

Ranking the Employed Auditors in Auditing Institution Based on Prioritizing the Emotional Intelligence Factors in Auditing

¹Reza Zarei, ¹Somaieh Mirzaei and ²Safa Zarei

¹Department of Accounting, University of Kurdistan, Sanandaj, Iran

²Department of Economic, Finance and Insurance, University of Hartford,
Hartford, Connecticut, USA

Abstract: The goal of the present study is to prioritize the emotional intelligence factors of the successful auditors by using five dimensional matrix questionnaire, adopted from the Bar-on classification of emotional intelligence and also utilizing the extracted model from AHP in the ranking the employed auditors in the auditing institution in order to select an auditing headman. The first part of the questionnaire was consisted of the descriptive information of the replier and the second part of the questionnaire, primarily, focused on gathering the comparable assessments of the replier towards the emotional intelligence factors of the successful auditors and then, secondarily, merely on their comparable assessments on selecting the best auditor from the emotional intelligence point of view. The research population were copartners and managers of auditing institutions and the research sample was chosen among the expert copartners and managers using the AHP Method. By using the AHP technique, in the end, the emotional intelligence factors of the successful auditors in the auditing institutions were prioritized and the best auditor for auditing headman was also chosen. The research results represented that dimensions such as “intrapersonal intelligence” had the highest rank and “the general mood” had the lowest rank in emotional intelligence of auditors. Also, “the independence”, “assertiveness” and “self-fulfillment” had the highest of ranks considering the totality of the general emotional intelligence factors of successful auditors and the lowest ranks belonged to “flexibility”, “optimism” and “empathy”. Finally, by using the AHP Method, M.H. Dehlavi as the best auditor was selected and introduced.

Key words: Accounting, AHP, auditing, emotional intelligence, factors

INTRODUCTION

The emergence of various professions is the result of the efforts in response to the increasing humanitarian needs that are formed over time and with the situation changes and are gradually undergoing an evolution. These professions due to the necessity of labor division and specialization of tasks get more consistent from day to day and play their role in improving the welfare of communities. Survival of every business and its member's employment depends on the type and quality of services that it provides as well as credibility and trust that acquires as the result of providing these services. This validity and reliability is the main capital of each profession and it is worthwhile keeping it. This requires that the duty and the main purpose of every profession and its members to serve community and personal interests are interpreted and followed only in the framework of offering these services. Auditing profession is also one of the world's most complex and the most systematic jobs and due to the type and nature of the

services they provide, must be particularly validated and trusted. The continuation of this validity and reliability and its strengthening depends on the intellectual and practical adherence of profession members to its codes and ethics.

Increasing development of companies in terms of capital, scope and complexity of their specific issues, necessitates increased demand for relevant economic information and therefore increasing demand for systems and processes that are the provider of such information. These factors result in increasing and expanding the need to auditing as a part of the whole process of information transmission (Bauwhede and Willekens, 2004). The expansion of communication and the ease of access to inexpensive and express transportations, result in the rise of large and multinational stock corporations that acquire their enormous capital by selling stock to all actual and legal entities. In corporations, the board of directors manage the corporation on behalf of shareholders and presented the report on their performance in the form of financial statements and other reports to the

shareholders. Therefore, auditing companies emerged to review and approve the board of directors' performance and reports. This in the auditing companies is performed by human resources so-called the auditors.

Auditor tests, judges and expertises about the quality of financial statements and reports issued by the companies for the use of external users. In fact, the duty of the auditor is accrediting or reassuring financial statements through the auditing process (Bauwhede and Willekens, 2004). Therefore, knowledge and skills acquired by the auditors on the one hand and their characteristics on the other hand have significant effects on the efficiency and effectiveness of the auditors' performance and their success in this profession. Thus, the auditors should audit with enough knowledge, experience and expertise and also have the ability to think, act and make decisions in different situations and do all the necessary actions to achieve the desired objectives.

Auditors to carry out these measures do not only need the intelligence, talent and skill but also to have a successful career, should have strong communication skills, problem solving and teamwork abilities that acquisition of emotional intelligence capabilities provides this possibility for the auditors. Emotional intelligence skills along with specialized capabilities related to auditing career for success in the workplace can be effective. Emotional intelligence is in relationship with understanding of oneself and others, communicating with others, adapting to the environment that is concerned with success and assessment of social demands and is a tactical abilities in individual performance (Mikolajczak and Luminet, 2008). Emotional intelligence skill exists within each of us and is somewhat indiscernible. This intelligence determines how to handle our behavior how to get along with social problems and how to make decisions that will lead to positive results (Chan, 2004).

