

# Developing a Model of Factors Affecting Interactional Dysfunctions between Independent Auditors and Financial Managers and Their Impact on the Relationship between Negotiation Styles and Managers' Likelihood of Fraudulent Financial Reporting

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**Abstract:** This study aimed to develop a model of factors affecting interactional dysfunctions between independent auditors and financial managers and to examine their role in the relationship between negotiation styles and managers' likelihood of fraudulent financial reporting. This study employed a sequential exploratory mixed-methods design. The qualitative phase used systematic grounded theory based on the Strauss and Corbin approach. Participants were selected through purposive and theoretical sampling until theoretical saturation was reached, yielding 35 experts, including 21 certified public accountants and 14 financial managers. Semi-structured in-depth interviews were analyzed through open, axial, and selective coding. The resulting framework was subsequently operationalized in a researcher-developed questionnaire. In the quantitative phase, 338 certified auditors and financial managers were selected from a population of 2,819 individuals using probability sampling and Cochran's formula. Data were analyzed using SPSS and SmartPLS, with reliability and construct validity assessed before examining correlations and structural relationships. Significant relationships were observed between interactional dysfunctions and all identified groups of conditions. Among causal conditions, related-party transactions showed the strongest positive association with interactional dysfunctions ( $r=.851$ ), whereas information transparency was negatively associated with them ( $r=-.543$ ). Among contextual conditions, appropriate organizational structure demonstrated the strongest inverse relationship with interactional dysfunctions ( $r=-.850$ ), followed by adequacy of disclosure ( $r=-.564$ ), while information risk was positively related ( $r=.390$ ). Among intervening conditions, managerial expectations had the strongest positive relationship with interactional dysfunctions ( $r=.783$ ), whereas management trust-building ( $r=-.488$ ), information-processing ability ( $r=-.433$ ), monitoring mechanisms ( $r=-.348$ ), and auditor personality characteristics ( $r=-.257$ ) were negatively associated with dysfunctions. Measurement-model indices also supported adequate reliability and validity of the constructs. Interactional dysfunctions between independent auditors and financial managers arise from interconnected informational, organizational, professional, and environmental conditions and represent an important mechanism through which negotiation processes may affect the likelihood of fraudulent financial reporting; strengthening transparency, governance, professional capabilities, monitoring, and trust-based communication may therefore reduce dysfunctional interactions and enhance financial-reporting integrity.

**Keywords:** Independent Auditors; Financial Managers; Interactional Dysfunctions; Negotiation Styles; Fraudulent Financial Reporting; Grounded Theory; Structural Equation Modeling.

## 1. Introduction

The credibility of financial reporting depends not only on accounting standards, auditing procedures, and formal systems of corporate governance, but also on the quality of interactions among the individuals who prepare, negotiate, review, and ultimately authorize financial information. Financial managers are responsible for preparing and presenting financial statements and therefore possess substantial knowledge about the economic substance of transactions, estimates, judgments, and internal organizational conditions. Independent auditors, in contrast, are expected to evaluate such information objectively, challenge questionable accounting treatments, obtain sufficient and appropriate audit evidence, and express an independent opinion regarding the fairness of the financial statements. Although these roles are formally distinct, the audit process necessarily requires extensive interaction between the two parties. Requests for evidence, discussions over accounting estimates, interpretations of standards, disagreements over disclosure, adjustments to financial statements, and negotiations regarding contentious accounting treatments create a complex interpersonal environment in which professional judgment and organizational interests intersect [1]. Consequently, the effectiveness of external auditing may be influenced not merely by technical competence but also by how independent auditors and financial managers communicate, negotiate, respond to disagreement, manage pressure, and maintain professional boundaries.

The auditor–client relationship is particularly important because auditing is inherently dependent on access to management-generated information. Auditors frequently rely on managers to provide explanations, supporting documentation, estimates, internal records, and contextual knowledge that cannot be obtained solely from externally observable evidence. This informational dependence creates a relationship in which cooperation is necessary, while excessive closeness may threaten independence and excessive conflict may reduce the quality of information exchange. Research on auditor communication has shown that the way audit inquiries are communicated and the professional tone adopted by auditors can affect client responses, indicating that the interactional form of audit communication is itself relevant to the quality of evidence obtained during the audit process [2]. More recent research has similarly focused on circumstances in which management behavior is uncooperative and has highlighted the possibility that auditors' professional judgments and their subsequent behavioral responses may not always be fully consistent [3]. These findings underline the importance of examining auditor–management interactions as behavioral processes rather than assuming that audit outcomes are determined exclusively by technical standards and formal procedures.

Interactional problems may be especially significant when the interests of auditors and managers diverge. Financial managers may seek accounting treatments that improve reported profitability, preserve contractual outcomes, avoid covenant violations, protect managerial reputation, support compensation arrangements, or reduce the likelihood of negative market reactions. Independent auditors, however, have a professional obligation to resist material misstatement, evaluate the appropriateness of accounting judgments, and protect the interests of users who rely on audited financial statements. These potentially competing objectives can transform ordinary professional exchanges into negotiations over evidence, disclosures, accounting estimates, and the treatment of contentious transactions. Such negotiations are not necessarily dysfunctional; indeed, constructive professional negotiation can facilitate clarification, reduce misunderstanding, and support higher-quality reporting. Nevertheless, when interactions become characterized by information withholding, strategic ambiguity, interpersonal pressure, excessive accommodation, defensive communication, power imbalance, or persistent

disagreement, they may develop into interactional dysfunctions capable of undermining professional skepticism and audit quality.

Negotiation is therefore a central mechanism through which the auditor–management relationship is operationalized. Negotiation styles determine how individuals respond when their interests, interpretations, or preferred accounting treatments differ. Some approaches emphasize collaboration and joint problem solving, whereas others may rely more heavily on competition, avoidance, accommodation, or compromise. In auditing, these styles may influence whether disputes are explored openly, whether sufficient evidence is obtained, whether management pressures are resisted, and whether controversial accounting choices are adequately resolved before the issuance of financial statements. Iranian research has specifically examined the negotiation process of auditors and has considered how particular cognitive and communicative approaches, including dialectical metaphor, may affect auditor negotiation [4]. Such work demonstrates that negotiation is not peripheral to professional auditing; rather, it constitutes an important behavioral component of the auditor’s interaction with management.

The effectiveness of professional interaction may also depend on the broader organizational and leadership environment in which audit activities occur. Leadership can shape expectations regarding communication, professional responsibility, accountability, independence, and the handling of disagreement. Research examining audit manager leadership style has emphasized the relevance of leadership characteristics to audit effectiveness, reinforcing the idea that interpersonal and managerial processes influence the functioning of assurance activities [5]. In addition, interactions within the audit team itself may affect how complex engagements are managed. The interaction between an engagement partner and a second audit partner illustrates that professional auditing includes multiple layers of interpersonal coordination and judgment that can affect the review and resolution of significant audit matters [6]. Accordingly, auditor–financial manager interactions should be understood within a broader system of professional relationships in which authority, communication, accountability, and judgment are continuously negotiated.

The duration and structure of professional relationships may further alter these interactions. Long-term auditor–client relationships can provide auditors with greater firm-specific knowledge, improve communication efficiency, and facilitate understanding of complex organizational processes; however, prolonged relationships may also raise concerns regarding familiarity, reduced professional distance, or excessive accommodation. Research considering auditor tenure and CEO tenure has highlighted the importance of examining the interaction between auditor-related and management-related characteristics when assessing audit quality [7]. This perspective is particularly relevant to interactional dysfunction because the behavior of auditors cannot be interpreted independently of the managers with whom they interact. Relationship histories, accumulated expectations, relative professional power, organizational dependence, and personal familiarity may influence whether negotiations remain constructive or gradually become dysfunctional.

Contemporary research also increasingly recognizes that auditor–client relations extend beyond isolated audit engagements and are embedded in broader interorganizational and economic networks. For example, research on common auditors and relationship-specific investments in supplier–customer relationships has drawn attention to how shared audit relationships may influence economic interactions between connected firms [1]. Similarly, research on product-market competition and auditor–client contracting has examined how competitive conditions may affect the contractual environment within which auditing takes place [8]. These studies point to the broader economic context surrounding auditor–client interactions. Competitive pressure, information risk, strategic dependence, and market uncertainty may influence managerial incentives as well as auditor behavior.

Consequently, dysfunctional interaction should not be viewed merely as an interpersonal problem; it may also emerge from institutional, informational, organizational, and market conditions that shape the incentives and constraints of both auditors and financial managers.

