris les États de la virilité) et les rôles expressifs (États de la féminité). Parsons sépare les rôles familiaux en fonction du sexe et croit que l'acquisition de compétences et d'expertise dans le domaine des rôles familiaux doit être fondée sur les talents naturels et potentiels des membres qui sont inévitablement différents, et sa différence est déterminée par les structures physiques et mentales spécifiques des deux sexes (Roche, 1998). Respectivement, dans le premier ordre, la famille, les sociétés en général et en particulier la société économique, sont touchées par les attitudes des femmes. En raison de différences substantielles avec les hommes, les femmes peuvent avoir des attitudes et des comportements différents dans la même situation que les hommes. La vérification en tant que rendement économique d'une partie de la collectivité ne fait pas exception à cette règle générale. Par conséquent, la question du sexe des répondants, afin d'évaluer leurs attitudes dans cette étude, était également fondée sur ces concepts.

Que se passe-t-il lorsque l'entreprise perd la totalité de sa propriété? Qui les actionnaires croient-ils être responsables d'un tel incident? Quel est le rôle des vérificateurs dans la prévention de la survenue de tels événements? La plupart des parties prenantes d'une entreprise n'ont pas encore déterminé les réponses à ces questions susmentionnées. Sur la base des écrits de Parsons, il n'y a qu'une seule réponse convaincante et c'est la formulation d'une structure incorrecte et, par conséquent, une mauvaise performance. En réponse à la piètre performance et à la structure et afin de renforcer les relations entre l'entreprise et les autres parties prenantes, la gouvernance d'entreprise a reçu beaucoup d'attention au cours des dernières années (Black et coll., 2006; Cornett et coll. 2008; Mahdavi et Daryaei 2015). Une attitude positive à l'égard de la gouvernance d'entreprise facilite la relation entre les parties prenantes de l'entreprise et donc la fonction

appropriée. Toutefois, une recherche sur les attitudes à l'égard de la gouvernance d'entreprise, de la responsabilité sociale et du marché de la vérification pourrait aider à expliquer les dimensions inconnues du problème. Selon la théorie de l'action sociale de Parsons, la détermination de la relation optimale entre l'auditeur et le client est cruciale. Cela se fait par l'enquête sur l'attitude des vérificateurs à l'égard des activités professionnelles. L'objectif principal de cette étude était de tester la théorie de l'action sociale des Parsons sur les auditeurs iraniens. Pour ce faire, sur la base des recherches antérieures, trois composantes des attitudes, l'esprit d'entreprise et la gouvernance d'entreprise ont été appliquées.

Dans la section suivante, nous fournissons un arrière-plan et développons des hypothèses. Dans les sections suivantes, nous décrivons notre conception de recherche, nos analyses et résultats empiriques, nos analyses supplémentaires et nous discutons enfin de ces résultats.

## **CONCLUSION**

Les vérificateurs doivent faire face à ces questions dans la gestion de leur entreprise, tout comme les individus doivent diriger leur vie quotidienne. La responsabilité sociale des entreprises et l'interaction appropriée avec les parties prenantes en bref, n'est pas une boîte vide. Mais qu'y a-t-il exactement dans la boîte ? C'est la question la plus importante de notre étude. Du point de vue des sciences sociales, à cette question, une réponse est possible. Ainsi, nous avons utilisé la réponse théorique d'action sociale de Parsons à la question vitale. Nous avons effectué notre analyse en appliquant une régression binaire Probit. Ensuite, nous utilisons des réseaux neuronaux pour une analyse supplémentaire. Les résultats de cette section suggèrent généralement que si des réseaux neuronaux artificiels sont utilisés dans le processus de prédiction, des résultats plus fiables seront obtenus.