In the recent years the field of accounting and auditing has been increasingly developed and among university fields has attracted a great deal of the students' population. Success of students and practitioners in the field of accounting and auditing in particular can be an important issue for the economic mechanism of Iran and then policy makers of the higher education system in Iran and also can contribute to various policies in student admission and changes in the methods of teaching (Guney, 2009). To achieve this success it is necessary that in addition to knowledge and skills in accounting to pay special attention toward other factors in the success of professional auditors in auditing profession and these factors should be considered in student admission, accounting curriculum planning and accounting teaching

methods. One of these factors is emotional intelligence skill. Therefore in this study, the evaluating and prioritizing successful auditors' emotional intelligence aspects and factors in auditing profession are discussed.

The research objectives: In the present study, the size and factors of emotional intelligence of successful auditors in auditing corporations was assessed and prioritized. The objectives of this study were as follows:

Main objectives

- Prioritization of successful auditors' emotional intelligence total factors in auditing corporations

Secondary objectives

- Prioritization of successful auditors' emotional intelligence factors in auditing corporations in terms of general mood
- Prioritization of successful auditors' emotional intelligence factors in auditing corporations in terms of adaptability
- Prioritization of successful auditors' emotional intelligence factors in auditing corporations in terms of stress management
- Prioritization of successful auditors' emotional intelligence factors in auditing corporations in terms of interpersonal intelligence
- Prioritization of successful auditors' emotional intelligence factors in auditing corporations in terms of intrapersonal intelligence

Literature review

Definitions of emotional intelligence: Emotional intelligence is another aspect of intelligence that plays a more prominent role in achieving success in various aspects of life than cognitive intelligence, emotional intelligence roots can be traced back to the early works of Darwin. Where he noted the importance of emotional tools for survival and adaptation (Leban and Zulauf, 2004).

In fact, emotional intelligence includes a set of internal elements (self-awareness, self-image, a sense of independence and capacity, self-fulfillment and assertiveness) and external elements (interpersonal relationships, ease of empathy and responsibility) and refers to the capacity of individuals to accept the facts, flexibility, problem solving ability and coping with stressful events.

Dong and Howard (2006) describes emotional intelligence as: something within each human beings that is somewhat intangible, determines how to manage their behavior how to deal with social problems and make what decisions that would have positive results at the end.

Emotional intelligence is an emotional aptitude that determines how to use our skills in the best way and even helps to employ our thoughts in the correct direction (Stage and Lee, 2003). In fact, managers who know the scientific structure of the market, inject emotional intelligence along with high self-efficacy, just like the blood and create surprises (Morrison, 2007).

Nicola evaluates a person's emotional intelligence in emotional terms in the sense that how much the person is aware of his emotions and how he handles it. The notable point in emotional intelligence is that emotional intelligence abilities are not innate but they can be learned (Schutte *et al.*, 2007).

Cooper and Savaf have defined emotional intelligence in terms of emotional primary knowledge (the knowledge of one's nature and its feelings function), emotional fitness (flexibility, emotions and feelings intensity), emotional depth (potential to promote and deepen the emotion) and emotional alchemy (the ability to use emotions and feelings to creativity). The first element of emotional intelligence is that the foundation of all genuine and lasting learning is caring about the relationships.

The theories of emotional intelligence can be divided into two general categories or models. The first model is ability model in which emotional intelligence can be considered a certain form of mental abilities. Thus, it is a part of cognitive intelligence. Another model is a mixed model in which theorists integrate mental abilities with personality traits such as optimism and well-being (Sy *et al.*, 2006). Salovey and Mayer are the ability model supporters and they define emotional intelligence as: "the ability to receive and integrate emotions to facilitate thought understanding of emotions and ordering them toward personality development". Bar-on is one of those

observing it from the angle of the mixed model. In his view, emotional intelligence is "the recognition of self and the others and their relationships, adjustment and adaptation to the environment for more success and fulfilling the social expectations".