The information environment is another critical dimension of these relationships. Auditors must assess not only the numerical accuracy of financial statements but also the transparency, completeness, and credibility of managerial disclosures. The presentation of key audit matters and management disclosures can influence auditors' judgments and decisions, indicating that management-provided information and audit-related disclosure interact in shaping professional evaluation [9]. When financial information is transparent, sufficiently disclosed, and supported by reliable evidence, the potential for disagreement may be reduced and the auditor can more efficiently evaluate management assertions. Conversely, ambiguity in financial reporting, incomplete disclosure, information asymmetry, or strategically selective communication can increase uncertainty and create conditions in which negotiation becomes more difficult. Such circumstances may intensify interactional dysfunction because auditors are required to challenge management more extensively while managers may perceive audit scrutiny as threatening to their preferred reporting outcomes.

The importance of information sharing is also evident in governance settings beyond direct auditor–financial manager interactions. Research concerning audit committee meetings has considered whether the presence of management may suppress auditors' willingness to share information and whether an open audit committee chair can mitigate such a chilling effect [10]. This line of research is particularly relevant because it demonstrates that communication is shaped by social context, authority relationships, and the perceived consequences of disclosure. Auditors may possess technically relevant information yet communicate it differently depending on who is present, how receptive governance actors appear, and whether management is perceived as supportive or threatening. Thus, interactional dysfunction may arise not only from explicit disagreement but also from inhibited communication, strategic silence, incomplete information sharing, and the failure to openly discuss concerns.

Changes in corporate reporting further increase the complexity of auditor–management relationships. Auditors are increasingly involved in areas that extend beyond traditional historical financial statements, including sustainability-related reporting and assurance. Discussion of auditors' involvement in clients' sustainability reporting has highlighted emerging questions concerning professional roles, boundaries, responsibilities, and potential conflicts associated with expanded assurance activities [11]. As the reporting environment becomes broader and more judgment-intensive, opportunities for disagreement between auditors and management may increase. Sustainability disclosures, nonfinancial indicators, forward-looking assumptions, complex estimates, and evolving reporting requirements frequently involve greater discretion than routine accounting transactions. Such circumstances can increase the importance of negotiation style because the resolution of uncertainty may depend substantially on professional communication, mutual trust, documentation, and the ability to distinguish legitimate managerial judgment from opportunistic reporting behavior.

These interactional issues become particularly consequential when considered in relation to fraudulent financial reporting. Financial statement fraud represents an intentional distortion of accounting information and can impose substantial costs on investors, creditors, regulators, employees, auditors, and capital markets. Research on financial statement fraud has examined not only its occurrence but also recidivism and punishment, demonstrating the importance of considering fraud as a continuing governance and enforcement concern rather than merely as an isolated reporting failure [12]. Fraudulent reporting can involve deliberate misstatement, omission, manipulation of estimates, concealment of transactions, misleading classification, premature recognition, or other actions

designed to alter users' perceptions of organizational performance or financial position. Because managers have extensive influence over financial reporting systems and access to internal information, the interaction between management and independent auditors constitutes an important line of defense against such misconduct.

The consequences of financial fraud also extend beyond direct monetary loss. Fraud can affect investors' beliefs, decision-making processes, and perceptions regarding the credibility of financial information. Research examining financial fraud and investor awareness has emphasized the behavioral implications of fraud for market participants [13]. From this perspective, audit quality and auditor independence serve a broader public-interest function by supporting market confidence and reducing information asymmetry. When interactional dysfunction prevents auditors from obtaining reliable information, communicating concerns effectively, or resisting managerial pressure, the consequences may ultimately be transmitted to investors and other external stakeholders. Thus, understanding the behavioral processes within auditor–management negotiations is important not only for audit firms and corporate managers but also for the integrity of financial markets.

The public-interest dimension becomes even more pronounced when fraudulent reporting is considered alongside corruption and broader organizational wrongdoing. Contemporary scholarship has proposed a public-interest-based perspective on auditing for fraud and corruption, emphasizing that auditors' responsibilities must be understood in relation to the wider social consequences of undetected misconduct [14]. This perspective supports a shift from viewing fraud detection solely as a technical auditing problem toward recognizing its institutional, ethical, and societal dimensions. If organizational pressures, weak monitoring, insufficient accountability, problematic management expectations, or dysfunctional auditor–manager interactions reduce the auditor's ability to challenge questionable reporting, the resulting effects may extend well beyond the boundaries of the individual firm.

An additional complication is that relationships between auditors and client organizations are neither entirely adversarial nor entirely cooperative. Auditors need cooperation to obtain evidence and complete engagements efficiently, yet they must preserve sufficient independence to challenge management assertions. This duality creates an inherent relational tension. Close relationships may facilitate access to information and efficient coordination, whereas excessive relational dependence may impair objectivity. Conversely, highly confrontational relationships may preserve independence but can reduce information sharing, increase defensive managerial behavior, and make audit procedures more costly or less effective. Research examining auditor–client contracting under product-market competition provides a useful reminder that contractual and competitive conditions may alter the incentives surrounding these relationships [8], while studies of common auditors in economically connected relationships illustrate how audit arrangements may become embedded in broader patterns of organizational cooperation and investment [1]. Therefore, the central challenge is not simply to maximize either cooperation or auditor distance but to identify conditions under which professional interaction remains constructive without compromising skepticism and independence.

The same complexity applies to negotiation styles. A collaborative negotiation style can support information exchange and joint problem solving, but excessive accommodation may encourage management dominance. A competitive style may strengthen resistance to aggressive accounting practices, yet excessive confrontation may inhibit communication and induce strategic withholding of information. Avoidance can reduce immediate conflict while leaving material reporting issues unresolved, and compromise may facilitate agreement but may also create outcomes that do not fully satisfy financial reporting requirements. The effect of a particular negotiation style therefore cannot be evaluated independently of the interactional environment in which it is used. The same

negotiating behavior may produce different consequences depending on the transparency of information, managerial expectations, environmental pressure, strength of monitoring mechanisms, auditor personality, information-processing capacity, and organizational culture. This contextual dependence suggests that interactional dysfunction may play an important explanatory role in the association between negotiation styles and fraudulent reporting risk.

Existing studies provide important but fragmented insights into these issues. Some studies have concentrated on communication mode and professional tone [2]; others have examined auditor negotiation processes [4], leadership and audit effectiveness [5], interactions among audit partners [6], auditor and CEO tenure [7], uncooperative client behavior [3], management presence and auditor information sharing [10], management disclosures and auditor judgments [9], sustainability reporting relationships [11], auditor–client contracting under competition [8], interorganizational relationships involving common auditors [1], and the broader consequences and governance implications of fraud [12–14]. Collectively, this literature confirms that auditing is simultaneously a technical, behavioral, relational, and institutional process. However, these streams of research have generally examined individual elements of the phenomenon rather than integrating them into a unified framework explaining the factors that generate dysfunctional interactions between independent auditors and financial managers and the consequences of those dysfunctions for the relationship between negotiation behavior and fraudulent financial reporting.

This gap is especially important because interactional dysfunction is likely to be multidimensional. It may originate from causal conditions such as low information transparency, ambiguity in financial reporting, related-party transactions, information asymmetry, and environmental uncertainty; it may be shaped by contextual conditions such as disclosure adequacy, information risk, organizational structure, accountability-oriented human-resource development, and organizational responsibility culture; and it may be strengthened or weakened by intervening factors including monitoring effectiveness, managerial trust-building, environmental pressure, auditor personality characteristics, information-processing ability, and managerial expectations. Examining these elements jointly may provide a more comprehensive explanation of why similar negotiation styles produce different outcomes across auditor–management relationships. It may also identify organizational strategies through which dysfunctional interaction can be reduced, including improved communication, greater transparency, clearer expectations, stronger monitoring, ethical guidance, joint planning, and more effective conflict resolution.

Accordingly, developing an empirically grounded model can contribute to the literature in several ways. First, it moves beyond isolated examination of auditor characteristics or managerial behavior by treating auditor–financial manager interaction as a relational phenomenon. Second, it connects negotiation style with fraudulent financial reporting through the intervening context of interactional dysfunction rather than assuming a simple direct association. Third, it integrates informational, organizational, behavioral, and governance-related conditions within a single explanatory framework. Finally, it can provide practical guidance for audit firms, financial managers, boards, audit committees, regulators, and professional bodies seeking to strengthen auditor independence while preserving the level of cooperation necessary for effective auditing and credible financial reporting.

Therefore, the present study aimed to develop a model of the factors affecting interactional dysfunctions between independent auditors and financial managers and to examine the effect of these dysfunctions on the relationship between their negotiation styles and managers' likelihood of fraudulent financial reporting.

## 2. Methodology

The present study employed a mixed-methods research design integrating qualitative and quantitative approaches in a sequential exploratory framework. In terms of methodological orientation, the qualitative phase was exploratory and theory-generating, whereas the quantitative phase followed a descriptive–causal design intended to empirically examine the relationships identified in the qualitative stage. The use of a mixed-methods strategy was considered appropriate because the primary purpose of the study was not merely to test an existing theoretical framework, but first to identify and conceptualize the factors contributing to interactional dysfunctions between independent auditors and financial managers and subsequently to examine how these factors influence the relationship between the parties' negotiation styles and managers' likelihood of engaging in fraudulent financial reporting. Accordingly, qualitative data collection and analysis preceded the quantitative phase, and the findings generated during the qualitative stage provided the conceptual foundation for the development and empirical assessment of the quantitative model. Greater methodological priority was therefore assigned to the qualitative phase, while the subsequent quantitative analysis was used to validate, refine, and test the relationships incorporated into the emergent framework.

