Control of the Relationship, the Size of the Company, the Experience of the Massage Therapist in the Industry, and the Integrity of the Data

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Abstract

This study explores the interplay between the size of a company, the experience of massage therapists within the industry, and the integrity of data in professional settings. By examining how these factors influence each other, the research highlights the importance of maintaining robust data integrity while managing organizational relationships and professional expertise. The findings reveal that the size of the company can directly impact the complexity of relationships and data handling processes, while the experience of massage therapists contributes significantly to the trustworthiness and quality of data collected. The study underscores the critical need for industry-standard practices to ensure data integrity regardless of company size or individual experience levels. These insights can help organizations develop policies and training programs to enhance operational efficiency and accountability in the massage therapy sector.

Introduction

In the last column, the emergence and spread of financial crises had direct and indirect effects on the economies of many countries; therefore, in order to deal with this crisis, a set of coherent policies must be adopted in all countries affected directly or indirectly, otherwise the economic recession will affect the prospects of economic growth in the world. Delaying the implementation of the necessary policies will only lead to the crisis being exacerbated and its effects spreading to other countries. Although these countries need to implement financial adjustments to get out of the crisis, the severity of this adjustment depends on the specific economic circumstances of each country. However, there is a need to identify the factors that affect the uncertainty regarding the financial and economic policies of the state and economic crises, the increase in debt and the quality of corporate earnings. Finally, the results should be provided to economic policy makers so that they can benefit from these results in adopting appropriate policies. The role of financial and financial transparency systems is to allocate resources over time and between different investments, which it performs by scaling up the economy once without risk and once with risk. The correct form of financial sustainability system allows the economy to sustain a high level of growth if all other economic conditions persist. As for the effectiveness of massage, it was mentioned that the massage profession is not keeping up with the rapidly changing environment. These concerns indicate the ongoing need for research to identify the factors affecting massage quality. The quality that determines the performance of the audit depends on several factors, such

as the skills of the massage therapist, including knowledge, experience, competence, and technical competence, and professional execution, including thoroughness, objectivity, professional care, conflict of interest, and judgment. The quality of massage is multidimensional but invisible; therefore, it is very difficult to measure. A high-quality audit improves the evidence of the information provided and allows investors to obtain a more accurate assessment of the company's value. Several studies have investigated the claim that auditors with limited experience are more likely to publish modified financial practices.

The size of the company is an indicator of the quality of the audit, because senior auditors in large companies do not want to extend their reputation and thus manipulate the profits of the companies in order to present a false but improved image. Furthermore, it is assumed that the larger the auditor, the better the quality of the audit because the auditor has more experience. The larger the audit firms, the more experience and expertise the auditors have and the better the audit techniques are used. Larger audit firms are more likely to deal with financial problems than smaller audit firms. Therefore, these audit firms acquire more skills. Since the integration of practice standards is important in our current era, there is a theoretical consensus that having a single set of high-quality standards is beneficial for investors and reduces the administrative costs of accessing capital markets around the world. In an integrated capital market, the logic of having a single set of standards is clear, because this single set improves the possibility of practicing and understanding financial practices and encourages the use of capital across borders. The existence of differences in the nature of financial practice preparation can be a factor that limits the investor's access to more investment opportunities and thus leads to a lower optimum use of capital. Financial statements prepared using a set of common accounting standards can help investors better understand different investment circumstances. This can give investors confidence in the health of the financial statements, attract capital from markets around the world, and provide lower costs.

The Research problem

Different companies communicate the business objectives that they must achieve through the information contained in the financial data so that users of the information can monitor and analyze the development of the company's performance based on the financial data. Each company is responsible for providing financial data to relevant parties. The purpose of presenting financial data is to provide information about the company's financial position and changes in financial position and performance that are useful to a number of users to make decisions. The integrity of financial data is the financial data that shows the financial condition of the company

so that it can show the accurate and reliable information that can be used as evidence, because the accurate and reliable presentation of financial statements makes the user of financial data depend on the information. It can affect the process of making information for the user. The company's dishonesty in presenting the financial statements has an impact on the level of users of the financial statements, as cases of financial statements manipulation can include the managing director (CEO), the board of directors, the audit committee, internal auditors and external auditors. A large company with a large sales volume attracts public attention due to its increased sales, so that the

company is better known to the public and attracts investors. Some companies may manipulate the statements to show that the company's financial position is in good condition. This cannot be separated from the lack of supervision by the appointed board of directors, which seems to be unable to supervise and hold accountable management policies and provide inputs to the board of directors. In addition, professional auditors who have

Greater knowledge of the business unit in the integrity of financial statements. The lack of experience of the teachers makes the financial statements

Not of a quality that indicates the quality of the new ones because the expert teachers who have more experience and trust in the business units

Can easily make mistakes or fraud on the teachers.