Characteristics of high and low emotional intelligence

people: Achieving high emotional intelligence requires at least an intermediate level of abstract intelligence but the vice versa is not true. Thus, there may be people who have high innate intelligence but have low emotional intelligence level. People who have high emotional intelligence are socially balanced, happy and alive and have no tendency toward fear or concern and express their feelings directly and think positively about themselves. They have a great capacity for commitment, responsibility and accepting the moral framework and in relationship with the others are so caring and considerate and have a fruitful, opulent and appropriate life (Trinidad *et al.*, 2004). This is while a person with low emotional intelligence, demonstrate a reverse behavior in front of the others and eventually starts a winner-loser relationship in which the favor of one party results in the loss of other party. They often reluctantly create "emotional repulsion" around themselves by emotional negativity or neutral orientation in social relationships. For this reason, social circles stay away from them and they get distant. Such people often work to the detriment of themselves and their organization (Kunnamatt, 2008) (Table 1 and Fig. 1).

Components of emotional intelligence: Bar-on developed emotional intelligence (EQ) concept further in the field of personal characteristics and divided it into five components.

Table 1: Definition of the components of emotional intelligence

Variables	Components
Intrapersonal intelligence	Shows the ability to recognize the awareness of emotions and controlling them
Emotional self-awareness	Is the one's awareness of his own feelings and understanding of these feelings
Assertiveness	Is the ability to express feelings, beliefs and defend the productive skills of one's rights
Self-esteem	Is the ability of awareness of your perception and acceptance and self-respect
Elf-fulfillment	Is the ability to understand potential capacities and doing what you can do and enjoying it
Independence	Is the ability to direct our thoughts and actions and to be free from emotional tendencies
Interpersonal intelligence	Evaluates the ability of a person to adapt with others and social skills
Empathy	Is the ability to be aware of and understand the feelings of others and appreciating them
Responsibility	Is the ability to introduce yourself as an element with an effective and constructive sense of participation in the groups
Interpersonal relationships	Is the ability to establish and maintain good mutual relations with intimacy and sincerity
Stress management	Evaluates the ability to tolerate and control the impulses
Stress tolerance	Is the ability to withstand the pressure-inducing events, without evasion and positive confrontation with stressful situations
Impulse control	Evaluates the ability to withstand stress and controls the emotions
Adaptability	Discusses flexibility, problem solving and realisma bilities
Realism	Is the ability to assess the coordination between reality and what is experienced emotionally
Flexibility	Is the ability to adapt the ideas and behavior to environmental changes
Problem solving	Is the ability to solve problems and develop effective solutions
General mood	Is optimism and happiness
Optimism	Is the ability to look at life cleverly and improving positive attitudes even if there are negative and unpleasant emotions
Happiness	Is satisfaction with one's life and others', having positive feelings, being frank and lively

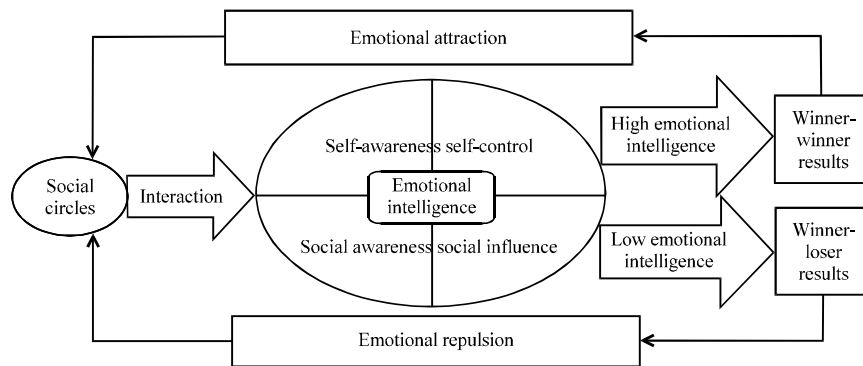


Fig. 1: Emotional intelligence and social interaction (Kunnamatt, 2008)

MATERIALS AND METHODS

Because of the fact that the researcher had in mind to describe the reality and the situation at the specific time and to report the present situation and to describe them in a natural way without the experimental disruption of the phenomena, therefore the present paper is a descriptive survey research. In such types of researches, first, by studying and investigating the emotional intelligence dimensions, the emotional intelligence dimensions and factors of the auditors in the auditing institutions were determined. Then, using the topsis, the experts' comments were gathered. After that in order to carry out a statistical analysis, the two methods of descriptive and illative have been used. In data description section, the variables are analyzed based on the frequency table (frequency table, absolute frequency) then in the illative analysis section, for prioritizing the emotional intelligence factors of the successful auditors in the auditing institutions and ranking the auditors in auditing institution, the analysis hierarchy process AHP in excel and expert choice were used.