The qualitative phase was conducted using grounded theory because the study sought to generate an empirically grounded explanatory framework for a complex professional and behavioral phenomenon for which an integrated context-specific model was not available. More specifically, the systematic grounded-theory approach associated with Strauss and Corbin was adopted. This approach was selected because it provides a structured analytical procedure for moving from raw qualitative data to concepts, categories, relationships among categories, and ultimately an integrated theoretical model. Consistent with the principles of grounded theory, data collection and analysis were conducted iteratively rather than as completely separate stages. Emerging interpretations from earlier interviews informed subsequent sampling and data collection, and this recursive process continued until further evidence no longer provided substantively new conceptual information. The constant-comparison principle was maintained throughout the qualitative phase so that incidents were compared with other incidents, concepts with additional data, and categories with other categories as the conceptual structure gradually developed.

The population of the qualitative phase consisted of experts with extensive professional knowledge and experience relevant to accounting, auditing, financial management, auditor–management interactions, and financial reporting. Eligibility was determined according to predefined professional criteria. Participants were required to have at least 15 years of professional experience in accounting, auditing, or management; to possess an academic background in accounting or auditing across their university education; and to be members of the professional community of certified public accountants. Sampling began purposively by selecting information-rich individuals who were expected to provide substantial insight into the focal phenomenon. After the initial interviews, theoretical sampling was used so that subsequent participants could be selected in response to concepts, gaps, and relationships emerging from the ongoing analysis. Approximate theoretical saturation was reached after interviews with 28 participants, when additional interviews produced little new conceptual information. Nevertheless, seven further experts were included to increase confidence in saturation, clarify underdeveloped categories, and address remaining conceptual gaps. The final qualitative sample therefore consisted of 35 experts, including 21 certified public accountants or independent auditing professionals and 14 financial managers.

For the quantitative phase, the target population comprised certified auditors and financial managers associated with companies listed in the capital market. The sampling frame used for sample-size determination contained

2,819 eligible professionals. A probability-based sampling strategy was adopted, and the required quantitative sample size was calculated using Cochran's finite-population formula. The most conservative assumptions were applied by setting the expected proportion of the attribute in the population at .50 and its complement at .50, with a 95% confidence level corresponding to a standard normal value of 1.96 and a maximum acceptable sampling error of .05. Based on these parameters and the reported population size, the required sample was calculated as 338 participants. Consequently, questionnaires were distributed to obtain data from 338 respondents for the quantitative analyses. The quantitative phase was designed to evaluate the empirically derived model and to examine the proposed relationships among interactional dysfunctions, negotiation styles, and the likelihood of fraudulent financial reporting by managers.

Data collection was carried out through multiple complementary sources and instruments. During the qualitative phase, documentary evidence and semi-structured in-depth interviews constituted the principal sources of information. Relevant theoretical literature, professional models, academic documents, scientific journals, accounting and auditing materials, electronic resources, and other documents related to auditor–management interactions, financial reporting, professional behavior, negotiation, and fraud risk were examined to establish conceptual sensitivity and provide contextual understanding of the phenomenon. The principal qualitative instrument, however, was the semi-structured interview. This technique was selected because it provided sufficient structure to ensure that the principal research issues were addressed while allowing the interviewer to pursue new concepts, explanations, examples, and relationships that emerged naturally during interaction with participants. Although broad themes and topics were specified in the interview guide before data collection, the complete sequence and wording of questions were not rigidly predetermined. Follow-up and probing questions were therefore generated during interviews according to participants' responses and the emerging direction of the analysis.

Interviews were arranged in advance with eligible participants and were conducted at a time and setting acceptable to them. Before beginning each interview, the researcher explained the purpose of the investigation and clarified the expected scientific and professional contribution of the study. Questions were directed toward participants' experiences and perceptions concerning problematic auditor–manager interactions, conditions increasing or reducing such dysfunctions, characteristics of professional negotiations, pressures surrounding financial reporting, and mechanisms through which professional interactions could be associated with the risk or likelihood of fraudulent managerial reporting. Data collection remained flexible throughout the qualitative phase. As categories began to emerge, subsequent interviews increasingly focused on clarifying their properties, dimensions, antecedents, contextual conditions, intervening mechanisms, and potential consequences. In accordance with theoretical sampling, information obtained from each stage guided decisions regarding the type of evidence and professional perspectives required in subsequent stages.

The qualitative interview material was transformed into analytical units through the grounded-theory coding process. The analysis ultimately identified three broad groups of determinants relevant to interactional dysfunctions. The causal conditions included information transparency, ambiguity in financial reporting, related-party transactions, information asymmetry, and environmental uncertainty. Contextual conditions included adequacy of disclosure, information risk, an appropriate organizational structure, employee training in accountability, and development of a culture of responsibility. Intervening conditions included the effectiveness and importance of monitoring units, management trust-building, organizational environmental pressure, auditor personality characteristics, information-processing ability, and managerial expectations. The detailed concepts and

indicators associated with these categories subsequently informed operationalization of the constructs in the quantitative phase and development of the researcher-made components of the questionnaire.

Following completion of the qualitative analysis and formulation of the preliminary framework, a questionnaire was developed to quantitatively assess the constructs and relationships included in the proposed model. The questionnaire incorporated items derived from the qualitative codes and categories together with the measures required to examine the principal study constructs, including negotiation styles and the likelihood of fraudulent financial reporting. The item-development process was therefore directly connected to the grounded-theory results, allowing the quantitative instrument to reflect the professional language, conditions, and behavioral characteristics identified by practitioners in the qualitative phase. Where established standardized questionnaire components were applicable to the study variables, they were incorporated into the overall measurement package, whereas the context-specific dimensions of interactional dysfunctions were operationalized on the basis of the qualitative findings.

Several procedures were used to examine the validity and reliability of the quantitative instrument. Content validity was assessed by submitting the questionnaire to five experts familiar with accounting, auditing, financial management, and the focal research problem. These experts evaluated the relevance, clarity, representativeness, and appropriateness of the items in relation to the intended constructs. Their recommendations were reviewed and necessary revisions were incorporated before final administration of the questionnaire. Construct validity was subsequently examined through analysis of the measurement model in SmartPLS. The relationships between latent constructs and their observed indicators were assessed through the relevant factor loadings and measurement-model criteria to determine whether the empirical indicators adequately represented their intended theoretical constructs.

Internal consistency reliability was evaluated using both Cronbach's alpha and composite reliability. Cronbach's alpha was used as the conventional indicator of internal consistency among the items constituting each scale, while composite reliability was additionally employed because it is particularly appropriate in partial least squares structural equation modeling and incorporates the contribution of the individual indicators to their corresponding latent construct. Composite reliability values of approximately .70 or greater were regarded as evidence of acceptable internal consistency. The simultaneous consideration of content validity, construct validity, Cronbach's alpha, and composite reliability provided a multidimensional evaluation of the adequacy of the questionnaire before interpretation of the structural relationships among the study variables.

Analysis was conducted separately but sequentially for the qualitative and quantitative components, with integration occurring when the qualitative framework was operationalized and tested in the quantitative phase. Qualitative data were analyzed using the systematic grounded-theory procedure and the constant-comparison method. Analysis began as soon as the initial qualitative material became available and proceeded concurrently with further data collection. This iterative process allowed emerging findings to guide subsequent interviews and theoretical sampling. Rather than limiting the qualitative analysis to descriptive summaries of participants' statements, the objective was to move progressively toward conceptual abstraction and theory development. Participants' accounts therefore served as the empirical foundation from which concepts and relationships were developed rather than being treated simply as descriptive representations of professional opinions.

Open coding constituted the first stage of qualitative analysis. Interview data were examined carefully and divided into smaller meaningful segments. Relevant statements, incidents, ideas, behaviors, and professional experiences were compared and assigned conceptual labels that represented their underlying meaning. Analysis

was initially performed at a detailed level so that potentially important concepts would not be overlooked. Similar codes were continuously compared, consolidated, differentiated, or reorganized according to their conceptual properties and dimensions. The purpose of this process was to allow categories to emerge from the data rather than imposing a predetermined theoretical structure on the participants' accounts. The resulting preliminary concepts formed the analytical foundation for subsequent stages of coding.

Axial coding was then used to reorganize the fragmented concepts generated through open coding and to establish systematic relationships among the emerging categories. At this stage, the researcher examined how specific categories related to the central phenomenon and considered the conditions under which interactional dysfunctions between independent auditors and financial managers emerged, intensified, or diminished. Categories were examined in terms of causal conditions, contextual conditions, intervening conditions, relevant action or interaction mechanisms, and consequences. Continuous comparison enabled conceptually related codes to be grouped into broader categories and allowed relationships that were not initially apparent in the raw data to become increasingly explicit. This process provided the structural basis for explaining how professional, informational, organizational, environmental, and individual factors could shape dysfunctional auditor–manager interactions and their implications for negotiation and fraudulent financial reporting.