L'attitude à l'égard du marketing avait une relation significative positive avec le temps d'équilibre entre la vérification et les activités de marketing traits de personnalité des vérificateurs, indépendamment du sexe, la profession, l'éducation, etc. De plus, il existe une différence importante entre l'attitude des vérificateurs experts de l'industrie et les autres vérificateurs à l'égard des activités de marketing. Enfin, l'attitude des vérificateurs à l'égard du marketing avait une relation positive et significative avec l'attitude à l'égard de la gouvernance d'entreprise. Cela montre que les vérificateurs ayant une attitude positive à l'égard du marketing maintiennent les intérêts des gestionnaires en effectuant des activités de marketing, et trouvent également le client désiré et font de meilleurs jugements en fonction de leur expertise et de leur entente sur les frais. En général, nos constatations indiquent que l'influence des traits de personnalité des vérificateurs sur leurs attitudes dépend des attitudes à l'égard du mécanisme de gouvernance d'entreprise et de l'environnement des affaires. Et les résultats ont vérifié les concepts liés à la théorie de l'action sociale de Parsons.

Des études antérieures sur l'équilibre entre les intérêts de toutes les parties prenantes ont montré que l'absence de cadre conceptuel a été l'un des principaux problèmes en termes d'attitude des auditeurs et, par conséquent, de comportement (Arel, 2012; Broberg et coll. 2013; Clow et coll. 2009). Cette étude a plusieurs implications théoriques et pratiques. Premièrement, il peut être utilisé par les vérificateurs et les normaliser comme une assurance que non seulement ils sont impliqués dans quelque chose qui s'appelle le marketing ou la publicité, et même la tarification, puisque la majorité de leurs collègues font du marketing, mais aussi qu'ils trouvent qu'il est important, et qu'ils sont disposés positivement à cet égard. Deuxièmement, cette étude peut être considérée par les professionnels du marketing comme un signal que les portes des professions autrefois fermées s'ouvrent pour eux, et qu'il pourrait y avoir une possibilité de collaboration mutuellement bénéfique. Troisièmement, le document fournit des renseignements importants sur les questions émergentes et les développements en matière de vérification et de marketing qui ont une pertinence claire pour la vérification de la recherche et de la pratique. En nous appuyant sur notre cadre analytique, nous fournissons des orientations pour d'autres possibilités de recherche sur les théories sociales et d'audit.

**TRANSLATED VERSION: GERMAN**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **ÜBERSETZTE VERSION: DEUTSCH**

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## **EINLEITUNG**

Das grundlegende Ziel der Wirtschaft ist die Entwicklung, Produktion und Lieferung von Waren und Dienstleistungen an Kunden (Ishak et al. 2013; Miglani et al. 2015). Somit ist das Verhältnis von Wirtschaft und Gesellschaft eine der bedeutendsten aktuellen Diskussionen in Wirtschaft und Soziologie. Frühere Studien über die Ausgewogenheit der Interessen aller Beteiligten haben gezeigt, dass das Fehlen eines klaren konzeptionellen Rahmens eines der Hauptprobleme in Bezug auf die Einstellung und damit das Verhalten von Wirtschaftsprüfern war (Broberg et al. 2013). In anderen Bereichen der Sozialwissenschaften, wie der Soziologie, haben jedoch mehrere Forscher versucht, einen konzeptionellen Rahmen für Beziehungen zwischen Parteien zu schaffen. Einer dieser Leute war Parsons. Laut Parsons ist soziales Handeln Gegenstand des Studiums aller Humanwissenschaften, und seiner Ansicht nach ist das Konzept des Systems für das wissenschaftliche Wissen sehr wichtig und berücksichtigt die systematische Analysefähigkeit für menschliches Handeln (Roche 1998).

Durkheim (1933), als jemand, in dessen Werk man intellektuelle Wurzeln des Funktionalismus finden kann, glaubt, dass durch einen Prozess die Dichte mechanisch beiseite geschoben wird und organisch (natürlich) durch eine organisierte Gemeinschaft ersetzt wird. Organische soziale Organisation ist eine spezialisiertere Gesellschaft, in der Menschen verschiedene Berufe ausüben. Allerdings entwickeln Menschen getrennte Identitäten und der Standpunkt einiger über die Welt unterscheidet sich ein wenig von anderen. In dieser Art von Gemeinschaft verändern sich die Leistungen des Einzelnen und Gruppen, die in der spezialisierten Natur von Arbeitsplätzen und in ihrer Natur verwurzelt sind. Diese Spezialisierung gilt auch im Bereich der Wirtschaftsprüfung.