Research population, sampling method and sample size:

The research population of the present research were copartners and managers of the auditing institution which the research samples were twenty people chosen from the research population who were authoritative experts in relation to the subject and the designed matrix questionnaire. Six of the filled questionnaires were removed from the samples due to their low uniformity ratio and fourteen questionnaires were used for the final investigation.

Data collecting method and the measuring tool: The data collecting method in the present study was the matrix questionnaire retrieved from the five dimension of Bar-on emotional intelligence. At first section of this

questionnaire, primarily was asked the sociological data of repliers and the second part of the matrix questionnaires was used for prioritizing the five major dimensions of emotional intelligence, prioritizing the factors of each emotional intelligence dimension and ranking the auditors from the emotional intelligence factors point of view, there was a 9 option specter used to reply to these matrixes for pairwise ranking in relation with each other.

Reliability and stability of the questionnaire:

To validate the questionnaire, concurrent validity method and uniformity ratio credit was used as construct reliability CR. Also according to the flaws of the Chronbach's alpha method regarding reliability determination such as there is an equal value for every question within an organization whose coefficients are gathered in Table 1. The structure of their construct reliability >0.6 has a more acceptable stability. The more the CR is closer to 1, the higher the stability. Therefore, the smart PLS Software was used for this purpose. Also, descriptive statistics and AHP were used for the questionnaires statistical analysis. In the descriptive data section, the variables are analyzed based on the frequency table and then by using softwares such as Excel, SPSS and expert choice, the prioritization all of the emotional intelligence factors in the auditing institution, based on the preferential coefficient are analyzed using the AHP Method, finally by using the determinate final coefficients for each auditor, the best auditor from the emotional intelligence point of view was selected and introduced for headman auditor position, results are investigated on in the next section (Table 2).

Analysis Hierarchy Process (AHP): In decision science in which choosing one strategy among the available strategies or the strategy prioritization using the prioritization of the decision-making factor is open to

be discussed for a few years, the multiple attribute decision-making method madm has paved the way for itself. It's notable that AHP has been used more than the other available methods. AHP is a true reflection of the human mind and nature-driven behavior. This technique studies the complicated matters based on their antagonism it simplifies them and starts to solve them afterwards. The method can be used under comparison and competing dimensions in decision. Therefore, a series of paired comparison start to happen. These weighing comparison show the competing dimensions in evaluation. Eventually the logic of the resulting AHP show themselves in the resulting matrix in a way that it combines the paired comparisons to show the beneficial result. The four major dimensions are included in the as AHP dimensions and the entire calculations and regulations are based on these dimensions which include: the reciprocal condition: if the element A is preferred over B elements and equals n, preferring element B over A would equal $1/n$. The hegemony principle: element A with element B should be homogenous and comparable. In other words superiority of element A over B cannot be endless or zero. Reliability: each element can be reliable to its higher element and in its linear form, could achieve this reliability to its highest degree. Expectations: any format of change happening in the hierarchal structure would make the evaluation process, redundant and would have to be done again.

The Hierarchal Analysis Process Model

Modelling: In this step, the problem and the purpose of making a decision is in the format of hierarchal in which they're connected to. These decision-making elements include "decision-making dimensions" and "decision dimensions". AHP requires breaking down one with some

sub-categories into a series of levels. The highest level indicates the primary purpose of deciding. Second level indicates the major and important deciding dimensions which is possible to break down into lesser more detailed dimensions in the next level and finally the last level provides the deciding dimensions. The purpose of this research is to prioritize the emotional intelligence factors of auditors in the auditing institutions and ranking the auditors from this point of view.

Preferred judgments (paired comparison): Paired comparisons between the different deciding dimensions according to the different category and judgment related to the importance of the deciding dimension has been drawn. By paired comparison after designing the hierarchical decision tree, the decider must. This is achieved through paired comparison between the deciding dimensions and through the numerical points which point the importance or preference between the two deciding dimensions. In order to do this we usually compare the i dimensions to the j ones in Table 3. The method of evaluating towards each other is demonstrated.