Selective coding constituted the final major stage of the grounded-theory analysis. During this phase, the categories developed through open and axial coding were integrated around a central explanatory structure. The researcher examined the conceptual connections among the principal categories, refined insufficiently developed dimensions, removed redundant or weakly relevant concepts, and returned to the qualitative data where necessary to confirm that the proposed relationships were supported by the empirical evidence. The aim was to transform the collection of categories into a coherent theoretical explanation rather than leave them as independent descriptive themes. The resulting framework represented the qualitative model of factors affecting interactional dysfunctions between independent auditors and financial managers and provided the conceptual architecture for examining their influence on the relationship between negotiation styles and managers' likelihood of fraudulent financial reporting. Theoretical saturation was considered achieved when additional qualitative evidence no longer substantially expanded the properties of the categories or altered the principal relationships incorporated into the emerging model.

The quantitative analysis was conducted using descriptive and inferential statistical procedures. Following questionnaire administration, the data were coded, screened, and entered into the statistical software environment. SPSS was used for data management and descriptive analysis. Frequencies and percentages were calculated for categorical variables, while appropriate measures of central tendency and dispersion, particularly means and standard deviations, were used to summarize quantitative variables and questionnaire constructs. Preliminary examination of the data also included assessment of the distributional characteristics of the study variables and pairwise associations among the principal constructs. The distributional behavior of the endogenous variables was examined, including consideration of Box–Cox procedures where appropriate, and the correlation structure was reviewed to determine whether the data were suitable for subsequent multivariate modeling.

The empirical structure of the constructs developed from the qualitative findings was then examined using factor-analytic procedures, after which the measurement and structural components of the proposed model were assessed. SmartPLS was used as the principal software for partial least squares structural equation modeling. Evaluation of the measurement model focused on determining whether the observed indicators adequately represented their respective latent constructs and whether acceptable evidence of construct validity and internal

consistency had been obtained. Factor loadings, Cronbach's alpha, and composite reliability were therefore considered before interpretation of the structural model. This stage was particularly important because several dimensions of interactional dysfunction were derived directly from the grounded-theory phase and required empirical confirmation within the larger quantitative sample.

After establishing the adequacy of the measurement model, the structural model was analyzed to test the hypothesized relationships among the latent variables. Structural equation modeling was selected because it permits simultaneous estimation of multiple relationships and provides an appropriate framework for examining direct and more complex associations among latent constructs. Standardized path coefficients were used to assess the magnitude and direction of the proposed relationships, while inferential significance was evaluated using the corresponding test statistics and probability values generated through the SmartPLS estimation procedure. Resampling procedures were used where required to obtain robust estimates of the significance of structural paths. The structural analysis specifically examined whether the factors representing interactional dysfunctions between independent auditors and financial managers were significantly associated with the study outcomes and whether these factors altered or explained the relationship between negotiation styles and managers' likelihood of fraudulent financial reporting, in accordance with the theoretical configuration derived from the qualitative phase.

Model evaluation was based on the combined adequacy of the measurement and structural components rather than on the statistical significance of individual paths alone. Reliability and construct validity were examined first, followed by the magnitude and statistical significance of the structural relationships and the explanatory performance of the proposed model. PLS-compatible model-assessment criteria were given priority because SmartPLS constituted the principal structural modeling environment. This integrated analytical strategy enabled the research to progress from inductive discovery of professionally meaningful factors in the qualitative phase to systematic empirical examination of those factors in a substantially larger quantitative sample. Accordingly, the final mixed-methods interpretation was based on convergence between the grounded-theory framework and the quantitative evidence concerning the relationships among interactional dysfunctions, negotiation behavior, and the likelihood of fraudulent managerial financial reporting.

### 3. Findings and Results

The findings were derived from the sequential qualitative and quantitative phases of the study. In the qualitative phase, the interview data were analyzed through systematic grounded-theory procedures. Following initial conceptualization and constant comparison of the interview data, the identified concepts were progressively organized through axial and selective coding. The axial coding stage resulted in five major contextual categories comprising adequacy of disclosure, information risk, appropriate organizational structure, human-resource training in accountability, and development of a culture of responsibility. These categories represented organizational and informational conditions within which interactional dysfunctions between independent auditors and financial managers could emerge or be intensified. The complete axial categories and their constituent codes are presented in Table 1.

**Table 1. Results of Axial Coding**

| Category               | Codes and descriptions                                                                                                                                                                                                                                                                                                                  |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Adequacy of disclosure | ACA01: Accountants' reactions; ACA02: Users' decisions; ACA03: Informative capacity; ACA04: Presence of high risk; ACA05: Company credit standing; ACA06: Existence of a transparent corporate system; ACA07: Information balance; ACA08: Benefits exceeding costs; ACA09: Increased stock liquidity; ACA10: Capital-market efficiency; |

|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                            | ACA11: Reduction of conflicts between managers and shareholders; ACA12: Attention to disclosure requirements; ACA13: Acceptance of high costs; ACA14: Existence of proprietary costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Information risk                           | ACB01: Different business environments; ACB02: Risk perception; ACB03: Barriers to achieving organizational objectives; ACB04: Strategic planning; ACB05: Formal and informal policies; ACB06: Better performance of the economic entity; ACB07: Alignment of risk appetite with strategy; ACB08: Response to risk; ACB09: Information and technology flows.                                                                                                                                                                                                                                                                                                                                                                                                           |
| Appropriate organizational structure       | ACC01: Objectives and policies; ACC02: Management authority; ACC03: Maximum utilization of resources; ACC04: Management education and experience; ACC05: Company-specific characteristics; ACC06: Interests of investors and shareholders; ACC07: Reliable financial reports; ACC08: Financial health of the company; ACC09: Performance evaluation; ACC10: Profitability capacity.                                                                                                                                                                                                                                                                                                                                                                                    |
| Human-resource training in accountability  | ACD01: Advanced human-resource management models; ACD02: Employee capabilities; ACD03: Individual employee characteristics; ACD04: Employee responsibility; ACD05: Functions of the human-resource management system; ACD06: Human-resource recruitment mechanisms; ACD07: Workforce planning and recruitment; ACD08: Job design and evaluation; ACD09: Development of human-resource skills; ACD10: Establishment of performance-evaluation systems; ACD11: Employee safety, hygiene, and health; ACD12: Attention to ethical standards; ACD13: Design of a competency system; ACD14: Human-resource management information systems; ACD15: Understanding organizational culture; ACD16: Organization-specific considerations; ACD17: Improvement of employee skills. |
| Development of a culture of responsibility | ACE01: Active participation; ACE02: Commitment; ACE03: Acceptance of mistakes; ACE04: Job satisfaction; ACE05: Strengthening trust; ACE06: Increased innovation; ACE07: Encouragement of greater responsibility; ACE08: Creation of a safe work environment; ACE09: Interaction with colleagues; ACE10: Improvement of employee morale; ACE11: Growth of creativity; ACE12: Improvement of work quality; ACE13: Career advancement; ACE14: Effective productivity management; ACE15: Understanding the productivity-management cycle.                                                                                                                                                                                                                                  |

The selective-coding stage further integrated the qualitative findings and identified six intervening categories that played an important role in shaping professional interactions and their potential consequences. These comprised monitoring and the importance of supervisory units, management trust-building, company environmental pressure, auditor personality characteristics, information-processing ability, and managerial expectations. Selective coding indicated that interactional dysfunctions could not be understood exclusively through financial-reporting or disclosure conditions; rather, monitoring structures, interpersonal trust, occupational pressures, individual auditor characteristics, cognitive information-processing capabilities, and managerial demands also contributed to the emerging explanatory framework. The complete selective-coding findings are presented in Table 2.