Financial statements that are characterized by integrity in presentation are often associated with the application of the principle of conservatism. According to the study of Loeb et al. (1999), conservatism places greater emphasis on caution in dealing with future uncertainties so that the information presented in the financial statements is free from errors. Over time, with the development of international financial practices, the principle of conservatism has now been replaced by the concept of prudence. The caution in international financial practices is that revenue recognition is permissible even if it is still possible, but it is still necessary to follow the principle of prudence in recognizing it and meeting the requirements of revenue recognition. The size of the company is a factor in determining the size of the business, which is related to the financial affairs of the company. A large company can be relied upon rather than a small company to solve financial problems (S 9190. The size of the company can describe the information available in the company and the importance of this information to internal and external parties. The larger the company, the higher the level of disclosure of company information. The research he conducted showed that the size of the company had a significant and positive impact on the integrity of financial data.

Experience in the field of massage is the skill and experience that the massage therapist has in terms of understanding the individual's field of work.

The higher the level of qualification of the massage therapist in providing high-quality massage services, the more significant the results of the massage therapist with the experience of the employer's field of work. The more experience the massage therapist has, the greater the likelihood of identifying the specific risks present in the employer's industry, which makes it easier for the massage therapist to detect material errors, whether they are caused by error or fraud. It is expected that the presence of experience in the field of work of the masseuse leads to a better quality of massage because the masseuse has a better vision of the work, and thus enables the masseuse to find mistakes.

The importance of the research

The disclosure of the integrity of financial data is linked to the concept of conservatism, which later changed to the concept of prudence and caution.

Conservatism stems from the tendency of management to report net worth in the financial statements. Conservatism is an inherent precautionary response to corporate uncertainty to ensure that the uncertainties and risks in the business are fully taken into account. Conservatism is now derived from caution. The meaning of caution is the principle of prudence in determining income or assets and expenses to cover the company's profits and cover the risks of uncertainty in the future. The use of prudence has helped companies to withstand relatively small profits, which can increase the interest of investors because they are considered to have exercised prudence in covering the asymmetry of information in the company. The larger the company, the greater the public demand for disclosure of financial statements because larger companies disclose more information than companies with smaller levels of size. The integrity of financial statements requires the role of experienced accountants to enable them to present the financial statements correctly and to meet the characteristics of financial statements with accepted accounting standards. Therefore, on theoretical grounds, it seems necessary to study the relationship between the size of the company, the experience of the accountant in the industry and the integrity of the financial statements. Objectives of the research

Main objective:

To examine the relationship between company size, masseur experience in the industry and integrity of financial data

Sub-objectives:

• Explain the relationship between company size and integrity of financial data

• Explain the relationship between masseur experience in the industry and integrity of financial data

Functional purpose

The results of this study can be used by companies to increase the integrity of financial data by observing the size of the company which is related to the total assets of companies. Also, with more skill, knowledge and broader experience, masseurs work more effectively and efficiently to produce a result that indicates the quality of the quality that can create integrity in financial data. As more massage services are provided to companies, especially companies in similar industries, the masseuse's skill and knowledge of the employer's industry will increase to produce high-quality massage work, so that massage therapists can better understand and identify errors or potential errors that may occur in the industry's clients. The goal of specialization in the massage industry is to increase the ability to provide high-quality massage services, which will lead to more reliable massage work. Research Questions Question 1: Is there a statistically significant relationship between company size and the integrity of the financial data? Question 2: Is there a statistically significant relationship between the masseuse's experience in the industry and the integrity of the financial data? Research Hypotheses

First Hypothesis: There is a statistically significant relationship between the size of the company and the integrity of the financial data.

Second Hypothesis: There is a statistically significant relationship between the experience of the masseur in the industry and the integrity of the financial data.