Im Hinblick auf die Änderung der Art der Rechnungslegung und Rechnungsprüfung gemäß dem, was Fogarty auf der Grundlage der Theorie des sozialen Handelns von Parsons diskutiert hat, müssen struktural und funktional die Prüfungstätigkeit im rechtlichen Bereich überarbeitet werden. Veränderungen in der Art eines Berufs müssen aufgrund der Kontakte, die er mit anderen sozialen Strukturen in der Frage der Gesetzgebung und der Urteile hat, berücksichtigt werden. Das liegt daran, dass die Akteure jeder Funktion eng miteinander verbunden sind. Diese Frage führte dazu, dass der Oberste Gerichtshof der USA im Bundesstaat Arizona 1997 ein Gesetz verabschiedete, nach dem Berufsorganisationen ihren Mitgliedern nicht mehr die Ausübung ihrer Propaganda verbieten konnten. Derzeit werden Werbung und Marketing als Faktoren betrachtet, die die erforderlichen Strukturen und Funktionen für die Interaktion zwischen Auditor und Kunde liefern können.

Marketing spielt eine wichtige Rolle bei der Nähe der Bedürfnisse und Eigenschaften des Produkts oder der vom Verkäufer erbrachten Dienstleistungen, und Themen wie Werbung und Preisgestaltung sind damit verflochten. Diese beiden Faktoren, d. H. Der Verkäufer und der Käufer in der Wirtschaftsstruktur mit einer Funktion wie Marketing, stehen in Zusammenhang. Die grundlegende Frage ist, ob es eine Beziehung zwischen dem Abschlussprüfer und dem Kunden auf der Grundlage des Marketingprozesses gibt, oder ob die Parteien durch Störungen in einigen inhärenten Eigenschaften des Abschlussprüfers wie Unabhängigkeit beschädigt werden. Nach Parsons' Theorie des sozialen Handelns sollen die Prüfer in der Lage sein, ein Gleichgewicht zwischen ihren Bedürfnissen und anderen zu schaffen. In der Zwischenzeit

kann die Rolle der Persönlichkeitsmerkmale von Auditoren oder sogar deren Geschlecht ihre Leistung beeinflussen (Alavi Tabari et al. 2012; Tremblay und Malsch 2016).

Eine Gruppe von Soziologen, wie Parsons, glaubte, dass die Aufteilung der Geschlechterrollen natürlich ist, oder betrachtet eine spezifische Funktion für sie, wie die Schule des strukturellen Funktionalismus. Parsons hat sich entschieden für die Aufteilung der Geschlechterrollen ausgesprochen und glaubt, dass eine Kernfamilie ihre maximalen Funktionen nur erreichen kann, wenn es Unterschiede in den Instrumentalrollen (einschließlich Männlichkeitszuständen) und den ausdrucksstarken Rollen (Frauenstaaten) gibt. Parsons trennt Familienrollen nach Geschlecht und ist der Ansicht, dass der Erwerb von Fähigkeiten und Know-how im Bereich der Familienrollen den natürlichen und potenziellen Talenten von Mitgliedern entsprechen muss, die unweigerlich unterschiedlich sind, und dass sein Unterschied von den spezifischen physischen und mentalen Strukturen beider Geschlechter getrieben wird (Roche 1998). In der ersten Ordnung sind die Familie, die Gesellschaften im Allgemeinen und insbesondere die Wirtschaftsgesellschaft von der Einstellung der Frauen betroffen. Aufgrund erheblicher Unterschiede zu Männern können Frauen in der gleichen Situation unterschiedliche Einstellungen und Verhaltensweisen haben als Männer. Die Prüfung als wirtschaftliche Leistung eines Teils der Gemeinschaft bildet keine Ausnahme von dieser allgemeinen Regel. Daher stützte sich die Frage nach dem Geschlecht der Befragten, um ihre Einstellungen in dieser Studie zu bewerten, auch auf diesen Konzepten.