**Table 2. Results of Selective Coding**

| Category                                       | Codes and descriptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Monitoring and importance of supervisory units | SCA01: Importance of supervisory units; SCA02: Occurrence of violations and administrative corruption; SCA03: Prevention of violations; SCA04: Increasing transparency and accountability in organizations; SCA05: Creating public trust; SCA06: Improving performance; SCA07: Promoting administrative integrity; SCA08: Identifying and correcting weaknesses in the administrative system; SCA09: Improving organizational efficiency and effectiveness; SCA10: Increasing customer satisfaction; SCA11: Informed decision-making; SCA12: Improving organizational culture; SCA13: Maintaining and improving efficiency; SCA14: Transparency and integrity of organizations and institutions; SCA15: Continuous monitoring of processes and performance; SCA16: Identifying problems; SCA17: Providing timely feedback to managers; SCA18: Monitoring and inspection; SCA19: Quality of services and products; SCA20: Existence of efficient supervisory units; SCA21: Resource allocation and improvement of organizational performance. |
| Management trust-building                      | SCB01: Increasing organizational trust; SCB02: Positive consequences; SCB03: Progressive trust-building; SCB04: Employee motivation and enthusiasm; SCB05: Increased productivity; SCB06: Mutual trust between managers and employees; SCB07: Positive workplace climate; SCB08: Reduction of conflicts; SCB09: Increased organizational commitment; SCB10: Foundation of healthy relationships; SCB11: Improved communication; SCB12: Self-confidence and security; SCB13: Appropriate environment for creativity and innovation; SCB14: Open and transparent communication; SCB15: Efforts toward achieving objectives; SCB16: Encouraging employees; SCB17: Expression of ideas and concerns.                                                                                                                                                                                                                                                                                                                                             |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company environmental pressure      | SCC01: Environmental pressure within the company; SCC02: Combination of external and internal factors; SCC03: Employee trust, health, and welfare; SCC04: Organizational dynamism; SCC05: Physical workplace conditions such as temperature and lighting; SCC06: Pressure arising from equipment and machinery; SCC07: Accidents, injuries, and increased stress; SCC08: Unhealthy and high-pressure relationships; SCC09: Weak organizational culture; SCC10: Lack of support; SCC11: Discrimination and injustice; SCC12: Psychological pressure on employees; SCC13: Pressure resulting from competition; SCC14: Intense competition in the labor market.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Auditor personality characteristics | SCD01: Performance of duties; SCD02: Evaluation of organizations' financial performance; SCD03: Ability to communicate effectively; SCD04: Adherence to ethical principles; SCD05: Honesty; SCD06: Accuracy; SCD07: Independence; SCD08: Objectivity; SCD09: Accuracy and attention to detail; SCD10: Accurate reporting of financial facts; SCD11: Objectivity in judgments; SCD12: Critical and analytical thinking; SCD13: Ability to communicate effectively; SCD14: Critical examination of financial information; SCD15: In-depth analysis; SCD16: Identification of organizational weaknesses; SCD17: Responsibility; SCD18: Acceptance of responsibility for work outcomes; SCD19: Flexibility; SCD20: Persistence and diligence; SCD21: Confidence in one's abilities; SCD22: Self-confidence; SCD23: Maintenance of confidentiality; SCD24: Promotion of financial transparency and accountability.                                                                                                                                                                                            |
| Information-processing ability      | SCE01: Audit quality; SCE01: Increased efficiency; SCE01: Reduction of risks; SCE01: Increased accuracy and reduction of human error; SCE01: Use of data-processing tools; SCE01: More reliable results; SCE01: Detection of fraud and financial violations; SCE01: Identification of abnormal patterns; SCE01: Big-data analysis; SCE01: Detection of anomalies; SCE01: Saving time and costs; SCE01: Reduction in audit completion time; SCE01: Reduction of operating costs; SCE01: Support for evidence-based decision-making; SCE01: Reports compliant with legal requirements; SCE01: Compliance with auditing standards and regulations; SCE01: Accurate collection and analysis of evidence; SCE01: Documentation of processes and preparation of transparent reports; SCE01: Improved traceability and documentation; SCE01: Development of continuous auditing; SCE01: Ability to track changes; SCE01: Improved data security and reduced security risks.                                                                                                                                     |
| Managerial expectations             | SCF01: Pressure to maintain one's occupational position; SCF02: Economic changes and market fluctuations; SCF03: Job security and employee welfare; SCF04: Heavy workload; SCF05: Tight deadlines; SCF06: High expectations; SCF07: Resource shortages; SCF08: Ambiguous employee roles and duties; SCF09: Stress and occupational burnout; SCF10: Pressure caused by work-life imbalance; SCF11: Importance of managing environmental pressure; SCF12: Absenteeism and sick leave; SCF13: Health and safety problems; SCF14: Planning and organization; SCF15: Accurate planning; SCF16: Setting priorities; SCF17: Fair distribution of tasks; SCF18: Optimal use of resources; SCF19: Creation of a supportive environment; SCF20: Fair distribution of tasks; SCF21: Provision of appropriate training; SCF22: Time-management training; SCF23: Problem solving; SCF24: Communication skills; SCF25: Coping with stress; SCF26: Trust, respect, cooperation, and interaction; SCF01: Facilitation of work-life balance; SCF01: Provision of appropriate leave and support; SCF01: Safety and health. |

Following development of the qualitative framework, the measurement properties of the quantitative instrument were evaluated. Cronbach's alpha, composite reliability, and convergent validity were calculated for all 16 constructs identified in the qualitative model. As shown in Table 3, Cronbach's alpha coefficients ranged from .788 to .898, and all were above the conventional minimum value of .70. Composite reliability coefficients ranged from .715 to .878 and likewise exceeded .70 for every construct. The reported convergent-validity values ranged from .512 to .699 and were all greater than the minimum criterion of .50. Thus, the results supported the internal consistency, composite reliability, and convergent validity of the measurement instruments used in the quantitative phase.

**Table 3. Reliability and Validity of the Study Constructs**

| Variable                             | Cronbach's alpha | Composite reliability | Convergent validity |
|--------------------------------------|------------------|-----------------------|---------------------|
| Information transparency             | .826             | .878                  | .656                |
| Ambiguity in financial reporting     | .878             | .715                  | .685                |
| Related-party transactions           | .896             | .777                  | .699                |
| Information asymmetry                | .812             | .769                  | .649                |
| Environmental uncertainty            | .833             | .866                  | .512                |
| Adequacy of disclosure               | .802             | .813                  | .593                |
| Information risk                     | .788             | .799                  | .599                |
| Appropriate organizational structure | .856             | .720                  | .612                |

|                                                |      |      |      |
|------------------------------------------------|------|------|------|
| Human-resource training in accountability      | .802 | .719 | .603 |
| Development of a culture of responsibility     | .864 | .802 | .559 |
| Monitoring and importance of supervisory units | .858 | .830 | .622 |
| Management trust-building                      | .898 | .811 | .605 |
| Company environmental pressure                 | .855 | .825 | .633 |
| Auditor personality characteristics            | .812 | .785 | .614 |
| Information-processing ability                 | .863 | .755 | .690 |
| Managerial expectations                        | .826 | .717 | .655 |

The correlation analysis was subsequently conducted to examine the relationships among the variables before estimating the structural model. Correlation coefficients range from  $-1$  to  $+1$ , with positive coefficients indicating that increases in one variable are associated with increases in the other and negative coefficients indicating inverse relationships. The results demonstrated meaningful associations between interactional dysfunctions and the causal, contextual, and intervening conditions of the model. According to the reported results, the correlations among the study variables were statistically significant, thereby supporting continuation to structural equation modeling. For clarity and to preserve the three conceptual groups while maintaining the required number of tables, the three original correlation matrices are presented as separate panels within Table 4.

**Table 4. Correlations Among the Study Variables**

**Panel A. Causal conditions**

| Variable                         | Information transparency | Ambiguity in financial reporting | Related-party transactions | Information asymmetry | Environmental uncertainty | Interactional dysfunctions |
|----------------------------------|--------------------------|----------------------------------|----------------------------|-----------------------|---------------------------|----------------------------|
| Information transparency         | 1.000                    | -.745                            | -.712                      | -.544                 | -.517                     | -.543                      |
| Ambiguity in financial reporting | -.745                    | 1.000                            | .635                       | .455                  | .237                      | .278                       |
| Related-party transactions       | -.712                    | .635                             | 1.000                      | .418                  | .122                      | .851                       |
| Information asymmetry            | -.544                    | .455                             | .418                       | 1.000                 | .333                      | .206                       |
| Environmental uncertainty        | -.517                    | .237                             | .122                       | .333                  | 1.000                     | .374                       |
| Interactional dysfunctions       | -.543                    | .278                             | .851                       | .206                  | .374                      | 1.000                      |

**Panel B. Contextual conditions**

| Variable                             | Adequacy of disclosure | Information risk | Appropriate organizational structure | Human-resource training | Culture of responsibility | Interactional dysfunctions |
|--------------------------------------|------------------------|------------------|--------------------------------------|-------------------------|---------------------------|----------------------------|
| Adequacy of disclosure               | 1.000                  | -.718            | .712                                 | .504                    | .219                      | -.564                      |
| Information risk                     | -.718                  | 1.000            | .648                                 | -.455                   | -.568                     | .390                       |
| Appropriate organizational structure | .712                   | .648             | 1.000                                | .418                    | .875                      | -.850                      |
| Human-resource training              | .504                   | -.455            | .418                                 | 1.000                   | .235                      | -.237                      |
| Culture of responsibility            | .219                   | -.568            | .875                                 | .235                    | 1.000                     | -.234                      |
| Interactional dysfunctions           | -.564                  | .390             | -.850                                | -.237                   | -.234                     | 1.000                      |

