

Choosing Silence in the Supreme Audit Court of Iran Based on Theories Related to Choosing Silence (A Qualitative Study Using Meta Synthesis Method and Focus Group)¹

Saeed Bazrafshan², Mahmoud Lari Dashtbayaz³, Reza Hesarzadeh⁴

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Research Paper

INTRODUCTION

Based on the research screening in terms of title, abstract and content, it was determined that 36 researches can be used as a basis for evaluation. Then with the help of 10 qualitative conditions of vital evaluation algorithm; the final screening was done on 36 sources and 25 sources were used to determine the indicators of the main components of the model. Based on the selected studies, 44 causes of silence were counted and extracted. In order to purify and select the most important causes of choosing silence based on the theories that strengthen the choice of silence in the National Court of Accounts in the focus group to investigate and count the important components based on the theories of glass ceiling, choice, cognitive load, social cognition, deprivation, spiral of silence. Social exchange, conservation of resources and games were discussed.

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2. Ph.D. Student, Department of Accounting, Faculty of Administrative and Economic Sciences, Ferdowsi University of Mashhad, Mashhad, Iran. (Bazrafshan.Sd@Gmail.Com).

3. Associate Professor, Department of Accounting, Faculty of Economics and Administrative Sciences, Ferdowsi University of Mashhad, Mashhad, Iran. Corresponding Author. (M.Lari@um.ac.ir).

4. Professor, Department of Accounting, Faculty of Economics and Administrative Sciences, Ferdowsi University of Mashhad, Mashhad, Iran. (Hesarzadeh@um.ac.ir).

This issue will definitely strengthen and enrich the results of the research, because the causes of silence identified in this research have been investigated in terms of theoretical and theoretical support, and the related causes are not abandoned and without theoretical support. In addition, the focus group was asked to reduce the mentioned causes in terms of close and equivalent themes. After discussion and investigation, 13 final causes were counted. These cases include "fear of negative feedback, lack of competence and professional care, maintaining position and organizational position, high impact of error in demotion, weakness in the performance evaluation system, gender discrimination, political considerations, lack of independence of offices and general departments in decision-making, Securing extra-organizational interests of the auditor, lobbying and influence of senior managers of the executive body, job stagnation (prevention of promotion and appointment), multiplicity and inflation of laws and regulations and a large percentage of the statistics of closed violations are "total violations."

The remarkable thing about the results related to the statistics of 13 final causes is the frequency of theories related to each selected cause. The most theoretical match for the identified causes is related to social exchange theory. This topic evokes the importance of this theory in the formation of the silence of the Court of Accounts and the format of the silence of the Court of Accounts. In other words, the dominant theory and the main basis for interpreting the reasons for silence in the Court of Accounts is the theory of social exchange. The core of this theory is based on the fact that if a behavior is rewarded, it is likely to be repeated by that person, but he tries to avoid costly behaviors (Hong et al., 2018).

In such a situation, if the auditors consider Ava as a costly behavior or if they do not gain benefits for Ava, they will prefer silence. Or in other words, they may exchange silence with the benefits they get from the executive apparatus. Or on the other hand, if the benefits they will get for silence are more than the benefits they will get for sound, they will choose silence. This

issue is especially relevant in an environment where the punishment is not proportional to the error, or the punishment is greater than the type of error. In addition to this, the presence of variables such as securing the auditor's personal interests from the executive body, inflation of laws and regulations, and lobbying by senior managers of the executive body, etc., can also lead to the occurrence of silence due to the weighting of the bottom of the scale's interests compared to the other. The scale manifests the sound expensively.

Of course, besides the theory of social exchange, the theories of resource protection and games are also in the second place, and a large part of the causes of silence can be explained in the context of these two theories. Perhaps the reason for the strong presence of game theory in this platform is the characters of actors in the court of calculations, which have a great effect on the occurrence of silence. There are three spectrums in Divan as the main characters. The first character is executive bodies that are audited by auditors. The second group is the auditors who perform their audit and supervisory duties on behalf of the Audit Court. The third group also has many stakeholders who can take advantage of the conditions; The Islamic Council, the people, and even the superior managers should also be considered as auditors. Auditors take their steps and decisions according to the information they have from other players. Considering the many considerations for the beneficiaries, a wide platform is provided for the silence of the auditors of the court. Regarding the resource protection theory, auditors want to protect what is valuable to them, such as their organizational position, interests in the executive branch, etc. So, the last two theories, along with the theory of social exchange, have a high power to explain the causes of silence-choice in the context of the Court of Accounts.

On the other hand, the theory that has the smallest practical area among the nine theories to justify the causes of silence is the glass ceiling theory. Perhaps the reason for this issue is the very small number of female auditors in the National Audit Office (about 15% of all auditors). For this reason, the

justification power of this theory for choosing silence in the Court of Accounts is small and insignificant.

Keywords: Silence, Meta Synthesis, Focus Group, Auditors of the Supreme Audit Court.

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