Was passiert, wenn das Unternehmen sein gesamtes Eigentum verliert? Wen halten die Aktionäre für einen solchen Vorfall verantwortlich? Welche Rolle spielen die Prüfer bei der Verhinderung des Auftretens solcher Ereignisse? Die meisten Stakeholder eines Unternehmens müssen noch Antworten auf diese oben genannten Fragen finden. Basierend auf den Schriften von Parsons gibt es nur eine überzeugende Antwort, und das ist die Formulierung einer unsachgemäßen Struktur und folglich eine schlechte Leistung. Als Reaktion auf die schlechte Leistung und Struktur und um die Beziehung zwischen dem Unternehmen und anderen Stakeholdern zu stärken, hat die Corporate Governance in den letzten Jahren viel Aufmerksamkeit erhalten (Black et al. 2006; Cornett et al. 2008; Mahdavi und Daryaei 2015). Eine positive Einstellung zur Corporate Governance erleichtert die Beziehung zwischen den Stakeholdern des Unternehmens und damit die ordnungsgemäße Funktion. Eine Untersuchung über Einstellungen zur Corporate Governance, soziale Verantwortung und zum Prüfungsmarkt könnte jedoch dazu beitragen, die unbekannt Dimensionen des Problems zu erklären. Nach Parsons' Theorie des sozialen Handelns ist die Bestimmung der optimalen Beziehung zwischen Auditor und Kunde entscheidend. Dies geschieht durch die Untersuchung der Einstellung der Prüfer gegenüber beruflichen Tätigkeiten. Das Hauptziel dieser Studie war es, die Theorie des sozialen Handelns der Parsons über iranische Wirtschaftsprüfer zu testen. Um dies zu erreichen, wurden auf der Grundlage der früheren Forschungen drei Komponenten der Einstellungen, des Unternehmertums und der Corporate Governance angewandt.

Im folgenden Abschnitt stellen wir einen Hintergrund zur Verfügung und entwickeln Hypothesen. In den folgenden Abschnitten beschreiben wir unser Forschungsdesign, empirische Analysen und Ergebnisse, zusätzliche Analysen und diskutieren diese schließlich.

## **SCHLUSSFOLGERUNG**

Die Rechnungsprüfer müssen sich diesen Fragen bei der Führung ihrer Unternehmen stellen, so wie es der Einzelne bei der Führung ihres Alltagslebens tun muss. Soziale Verantwortung der Unternehmen und eine angemessene Interaktion mit Stakeholdern, kurz gesagt, sind keine leere Kiste. Aber was genau ist in der Box? Das ist die wichtigste Frage unserer Studie. Aus sozialwissenschaftlicher Sicht ist auf diese Frage eine Antwort möglich. So haben wir Parsons' Social-Action-Theorie-Antwort auf die lebenswichtige Frage verwendet. Wir führten unsere Analyse durch Anwendung einer binären Probit-Regression durch. Dann nutzen wir neuronale Netzwerke für zusätzliche Analysen. Die Ergebnisse dieses Abschnitts deuten im Allgemeinen darauf hin, dass, wenn künstliche neuronale Netze im Vorhersageprozess verwendet werden, zuverlässigere Ergebnisse erzielt werden.