**Panel C. Intervening conditions**

| Variable                            | Monitoring units | Management trust-building | Company environmental pressure | Auditor personality characteristics | Information-processing ability | Managerial expectations | Interactional dysfunctions |
|-------------------------------------|------------------|---------------------------|--------------------------------|-------------------------------------|--------------------------------|-------------------------|----------------------------|
| Monitoring units                    | 1.000            | .621                      | -.217                          | .454                                | .451                           | .715                    | -.348                      |
| Management trust-building           | .621             | 1.000                     | -.188                          | .164                                | .209                           | .390                    | -.488                      |
| Company environmental pressure      | -.217            | -.188                     | 1.000                          | -.601                               | -.321                          | -.697                   | .389                       |
| Auditor personality characteristics | .454             | .164                      | -.601                          | 1.000                               | .131                           | .400                    | -.257                      |
| Information-processing ability      | .451             | .209                      | -.321                          | .131                                | 1.000                          | .119                    | -.433                      |
| Managerial expectations             | .715             | .390                      | -.697                          | .400                                | .119                           | 1.000                   | .783                       |
| Interactional dysfunctions          | -.348            | -.488                     | .389                           | -.257                               | -.433                          | .783                    | 1.000                      |

Within the causal conditions, the strongest relationship with interactional dysfunctions was observed for related-party transactions ( $r = .851$ ), indicating a substantial positive association. Environmental uncertainty ( $r = .374$ ), ambiguity in financial reporting ( $r = .278$ ), and information asymmetry ( $r = .206$ ) were also positively related to interactional dysfunctions, whereas information transparency was inversely associated with interactional dysfunctions ( $r = -.543$ ). These results suggested that greater transparency corresponded with fewer dysfunctional interactions, while conditions involving related-party transactions, reporting ambiguity, unequal access to information, and environmental uncertainty corresponded with greater interactional dysfunction.

Within the contextual conditions, appropriate organizational structure showed the strongest inverse association with interactional dysfunctions ( $r = -.850$ ). Adequacy of disclosure was also negatively correlated with interactional dysfunctions ( $r = -.564$ ), as were human-resource training in accountability ( $r = -.237$ ) and development of a culture of responsibility ( $r = -.234$ ). By contrast, information risk was positively correlated with interactional dysfunctions ( $r = .390$ ). The contextual correlations therefore indicated that stronger organizational arrangements, improved disclosure, accountability-oriented training, and responsibility-oriented culture were associated with lower interactional dysfunction, whereas higher information risk was associated with increased dysfunction.

Among the intervening conditions, managerial expectations demonstrated the strongest positive relationship with interactional dysfunctions ( $r = .783$ ). Company environmental pressure was also positively associated with interactional dysfunctions ( $r = .389$ ). In contrast, management trust-building ( $r = -.488$ ), information-processing ability ( $r = -.433$ ), monitoring and importance of supervisory units ( $r = -.348$ ), and auditor personality characteristics ( $r = -.257$ ) were inversely associated with interactional dysfunctions. These findings indicate that stronger monitoring, greater trust, stronger information-processing capability, and favorable auditor characteristics were associated with lower levels of dysfunctional professional interaction, whereas greater managerial demands and environmental pressure were associated with increased dysfunction.

Factorial validity was then assessed through the standardized factor loadings of the questionnaire items. Factor loadings represent the degree of association between an observed indicator and its corresponding latent construct. The results of the factor-loading analysis for the causal, contextual, and intervening-condition questionnaires are

reported in Table 5. All factor loadings exceeded the adopted minimum criterion of .40. Consequently, none of the questionnaire items required elimination or modification on the basis of insufficient loading, and the indicators were retained for subsequent analysis.

**Table 5. Factor Loadings of Questionnaire Items**

| Questionnaire          | Item | Loading | Item | Loading | Item | Loading | Item | Loading |
|------------------------|------|---------|------|---------|------|---------|------|---------|
| Causal conditions      | 1    | .425    | 12   | .854    | 23   | .504    | 34   | .874    |
|                        | 2    | .444    | 13   | .695    | 24   | .588    | 35   | .490    |
|                        | 3    | .625    | 14   | .499    | 25   | .596    | 36   | .462    |
|                        | 4    | .521    | 15   | .500    | 26   | .541    | 37   | .529    |
|                        | 5    | .544    | 16   | .565    | 27   | .555    | 38   | .503    |
|                        | 6    | .569    | 17   | .522    | 28   | .595    | 39   | .565    |
|                        | 7    | .625    | 18   | .477    | 29   | .578    | 40   | .516    |
|                        | 8    | .655    | 19   | .496    | 30   | .699    | 41   | .471    |
|                        | 9    | .448    | 20   | .487    | 31   | .785    | 42   | .460    |
|                        | 10   | .502    | 21   | .410    | 32   | .599    | 43   | .506    |
|                        | 11   | .593    | 22   | .444    | 33   | .602    | —    | —       |
| Contextual conditions  | 1    | .504    | 14   | .422    | 27   | .765    | 40   | .758    |
|                        | 2    | .505    | 15   | .489    | 28   | .689    | 41   | .525    |
|                        | 3    | .477    | 16   | .452    | 29   | .655    | 42   | .558    |
|                        | 4    | .453    | 17   | .754    | 30   | .567    | 43   | .566    |
|                        | 5    | .800    | 18   | .666    | 31   | .568    | 44   | .516    |
|                        | 6    | .574    | 19   | .637    | 32   | .775    | 45   | .877    |
|                        | 7    | .689    | 20   | .678    | 33   | .754    | 46   | .754    |
|                        | 8    | .551    | 21   | .632    | 34   | .469    | 47   | .825    |
|                        | 9    | .678    | 22   | .602    | 35   | .461    | 48   | .741    |
|                        | 10   | .514    | 23   | .488    | 36   | .493    | 49   | .645    |
|                        | 11   | .557    | 24   | .493    | 37   | .756    | 50   | .856    |
|                        | 12   | .699    | 25   | .582    | 38   | .717    | 51   | .633    |
| Intervening conditions | 13   | .714    | 26   | .596    | 39   | .725    | 52   | .625    |
|                        | 1    | .768    | 11   | .557    | 21   | .685    | 31   | .598    |
|                        | 2    | .604    | 12   | .721    | 22   | .865    | 32   | .701    |
|                        | 3    | .808    | 13   | .508    | 23   | .585    | 33   | .703    |
|                        | 4    | .466    | 14   | .498    | 24   | .707    | 34   | .682    |
|                        | 5    | .507    | 15   | .502    | 25   | .642    | 35   | .599    |
|                        | 6    | .633    | 16   | .512    | 26   | .531    | 36   | .576    |
|                        | 7    | .680    | 17   | .672    | 27   | .668    | 37   | .522    |
|                        | 8    | .590    | 18   | .478    | 28   | .612    | 38   | .538    |
|                        | 9    | .477    | 19   | .710    | 29   | .633    | —    | —       |
|                        | 10   | .706    | 20   | .622    | 30   | .612    | —    | —       |

For the causal-condition questionnaire, factor loadings ranged from .410 to .874. The contextual-condition questionnaire produced loadings ranging from .422 to .877, while loadings for the intervening-condition questionnaire ranged from .466 to .865. Because every loading was greater than .40, the variance shared between each construct and its indicators was considered adequate relative to measurement error. Accordingly, all questionnaire items were preserved in the measurement model.