Consistency in judgments: Almost all of the calculations related to the AHP appear according to the paired matrix results. Any inconsistencies and error in comparison and prioritizing would endanger the final results. The inconsistency rate in which we will get acquainted with is a way to recognize the consistencies and show how much the resulting priorities can be trusted. For example if A is more important than B (relative value 5) and B is relatively more important (relative value 3) than C then it must be expected that A is evaluated to be much more important than C (relative value is 7) or if the relative preferable value of A to B and 2 and B to C would be 3 then value of A to C should be relatively provided as 4. Perhaps comparing the two would seem like an easy task but when the number of comparisons is increased, assurance from comparison consistency is not as effective and we must gain this trust by using the consistency rate. Experience shows that inconsistency rate <0.1 the consistency of the comparisons are acceptable, otherwise they must be looked over again. The following steps are used for calculating the inconsistency rate: first step is to calculate.

Table 2: The reliability and stability analysis results of the studied structures of the research

The emotional intelligence dimensions of auditors	The Chronbach's alpha	Construct reliability (PC>0/6)	Average Variance Extracted (AVE)
General mood	0.84	0.90	0.85
Adaptability	0.80	0.88	0.88
Stress management	0.78	0.84	0.82
Interpersonal intelligence	0.76	0.82	0.80
Intrapersonal intelligence	0.83	0.91	0.86

Table 3: Rating method in the analysis hierarchy process

Description	Comparisons of i in relation to j	Preferential values
The factor or the alternative i has equal value in relation to j or there is no preference between them	Importance equal	1
The factor or the alternative i is fairly more important in relation to j	Fairly more important	3
The factor or the alternative i is more important in relation to j	More important	5
The factor or the alternative i is much more important in relation to j	Much more important	7
The factor or the alternative i is utterly more important than j in a way that they cannot be compared	Utterly important	9
The in between values within the preferential values represents that 8 for example is illustrating a value higher than 7 and lower than 9 for i	In between	2, 4, 6, 8

Table 4: Random Index (RI)

N	RI
1	0.00
2	0.00
3	0.58
4	0.90
5	1.12
6	1.24
7	1.32
8	1.41
9	1.45
10	1.51

The first step is to calculate the weighted sam vector that if the paired comparison matrix would be multiplied by the column vector the relative weight, the resulting vector is called the “weighted sam vector.” The second step is to calculate the consistency vector that if the elements of the weighted sam vector would be divided by relative priority vector, the resulting vector is called the consistency vector. The third step is to calculate λ_{max} that the average elements of the consistency vector would result in the λ_{max} . The fourth step is to calculate the consistency factor which is defined using this method:

$$CI = \frac{\lambda_{max} - n}{n - 1}$$

“n” is the number of the available alternatives in the question. And the fifth step, finally, is to calculate the consistency ratio which can be resulted after dividing the consistency index by the random index (Table 4). The consistency index of 0.1 or less is representing the consistency in the comparisons:

$$CR = \frac{CI}{RI}$$

RESULTS AND DISCUSSION

In this study, we will process and breakdown the data that's resulted from the survey in order to analyze and make sense of the data in the beginning the descriptive data which is related to examining the variables such as chronological positions, degrees and work experience are examined. After that, according to the questions in mind (paired matrix survey and dimensions) to the prioritizing the emotional intelligence factors of the successful auditors in the auditing institutions based on the coefficient of importance to the analysis of the AHP Method, finally as for calculated final coefficients, the auditors from the emotional intelligence point of view were ranked.

Table 5: The research's descriptive statistics results

Variables	Dimensions	Frequency	Frequency (%)
Chronological Position	Auditing partner	10	71
	Auditing manager	4	29
Education	Bachelor's degree	5	36
	Master's degree	1	7
	Ph.D	8	57
Work Experience	0-10 years	0	0
	10-30 years	3	21
	>20 years	11	79

Descriptive research statistics: In Table 5 descriptive statistics of the research are provided. The sociological data includes chronological position, education and work experience.

Table 5 above is related to statistical description of sociological variables according to which 10 of the 14 under survey were auditing partner which is 71% and the remaining 4 were auditing manager which equals 29%. Also, among the selected individual 5 of them were Bachelor degree holders and 1 Master's degree and eight PhD holders. Finally out of 14 subjects, 21% which equals 3 people from a 10-20 years' work experience and the remaining 11 people who hold >20 years of work experience and makes up 79% of the samples.

Analysis of AHP based on the founding: Five major dimensions of emotional intelligence are used in order for prioritizing the emotional intelligence factors for auditors in the auditing institutions. Therefore, at the beginning matrix comparisons are offered in five dimensions and in the next phases providing the prioritizing factors are shown. Therefore, after constructing the models in the expert choice program and entering the paired comparison, the weight of dimensions and factors of each dimension's subset are shown as it is below.