Die Einstellung zum Marketing hatte einen positiven Zusammenhang mit der Balancezeit zwischen Auditing und Marketingaktivitäten Persönlichkeitsmerkmale von Wirtschaftsprüfern, unabhängig von

Geschlecht, Beruf, Ausbildung usw. Außerdem besteht ein erheblicher Unterschied zwischen der Einstellung von Wirtschaftsprüfern und anderen Wirtschaftsprüfern zu Marketingaktivitäten. Schließlich hatte die Einstellung der Wirtschaftsprüfer zum Marketing einen positiven Zusammenhang mit der Einstellung zur Corporate Governance. Dies zeigt, dass Wirtschaftsprüfer mit einer positiven Einstellung zum Marketing die Interessen von Managern durch Marketingaktivitäten wahren, auch den gewünschten Kunden finden und bessere Urteile auf der Grundlage ihrer Expertise und Vereinbarung über die Gebühren treffen. Im Allgemeinen deuten unsere Ergebnisse darauf hin, dass der Einfluss von Persönlichkeitsmerkmalen von Auditoren auf ihre Einstellung von der Einstellung zum Corporate-Governance-Mechanismus und zum Geschäftsumfeld abhängt. Und die Ergebnisse haben Konzepte im Zusammenhang mit Parsons' Theorie des sozialen Handelns verifiziert.

Frühere Studien über die Interessen aller Interessengruppen haben gezeigt, dass der Mangel an konzeptionellem Rahmen eines der Hauptprobleme in Bezug auf die Einstellung der Prüfer und damit ihr Verhalten war (Arel 2012; Broberg et al. 2013; Clow et al. 2009). Diese Studie hat mehrere theoretische und praktische Implikationen. Erstens kann es von Wirtschaftsprüfern und Standard-Settern als Zusicherung benutzt werden, dass sie nicht nur an etwas beteiligt sind, das Marketing oder Werbung genannt wird, und sogar an der Preisgestaltung, da die Mehrheit ihrer Mitarbeiter Marketing betreiben, sondern auch, dass sie es tatsächlich für wichtig halten und positiv dazu bereit sind. Zweitens kann diese Studie von Marketingfachleuten als Signal gesehen werden, dass sich ihnen die Türen einst geschlossener Berufe öffnen und dass es eine Möglichkeit für eine für beide Seiten vorteilhafte Zusammenarbeit geben könnte. Drittens bietet das Papier wichtige Einblicke in neu auftretende Themen und Entwicklungen in auditing und marketing, die für die Prüfung von Forschung und Praxis von klarer Bedeutung sind. Ausgehend von unserem analytischen Rahmen geben wir Anweisungen für weitere Möglichkeiten zur Erforschung von Sozialtheorien und Auditing.

## **TRANSLATED VERSION: PORTUGUESE**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSÃO TRADUZIDA: PORTUGUÊS**

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

## **INTRODUÇÃO**

O objetivo básico do negócio é desenvolver, produzir e fornecer bens e serviços aos clientes (Ishak et al. 2013; Miglani et al. 2015). Assim, a relação entre negócios e sociedade é uma das discussões atuais mais significativas em economia e sociologia. Estudos anteriores sobre o equilíbrio entre os interesses de todas as partes interessadas demonstraram que a falta de um quadro conceptual claro tem sido um dos principais problemas em relação à atitude e, conseqüentemente, ao comportamento dos auditores (Broberg et al. 2013). No entanto, noutras áreas das ciências sociais, como a sociologia, vários investigadores têm tentado proporcionar um quadro conceptual para as relações entre as partes. Uma destas pessoas era Parsons. Segundo Parsons, a ação social é objeto de estudo de todas as ciências da humanidade e, na sua opinião, o conceito de sistema é muito importante para o conhecimento científico, e considera a capacidade de análise sistemática da ação humana (Roche 1998).

Durkheim (1933), como alguém, em cuja obra, se pode encontrar raízes intelectuais do funcionalismo, acredita que através de um processo, a densidade é posta de lado mais mecanicamente e é substituída organicamente (naturalmente) por uma comunidade organizada. A organização social orgânica é uma

sociedade mais especializada em que as pessoas prosseguem várias profissões. No entanto, as pessoas desenvolvem identidades separadas e o ponto de vista de alguns sobre o mundo é um pouco diferente dos outros. Neste tipo de comunidade, o desempenho e os grupos individuais, que estão enraizados na natureza especializada do emprego e na sua mudança de natureza. Esta especialização é também aplicável no domínio da auditoria.

