عنوان فارسی مقاله:
استرس کار حسابرسان چطور روزی کیفیت حسابرسی آنها تأثیر می‌گذارد؟
بر اساس شواهد تجربی بازار بورس چین

عنوان انگلیسی مقاله:
How does auditors’ work stress affect audit quality?
Empirical evidence from the Chinese stock market
8. Conclusions

Work stress can affect work quality and organizational performance. The auditing industry is a people-oriented industry and the work stress of auditors cannot be neglected. However, the literature on auditors’ work stress reactions and coping mechanisms is insufficient, as it lacks studies with large samples and empirical evidence. This paper takes advantage of the favorable condition of the Chinese stock market, which requires mandatory disclosure of the signature auditors’ personal information. With reference to the Job Demands–Control Model, we empirically examine the effects of auditors’ individual work stress on audit quality using a sample of listed companies on the Chinese A-share market and their corresponding signature auditors from 2009 to 2013. The main findings are as follows. (1) In general, there is no pervasive deterioration in audit quality resulting from auditors’ work stress that is under control.