Calculating the relative weight of the major dimensions of emotional intelligence of successful auditors in the auditing institutions: Figure 2 shows the output from expert choice software for prorating the major dimensions of emotional intelligence of successful auditors in the auditing institutions. As it's shown in the picture, intrapersonal intelligence with coefficient of 0.509 has the highest priority and the general mood with coefficient of 0.063 has the lowest priority. Inconsistency rate of paired comparisons equals 0.007 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the relative weight of the emotional intelligence factors of successful auditors in terms of intrapersonal intelligence: Figure 3 shows the output from expert choice software for prorating the emotional intelligence factors of successful auditors in terms of

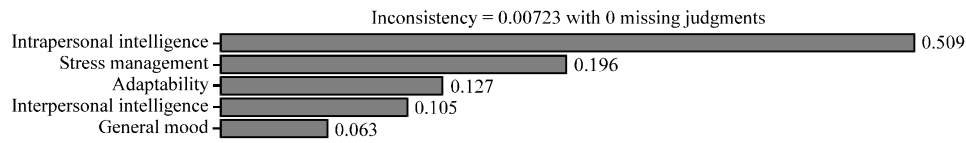


Fig. 2: Prioritizing the major dimensions of emotional intelligence

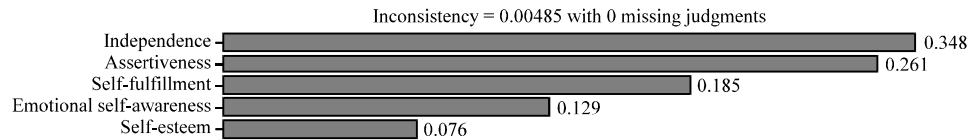


Fig. 3: Prioritizing emotional intelligence factors in terms of intrapersonal intelligence

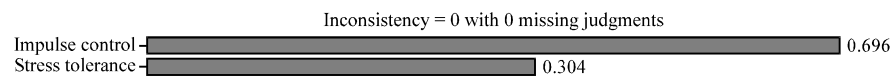


Fig. 4: Prioritizing emotional intelligence factors in terms of stress management

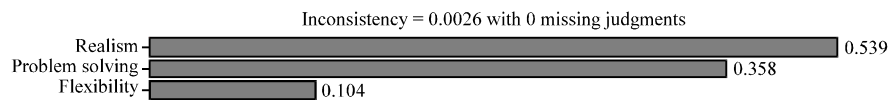


Fig. 5: Prioritizing emotional intelligence factors in terms of adaptability

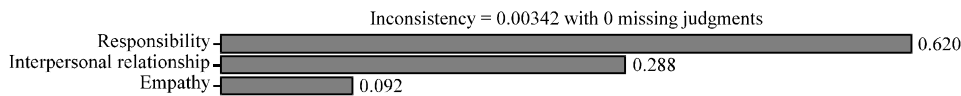


Fig. 6: Prioritizing emotional intelligence factors in terms of interpersonal intelligence

intrapersonal intelligence. As it's shown in the picture, independence with coefficient of 0.348 has the highest priority and self-esteem with coefficient of 0.076 has the lowest priority. Inconsistency rate of paired comparisons equals 0.004 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the relative weight of the emotional intelligence factors of successful auditors in terms of stress management: Figure 4 shows the output from expert choice software for prorating the emotional intelligence factors of successful auditors in terms of stress management. As it's shown in the picture, impulse control with coefficient of 0.696 has the first priority and stress tolerance with coefficient of 0.304 has the second priority. Inconsistency rate of paired comparisons equals 0.001 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the relative weight of the emotional intelligence factors of successful auditors in terms of adaptability: Figure 5 shows the output from expert choice

software for prorating the emotional intelligence factors of successful auditors in terms of adaptability. As it's shown in the picture, realism with coefficient of 0.539 has the highest priority and flexibility with coefficient of 0.104 has the lowest priority. Inconsistency rate of paired comparisons equals 0.002 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the relative weight of the emotional intelligence factors of successful auditors in terms of interpersonal intelligence: Figure 6 shows the output from expert choice software for prorating the emotional intelligence factors of successful auditors in terms of interpersonal intelligence. As it's shown in the picture, responsibility with coefficient of 0.620 has the highest priority and empathy with coefficient of 0.092 has the lowest priority. Inconsistency rate of paired comparisons equals 0.002 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