No que diz respeito à alteração da natureza da contabilidade e da auditoria, de acordo com o que Fogarty discutiu com base na teoria da ação social de Parsons, a estrutura e a função da auditoria no domínio jurídico devem ser revistas. As mudanças na natureza de uma profissão devem ser consideradas devido aos contactos que tem com outras estruturas sociais na questão da legislação e dos acordos. Isto porque os atores de cada função estão intimamente ligados. Esta questão levou ao facto de, em 1997, o Supremo Tribunal dos EUA no Estado do Arizona ter aprovado uma lei, segundo a qual as organizações profissionais já não podiam proibir os seus membros de realizarem a sua propaganda. Atualmente, a publicidade e o marketing estão a ser considerados como fatores que podem fornecer as estruturas e funções necessárias para a interação entre auditor e cliente.

O marketing desempenha um papel importante na proximidade das necessidades e características dos consumidores do produto ou serviços fornecidos pelo vendedor e questões como a publicidade e os preços estão entrelaçadas com o mesmo. Estes dois fatores, ou seja, o vendedor e o comprador na estrutura económica, com uma função como o marketing, estão relacionados entre si. A questão básica é se existe uma relação entre o auditor e o cliente com base no processo de marketing, ou se as partes são danificadas devido a perturbação em algumas propriedades inerentes ao auditor, como a independência. De acordo com a teoria da ação social de Parsons, os auditores devem ser capazes de criar um equilíbrio entre as suas necessidades e outras. Entretanto, o papel dos traços de personalidade dos auditores ou mesmo do seu género pode afetar o seu desempenho (Alavi Tabari et al. 2012; Tremblay e Malsch 2016).

Um grupo de sociólogos, como Parsons, acreditava que a divisão de papéis de género é natural, ou considerar uma função específica para ele, como a escola do funcionalismo estrutural. Parsons tem sido um forte defensor da divisão de papéis de género e acredita que uma família nuclear só pode atingir as suas funções máximas quando há diferenças nos papéis instrumentais (incluindo estados de masculinidade) e papéis expressivos (estados de feminilidade). Parsons separa papéis familiares baseados no género e acredita que a aquisição de competências e conhecimentos especializados no campo dos papéis familiares deve ser de acordo com os talentos naturais e potenciais dos membros que são inevitavelmente diferentes, e a sua diferença é impulsionada pelas estruturas físicas e mentais específicas de ambos os sexos (Roche 1998). Respectivamente, em primeira ordem, a família, as sociedades em geral e, em particular, a sociedade económica, são afetadas por atitudes das mulheres. Devido a diferenças substanciais com os homens, as mulheres podem ter atitudes e comportamentos diferentes na mesma situação que os homens. A auditoria como o desempenho económico de uma parte da comunidade não é exceção a esta regra geral. Por conseguinte, a questão relativa ao género dos inquiridos, a fim de avaliar as suas atitudes neste estudo, baseou-se também nestes conceitos.

O que acontece quando a empresa perde toda a sua propriedade? Quem é que os acionistas acreditam estar encarregues de tal incidente? Qual é o papel dos auditores na prevenção da ocorrência de tais acontecimentos? A maioria das partes interessadas de uma empresa ainda não determinou respostas a estas questões acima mencionadas. Com base nos escritos de Parsons, há apenas uma resposta convincente e que é a formulação de uma estrutura imprópria e, conseqüentemente, um mau desempenho. Em resposta ao fraco desempenho e estrutura e a fim de reforçar a relação entre a empresa e outras partes interessadas, o governo corporativo tem recebido muita atenção nos últimos anos (Black et al. 2006; Cornett et al. 2008; Mahdavi e Daryaei 2015). Uma atitude positiva em relação ao governo das empresas facilita a relação entre os stakeholders da empresa e, portanto, a sua função adequada. No entanto, uma investigação sobre atitudes em relação ao governo das empresas, à responsabilidade social e ao mercado de auditoria poderia ajudar a explicar as dimensões desconhecidas do problema. De acordo com a teoria da ação social de Parsons, a determinação da relação ideal entre auditor e cliente é crucial. Isto é feito através da investigação da atitude dos auditores em relação às atividades profissionais. O principal objetivo deste estudo era testar a teoria da