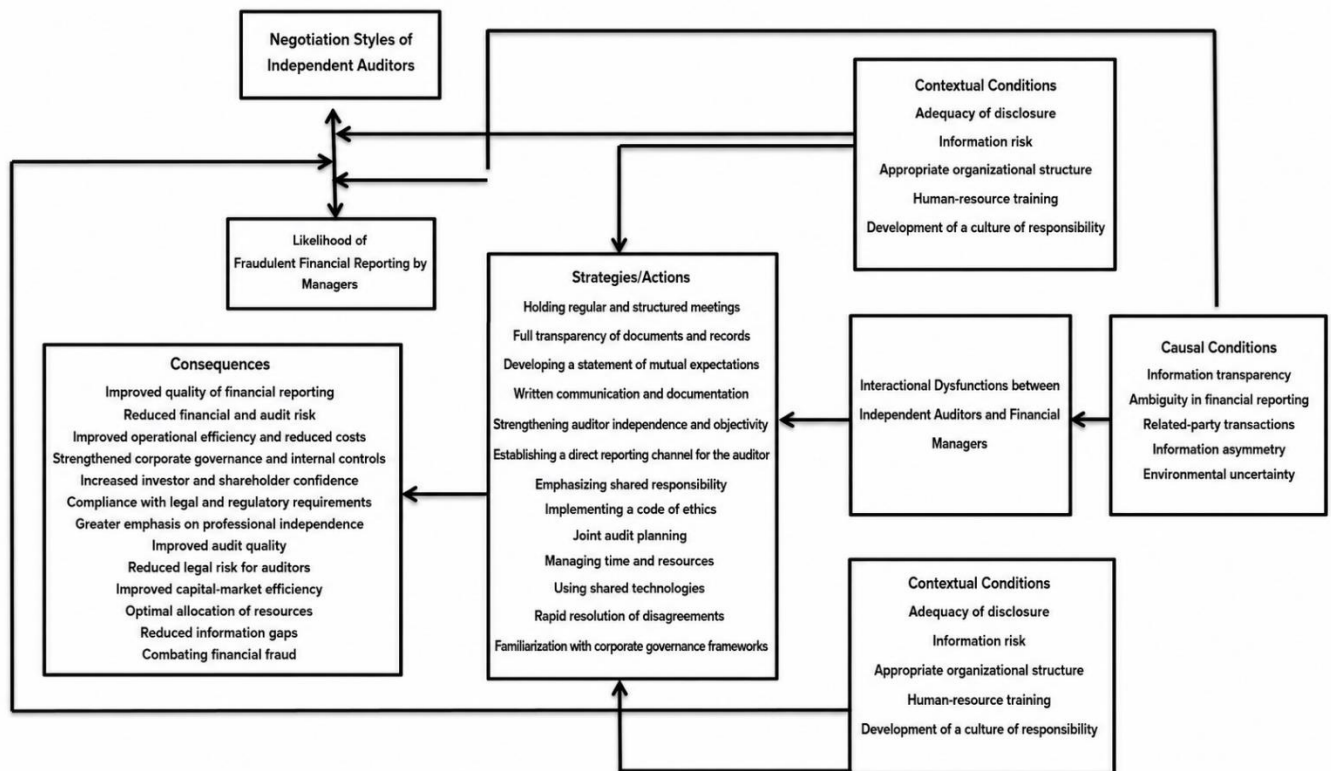
The distribution of responses across the five questionnaire response categories was also examined. A total of 40,964 item-level responses were recorded. As shown in Table 6, 7,118 responses, corresponding to 17% of all responses, were assigned to response category 1; 4,281 responses, or 11%, were assigned to category 2; 8,004

responses, or 20%, were assigned to category 3; 9,844 responses, or 24%, were assigned to category 4; and 11,717 responses, or 28%, were assigned to category 5. Thus, the two upper response categories jointly accounted for 52% of all responses.

**Table 6. Distribution of Questionnaire Responses Across the Likert Scale**

| Description                       | Response 1 | Response 2 | Response 3 | Response 4 | Response 5 | Total  |
|-----------------------------------|------------|------------|------------|------------|------------|--------|
| Number of questionnaire responses | 7,118      | 4,281      | 8,004      | 9,844      | 11,717     | 40,964 |
| Percentage of responses           | 17%        | 11%        | 20%        | 24%        | 28%        | 100%   |

Overall, the qualitative findings established a multidimensional framework in which contextual and intervening factors complemented the previously identified causal conditions associated with interactional dysfunctions between independent auditors and financial managers. The quantitative measurement results subsequently supported the reliability and validity of all constructs incorporated into this framework. Correlation analysis further demonstrated systematic relationships between interactional dysfunctions and each group of antecedent conditions, while the factor-loading analysis confirmed that all questionnaire indicators met the minimum retention criterion. Taken together, these preliminary findings established an adequate empirical basis for subsequent testing of the structural relationships among interactional dysfunctions, negotiation styles, and managers' likelihood of fraudulent financial reporting.



**Figure 1. Final Conceptual Model**

#### 4. Discussion and Conclusion

The present study sought to develop an explanatory model of the factors contributing to interactional dysfunctions between independent auditors and financial managers and to clarify how these dysfunctions can influence the relationship between negotiation styles and managers' likelihood of fraudulent financial reporting.

The mixed-methods findings showed that interactional dysfunctions are not attributable to a single behavioral or organizational determinant. Rather, they emerge from the combined effects of causal, contextual, and intervening conditions operating within the auditor–management relationship. The qualitative analysis identified information transparency, ambiguity in financial reporting, related-party transactions, information asymmetry, and environmental uncertainty as causal conditions; adequacy of disclosure, information risk, organizational structure, human-resource training in accountability, and a culture of responsibility as contextual conditions; and monitoring mechanisms, management trust-building, company environmental pressure, auditor personality characteristics, information-processing ability, and managerial expectations as intervening conditions. The quantitative findings further supported the adequacy of these constructs, with acceptable internal consistency, composite reliability, convergent validity, and factor loadings for all questionnaire dimensions. Collectively, the results suggest that auditor–financial manager interaction should be understood as a multidimensional professional process in which informational quality, organizational governance, psychological characteristics, workplace pressures, and negotiation behavior operate simultaneously.

Among the causal conditions, related-party transactions demonstrated the strongest positive relationship with interactional dysfunctions. This finding is theoretically meaningful because related-party transactions often involve complex economic relationships, differences between formal contractual arrangements and underlying economic substance, and heightened risks of managerial discretion. Such transactions may therefore require auditors to exercise greater professional skepticism and demand more detailed explanations and documentation from financial managers. Under these circumstances, the likelihood of disagreement regarding valuation, disclosure, classification, or the economic justification of transactions may increase. The finding is consistent with research emphasizing that auditor–client relationships are shaped by relational and contractual dependencies rather than by purely mechanical verification processes. Dhaliwal et al. showed that common auditors can influence relationship-specific investment within supplier–customer relationships, demonstrating that audit relationships are embedded in broader networks of economic dependence and information exchange [1]. Similarly, Li and Walton emphasized that competitive conditions can shape auditor–client contracting and alter incentives within the professional relationship [8]. In this context, related-party transactions may increase interactional tension because the auditor must evaluate not only technical compliance but also the substance and transparency of transactions that may serve managerial or controlling-party interests.

Information transparency was negatively associated with interactional dysfunctions, indicating that greater transparency was accompanied by fewer dysfunctional exchanges between auditors and financial managers. This finding supports the proposition that accessible, complete, and credible information reduces uncertainty and limits the scope for strategic disagreement. When auditors receive timely documentation, clear explanations, and verifiable supporting evidence, the need for repeated inquiries and confrontational negotiation is likely to decrease. Conversely, withholding information or presenting incomplete explanations can create suspicion and intensify professional conflict. Saiewitz and Kida demonstrated that auditors’ communication mode and professional tone influence how clients respond to audit inquiries, indicating that information exchange is sensitive to the quality of professional communication [2]. Helikum et al. similarly showed that social conditions surrounding audit meetings can affect auditors’ willingness to share information, particularly when management presence creates a chilling effect [10]. These studies support the present finding that transparency is fundamentally relational: it depends not only on whether information exists, but also on whether organizational actors are willing and able to exchange it openly.

Ambiguity in financial reporting, information asymmetry, and environmental uncertainty were positively related to interactional dysfunctions, although their associations were weaker than that of related-party transactions. These findings indicate that uncertainty surrounding financial information creates conditions in which auditors and managers are more likely to interpret evidence differently and defend competing judgments. Financial reporting increasingly involves estimates, assumptions, projections, and disclosure choices for which there may not be a single mechanically correct outcome. Ma et al. found that key audit matters and management disclosures affect auditors' judgments and decisions, illustrating how the framing and content of management-provided information can alter professional evaluation [9]. Malsch also emphasized the increasing complexity of auditor involvement in sustainability reporting, where professional boundaries and reporting responsibilities may be less clearly defined than in conventional financial reporting [11]. Together, these studies help explain why ambiguity and uncertainty may heighten interactional dysfunction: as reporting becomes more judgment-intensive, the process of reaching agreement increasingly depends on negotiation, evidence interpretation, and the relative influence of auditors and managers.

The contextual findings were equally important. Appropriate organizational structure had the strongest negative correlation with interactional dysfunctions, followed by adequacy of disclosure. This suggests that clearly defined authority, reliable reporting systems, appropriate allocation of responsibilities, and effective organizational control mechanisms can substantially reduce problematic auditor–manager interactions. A strong organizational structure may limit the ability of individual managers to dominate reporting decisions and can make audit evidence more accessible and traceable. In addition, adequate disclosure can reduce disagreement by creating clearer expectations about what information must be communicated to external stakeholders. These findings align with research demonstrating the importance of organizational and leadership conditions for audit effectiveness. Safipour Afshar et al. found that audit manager leadership style is associated with internal audit effectiveness, highlighting the influence of leadership and organizational behavior on assurance processes [5]. Bakhtiari et al. similarly drew attention to interaction between engagement managers or partners within the audit process, suggesting that coordination among professional actors can affect how judgments and responsibilities are managed [6]. The present findings extend this logic to the interface between independent auditors and financial managers by showing that structured organizational systems can provide a stabilizing environment for professional interaction.