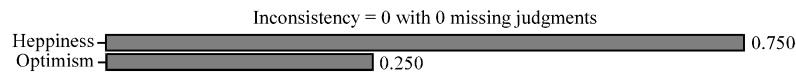


Fig. 7: Prioritizing emotional intelligence factors in terms of general mood

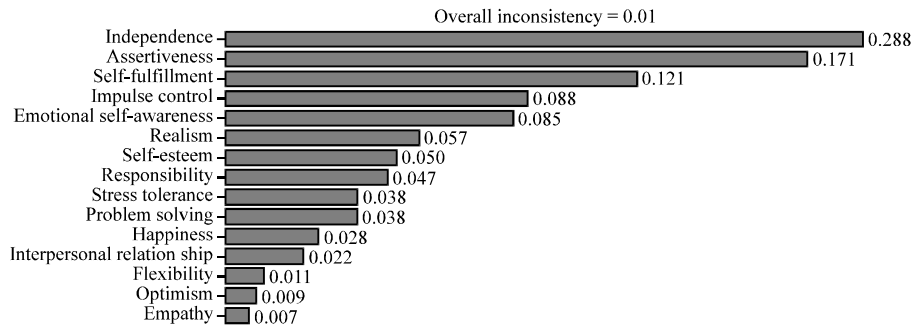


Fig. 8: Prioritizing all of the emotional intelligence factors of successful auditor

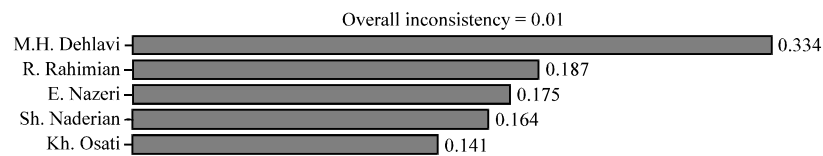


Fig. 9: Ranking employed auditors in the auditing institutions from emotional intelligence point of view

Calculating the relative weight of the emotional intelligence factors of successful auditors in terms of general mood: Figure 7 shows the output from expert choice software for prorating the emotional intelligence factors of successful auditors in terms of general mood. As it's shown in the picture, happiness with coefficient of 0.75 has the first priority and optimism with coefficient of 0.250 has the second priority. Inconsistency rate of paired comparisons equals 0.001 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the final weight of the emotional intelligence factors of successful auditors in the auditing institutions: Figure 8 shows the output from expert choice software for prorating total of the general emotional intelligence factors of successful auditors in the auditing institutions. As it's shown in the picture, independence, assertiveness and self-fulfillment with coefficients of 0.228, 0.171, 0.121 have the highest priority and empathy, optimism and flexibility with coefficients of 0.007, 0.009, 0.011 have the lowest priority. Inconsistency rate of paired comparisons equals 0.01 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

Calculating the final weight of the employed auditors in the auditing institution from the emotional intelligence point of view: Figure 9 shows the output from expert choice software for ranking the employed auditors in the auditing institution from the emotional intelligence point of view as it's shown in the picture, M.H. Dehlavi with coefficient of 0.334 has the highest priority and Kh. Osati with coefficient of 0.141 has the lowest priority. Inconsistency rate of paired comparisons equals 0.001 which is <0.1 and this is a sign of consistency of paired comparison and also being acceptable.

CONCLUSION

The results has demonstrated that among the emotional intelligence aspects, "intrapersonal intelligence" aspect goes first and "stress management" aspect ranked second among successful auditors in the auditing profession and the last place is assigned to the "general mood" aspect.

The causes of this can be seen in that the auditing profession needs people with high self-confidence and high pressure tolerance threshold. Intrapersonal intelligence has therefore, a significant impact on the auditors' success. Instead, unlike many jobs as

confidence and optimism play an important role in a person's success in an auditing profession, professional skepticism toward the company's performance is one of the basic principles. Therefore, the general mood has the lowest rank on the auditors' success.

Intrapersonal intelligence: "Independence" and "self-expression" factors have gained the highest ranks in this aspect. Independence from situation is the key to auditors in the auditing profession. Because in the absence of independent, the existing philosophy of auditing will be questioned. Independence not only must be provided by the organizer but it must also be prominent in intrapersonal intelligence leading to the auditor's ability to employ organizational independence during the sensitive audit process.

The nature of self-expression which leads to the auditor's self-confidence, makes the auditor in the auditing process sabotages to gain power.