ação social dos Parsons sobre auditores iranianos. Para tal, com base na investigação anterior, foram aplicadas três componentes de atitudes, de empreendedorismo e de governação corporativa.

Na secção seguinte fornecemos um fundo e desenvolvemos hipóteses. Nas secções subsequentes descrevemos o nosso projeto de pesquisa, análises e resultados empíricos, análises adicionais e, finalmente, discutimos esses resultados.

## CONCLUSÃO

Os auditores têm de enfrentar estas questões na gestão das suas empresas, tal como os indivíduos devem levar o seu quotidiano. A responsabilidade social corporativa e a interação adequada com as partes interessadas em suma, não é uma caixa vazia. Mas o que está na caixa? Esta é a questão mais importante do nosso estudo. Do ponto de vista das ciências sociais, para esta pergunta uma resposta é possível. Assim, empregamos a teoria da ação social de Parsons para a pergunta vital. Conduzimos a nossa análise aplicando uma regressão binária do Probit. Depois usamos redes neurais para análises adicionais. Os resultados desta secção geralmente sugerem que, se as redes neuronais artificiais forem utilizadas no processo de previsão, serão alcançados resultados mais fiáveis.

A atitude em relação ao marketing teve uma relação positiva e significativa com o tempo de equilíbrio entre as atividades de auditoria e de marketing traços de personalidade dos auditores, independentemente do sexo, profissão, educação, etc. Além disso, existe uma diferença significativa entre a atitude dos auditores de peritos do sector e outros auditores em relação às atividades de marketing. Por último, a atitude dos auditores em relação ao marketing teve uma relação positiva e significativa com a atitude em relação à governação das empresas. Isto mostra que os auditores com uma atitude positiva em relação ao marketing mantêm os interesses dos gestores através da realização de atividades de marketing, e também encontram o cliente desejado e fazem melhores juízos com base na sua experiência e acordo sobre as taxas. De um modo geral, as nossas conclusões indicam que a influência dos traços de personalidade dos auditores nas suas atitudes depende de atitudes em relação ao mecanismo de governação das empresas e ao ambiente de negócios. E os resultados verificaram conceitos relacionados com a teoria da ação social de Parsons.

Estudos anteriores sobre o equilíbrio dos interesses de todas as partes interessadas demonstraram que a falta de enquadramento conceptual tem sido um dos principais problemas em termos de atitude dos auditores e, conseqüentemente, do seu comportamento (Arel 2012; Broberg et al. 2013; Clow et al. 2009). Este estudo tem várias implicações teóricas e práticas. Em primeiro lugar, pode ser utilizado por auditores e setters como garantia de que não só estão envolvidos em algo que são chamados de marketing ou publicidade, como até mesmo nos preços, uma vez que a maioria dos seus colegas de trabalho estão a fazer marketing, mas também estão a considerá-lo de importância, e estão positivamente dispostos a fazê-lo. Em segundo lugar, este estudo pode ser visto pelos profissionais de marketing como um sinal de que as portas de profissões outrora fechadas estão se abrindo para eles, e que pode haver uma oportunidade para uma colaboração mutuamente benéfica. Em terceiro lugar, o documento fornece informações importantes sobre questões emergentes e desenvolvimentos na auditoria e comercialização que têm uma relevância clara para a auditoria da investigação e da prática. Aproveitando o nosso quadro analítico, fornecemos orientações para novas oportunidades de investigação de teorias sociais e auditorias.