Human-resource training in accountability and the development of a culture of responsibility were also negatively associated with interactional dysfunctions. Although the magnitudes of these correlations were smaller, their direction is noteworthy. Training employees to understand accountability, professional responsibilities, ethical requirements, and the consequences of inaccurate reporting may reduce resistance to audit procedures and improve cooperation with independent auditors. Likewise, a responsibility-oriented culture can normalize error acknowledgment, transparent communication, and constructive responses to professional scrutiny. These findings are consistent with the broader observation that audit quality is shaped by behavioral and relational factors in addition to technical competence. Kamali Zargani et al. showed that the use of dialectical metaphor may affect auditors' negotiation processes, emphasizing that the way professional issues are conceptualized and communicated can influence interaction outcomes [4]. Thus, accountability training and responsibility culture may provide the social conditions required for negotiation to function as a mechanism for problem solving rather than as a contest for dominance.

The intervening conditions further demonstrated that the auditor–manager relationship is highly sensitive to managerial expectations and workplace pressure. Managerial expectations showed the strongest positive

association with interactional dysfunctions, while company environmental pressure was also positively related to dysfunction. High managerial expectations may involve pressure to meet earnings targets, maintain market reputation, comply with tight deadlines, protect managerial positions, or present favorable financial results. Such pressures can place financial managers in a position where they become more resistant to auditor adjustments or disclosure demands. This interpretation is consistent with the literature on financial reporting fraud. Wang et al. demonstrated that financial statement fraud can recur and that punishment and enforcement remain important components of deterrence, indicating that fraudulent reporting may be sustained by persistent organizational incentives rather than isolated individual mistakes [12]. Zhengqing et al. further showed that financial fraud has implications for investor awareness and behavior, emphasizing the broader market consequences of managerial reporting misconduct [13]. The present findings imply that managerial pressure may be one of the mechanisms through which reporting incentives are translated into dysfunctional interactions with auditors.

The positive association between environmental pressure and interactional dysfunction is similarly understandable. Competitive intensity, limited resources, demanding workloads, organizational instability, and economic uncertainty can reduce the time and psychological resources available for careful professional communication. Under pressure, managers may perceive audit procedures as obstacles to meeting deadlines, whereas auditors may interpret hurried or incomplete responses as evidence of increased reporting risk. Ricci and Rimkus demonstrated that auditors may respond inconsistently to uncooperative client-manager behavior, with professional judgments and subsequent actions sometimes diverging [3]. This finding is particularly relevant to the present results because it suggests that dysfunctional interaction can influence not merely perceptions but also the translation of audit judgment into professional action. Environmental pressure may therefore magnify the behavioral complexity of the auditor–manager relationship and make the consequences of negotiation style less predictable.

In contrast, monitoring and the importance of supervisory units, management trust-building, auditor personality characteristics, and information-processing ability were negatively associated with interactional dysfunctions. Effective supervisory structures can reduce the opportunity for unilateral managerial influence and provide auditors with alternative channels through which concerns can be escalated. The negative relationship between management trust-building and dysfunction also suggests that trust should not automatically be regarded as a threat to auditor independence. When trust is based on transparency, professional respect, predictable behavior, and openness to scrutiny, it may facilitate information sharing while leaving professional boundaries intact. Helikum et al.'s findings concerning open audit committee chairs support this interpretation by suggesting that governance actors can create communication climates in which auditors feel more able to share relevant information [10]. Accordingly, the key distinction may be between constructive professional trust and excessive familiarity.

Auditor personality characteristics and information-processing ability also appeared to function as protective factors against dysfunctional interaction. Characteristics such as independence, objectivity, ethical commitment, critical thinking, communication ability, persistence, and attention to detail can help auditors address disagreement without allowing professional exchanges to deteriorate into either excessive confrontation or inappropriate accommodation. Similarly, stronger information-processing capacity may enable auditors to identify anomalous patterns, evaluate complex evidence, and articulate concerns more persuasively. This interpretation is consistent with the importance of professional interaction documented in research on audit teams and auditor tenure. Bakhtiari et al. highlighted the significance of interaction between senior audit personnel [6], while Afsharpour and

Rahimi Dastjerdi examined the relationship between auditor tenure, CEO tenure, and audit quality [7]. These studies reinforce the view that professional attributes and relationship histories may shape how auditors use their expertise when negotiating with management.

The findings also have important implications for understanding the relationship between negotiation styles and fraudulent financial reporting. The developed model suggests that negotiation styles cannot be interpreted independently of the interactional environment in which negotiations occur. A collaborative style may be beneficial when information is transparent, responsibilities are clearly defined, and both parties are committed to accurate reporting, but the same collaborative orientation may become problematic if it develops into excessive accommodation under strong managerial pressure. Conversely, a competitive negotiation style may strengthen the auditor's resistance to questionable accounting practices but can also intensify dysfunctional communication if management is already defensive or uncooperative. Kamali Zargani et al.'s findings regarding auditors' negotiation processes support the importance of examining the behavioral mechanisms through which professional disagreement is managed [4], while Saiewitz and Kida's findings demonstrate that communication characteristics materially affect client responses [2]. Therefore, interactional dysfunction can be understood as a contextual mechanism that determines whether negotiation contributes to professional resolution or increases the risk that problematic reporting remains unresolved.

The consequences identified in the qualitative model further indicate that reducing interactional dysfunctions may generate benefits extending beyond the immediate audit engagement. Improved financial reporting quality, lower financial and audit risk, stronger internal control and corporate governance, increased investor confidence, regulatory compliance, enhanced professional independence, improved audit quality, reduced legal exposure, greater capital-market efficiency, reduced information gaps, and stronger fraud prevention were all identified as potential outcomes of constructive strategies. These consequences are consistent with a public-interest view of auditing. Sargiacomo et al. argued for understanding auditing for fraud and corruption from a public-interest perspective, emphasizing the societal consequences of ineffective detection and control mechanisms [14]. Similarly, research on investor awareness shows that fraud affects how market participants interpret and respond to financial information [13]. The proposed model therefore links micro-level interpersonal processes between auditors and financial managers to macro-level outcomes involving market confidence, accountability, and the integrity of financial reporting.

Taken together, the results extend previous literature by integrating strands of research that have often been examined separately. Prior studies have addressed communication mode [2], audit negotiation [4], audit leadership [5], auditor-client contracting [8], relationship-specific auditor effects [1], management behavior [3], auditor information sharing [10], disclosure and judgment [9], professional roles in new reporting environments [11], auditor and management tenure [7], audit-team interaction [6], and fraud and its broader consequences [12, 14]. The present findings bring these perspectives together by conceptualizing interactional dysfunction as a multidimensional mechanism connecting organizational conditions, professional negotiation, and fraudulent financial reporting risk.

The study has several limitations that should be considered when interpreting the findings. First, the qualitative phase relied on the perceptions and professional experiences of a relatively specialized group of certified accountants and financial managers, which may limit the transferability of some categories to other professional or institutional environments. Second, the quantitative data were collected through self-report questionnaires and may therefore have been affected by social desirability, recall bias, or respondents' reluctance to report sensitive

professional experiences involving fraud or dysfunctional interactions. Third, the cross-sectional design limits the ability to establish temporal ordering among the identified factors. Finally, interactional dysfunction and fraudulent financial reporting are complex phenomena that may also be affected by regulatory enforcement, ownership structure, audit-firm characteristics, organizational ethics, economic conditions, and other variables not incorporated into the present model.

Future research should examine the proposed model using longitudinal and multi-source designs that can better establish the temporal sequence linking organizational conditions, negotiation behavior, interactional dysfunction, and reporting outcomes. Studies could compare auditors and financial managers separately to determine whether the two groups perceive the antecedents and consequences of dysfunctional interaction differently. Cross-country and cross-industry research would also be useful for assessing whether the model remains stable across regulatory systems, ownership structures, cultural settings, and levels of capital-market development. Experimental research could manipulate management pressure, information transparency, negotiation style, or auditor communication strategy to identify causal mechanisms more precisely. Future studies may also incorporate objective fraud indicators, audit adjustments, restatements, enforcement actions, or archival measures of audit quality rather than relying exclusively on perceptual measures.

From a practical perspective, audit firms and companies should develop formal mechanisms for preventing dysfunctional auditor–management interactions before they escalate into reporting disputes. Regular structured meetings, clearly documented expectations, transparent exchange of records, direct communication channels with audit committees, joint planning of audit requirements, and rapid procedures for resolving disagreements can improve coordination without compromising auditor independence. Companies should strengthen supervisory units, accountability-oriented training, ethical culture, and internal reporting systems, while audit firms should emphasize communication skills, critical thinking, information-processing competence, professional skepticism, and conflict-management abilities in auditor development programs. Particular attention should be given to engagements involving related-party transactions, ambiguous reporting treatments, intense managerial expectations, or high environmental pressure, because these conditions may create especially elevated risks of dysfunctional negotiation and potentially fraudulent financial reporting.

### **Authors' Contributions**

Authors equally contributed to this article.

### **Ethical Considerations**

All procedures performed in this study were under the ethical standards.

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### **Conflict of Interest**

The authors report no conflict of interest.

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