Stress management: In the auditing profession because of issues such as the numerous missions, continuous relocations, irregular working hours, organization management and environmental factors stresses, a lot of stress is on the auditors and if a person can not tolerate the stresses of this profession he will not be capable of much progress in it.

Compatibility: Auditing profession with professional skepticism is after discovering frauds and errors to be able to give reasonable assurance to the company owners with the lack of material misstatement due to frauds and errors. Therefore, unlike many other professions there are less flexibility and compatibility. In this profession, the auditors are always looking to discover the facts. Thus, in this aspect of reality measurement factor and the flexibility factor have earned the last priority.

Interpersonal intelligence: In this aspect of emotional intelligence "social responsibility" factor has won first place because in the auditing profession, auditing corporations and auditors on behalf of the owners are responsible for commenting on performance accuracy of business unit managers. The auditors are also carry a heavy responsibility to the managers, owners and also to the whole society. Therefore, any wrong judgment will cause the rights spoilage of at least one of the parties.

General mood: In this aspect of emotional intelligence "happiness" factor has won first place and "optimism" factor has gained the second priority.

Altogether, the total number of factors related to emotional intelligence, independence factors, self-expression and self-fulfillment were ranked first through third place, respectively. The lowest ranks were also assigned to the factors of empathy, optimism and flexibility.

Selecting the superlative auditor of institution from the emotional intelligence point of view: The purpose of this research has been to afford a developed method in selecting the best auditor of institution from the emotional intelligence point of view in order to auditing headman office. The results of this research is used in order to choose the best auditor from the emotional intelligence point of view in 2015. After evaluating the operation of auditors of institution, 5 successful auditor of this institution were determined as the topper auditor who were introduced as items for final decision-makings in this research.

According to the results of the dual matrixes and after prioritizing the emotional intelligence factors of auditors there were attempts to obtain the research sample statements about the status of the studied auditors upon each other. The results of the analysis showed a hierarchy which indicated that M.H. Dehlavi was declared as the best auditor because of achieving the topmost degree from the emotional intelligence point of view and he was introduced as the auditing headman on behalf of copartners of auditing institution.

REFERENCES

- Bauwhede, H.V. and M. Willekens, 2004. Evidence on the lack of audit quality differentiation in the private client segment of the Belgian audit market. *Eur. Accounting Rev.*, 13: 501-522.
- Chan, D.W., 2004. Perceived emotional intelligence and self efficacy among Chinese secondary school teachers in Hong Kong. *Personality Individual Differences*, 36: 1781-1795.
- Dong, Q. and T. Howard, 2006. Emotional intelligence trust and job satisfaction. *Competition Forum*, 4: 381-388.
- Guney, Y., 2009. Exogenous and endogenous factors influencing students performance in undergraduate accounting modules. *Accounting Educ.*, 18: 51-73.
- Kunnanatt, J.T., 2008. Emotional intelligence: Theory and description: A competency model for interpersonal effectiveness. *Career Dev. Int.*, 13: 614-629.
- Leban, W. and C. Zulauf, 2004. Linking emotional intelligence abilities and transformational leadership styles. *Leadersh. Organ. Dev. J.*, 25: 554-564.

- Mikolajczak, M. and O. Luminet, 2008. Trait emotional intelligence and the cognitive appraisal of stressful events: An exploratory study. *Personality Individ. Differences*, 44: 1445-1453.
- Morrison, T., 2007. Emotional intelligence, emotion and social work: Context, characteristics, complications and contribution. *Br. J. Soc. Work*, 37: 245-263.
- Schutte, N.S., J.M. Malouff, E.B. Thorsteinsson, N. Bhullar and S.E. Rooke, 2007. A meta analytic investigation of the relationship between emotional intelligence and health. *Personality Individ. Differences*, 42: 921-933.
- Stage, M. and J. Lee, 2003. The relationship among emotional intelligence, task performance and organizational citizen. *Hum. Perform.*, 19: 403-419.
- Sy, T., S. Tram and L.A. O'Hara, 2006. Relation of employee and manager emotional intelligence to job satisfaction and performance. *J. Vocational Behav.*, 68: 461-473.
- Trinidad, D.R., J.B. Unger, C.P. Chou and C.A. Johnson, 2004. The protective association of emotional intelligence with psychosocial smoking risk factors for adolescents. *Personality Individual Differences*, 36: 945-954.