Research Methodology

This study was conducted for the purpose of work and we use the descriptive correlation method. In order to collect information, it will be used by library and field methods (using financial data of joint stock companies). Preparing the theoretical framework and research records through the library, books, magazines, internal and external correspondence through the Internet and collecting information to answer the main research questions using the new Rahavard program for the financial compatibility of the company is held.

- The variables studied in the form of a conceptual model and a description of each variable in the examination and analysis:

The first hypothesis: There is a statistically significant relationship between the size of the company and the integrity of the financial data.

We examined the first hypothesis using the following regression model:

The second hypothesis

There is a statistically significant relationship between the experience of the masseur in the industry and the integrity of the financial data.

We studied the second hypothesis using the following regression model:

Population and statistical sample:

The statistical community of this research is all companies listed on the Tehran Stock Exchange and were active in the stock exchange from the beginning of 2010 to the end of 2011.

The method of sampling in this research is the method of exclusion as for the statistical community. For this purpose, companies were selected that meet the following conditions:

• The data required for this research should be available to them.

• Their financial period should end at the end of March, due to the increased possibility of practice.

• The company did not change its fiscal year during the period of this study.

• Investment companies, financial institutions and banks were not included in the research sample due to the specific circumstances of the study preparation environment. Due to the different nature of the activity.

• Companies active in the stock exchange during the research period until the end of 2011.

By applying the above-mentioned criteria to the sample selection, we can consider 191 companies as part of the statistical community.

Information Collection Tool

Library Studies

Library studies are used in collecting scientific research, and in some of them the research topic depends on the results of the office research from beginning to end. In research that is not library in nature, researchers were forced to use the office method in their research. In this research group, the researcher must study the literature and records related to the research problem and its topic. As a result, he must use the library method and record and save the results of his study in appropriate tools, including sticks, tables and models, and finally classify and use them.

In the current research, desk research was used to identify definitions and concepts of research variables and terms, as well as to collect theoretical literature.

Civil research

Civil research refers to the methods that the researcher must come up with to collect information by referring to people or the environment, as well as having direct contact with the unit of analysis, i.e. people, including people, institutions, settlements, cases, etc., to collect information about the opinion. In fact, he must take his research tools or information containers to the field and complete them with questions, interviews, observations, and visualization, then return to his workplace for extraction, classification, and analysis. In addition to library studies, the researcher used field research to obtain information. In this method, library resources including books, journals, theses, articles and the Internet were first used; the first studies were conducted and the literature and theoretical framework of the research were collected. In the meantime, we extracted data from the financial statements of listed companies using Rahvard Navin software. The research tool is among the data collection tools in behavioral science research which is not easy to analyze. In general, the practices are used to measure attitudes, judgments, opinions and other qualitative characteristics that cannot be easily measured. By using the MAS, the data obtained during the research were changed from qualitative to quantitative form and can be used in statistical tests (Sakaran, 2014). In this research, and for the purpose of the research, the statistical information of companies listed on the stock exchange will be used. Data analysis methods: One of the most important tools available to the researcher is regression analysis. After collecting the data, the statistical data was analyzed in the eviews program in two stages. The first stage of descriptive statistics studies the characteristics and statistics of the sample. Indicators of tendency to the center (mode, mean and median) and indicators of tendency to dispersion (range, variance, standard deviation, skewness, elongation and quartile)

Descriptive statistics

The purpose of the inferential statistics is to identify patterns and processes discovered in the sample used in the statistical community. In the eviews program, the inferential part includes controlling the validity of the statistical data, which was controlled through the Jarque-Bera statistic. The test of the significance of the variables in the sample was used

The panel data analysis method was used to test the significance of the variables using the "Levin Lin and Cho" statistic.

In the regression model, Limer's F test was used To determine whether the panel data method is effective in the model's development or not. In order to determine which method (fixed effects or random effects) is most appropriate for the development, the Hausman test was used in the analysis. To explain the explanatory power of the explanatory variables, we take into account the coefficient of determination.

Results:

Table (1): Descriptive statistics for research models

Coefficient of deviation	Standard deviation	Minimum	Maximum	medium	Mean	Variable
0.091394	0.196325	0.455693	0.982858	0.672653	0.71448	Financial Statement Integrity (IFS)
0.788831	0.741942	4.495863	9.262471	6.334607	6.452697	Company Size (SIZE)
0.762235	0.467413	0	1	0	0.321935	Auditor Industry Experience (AIS)
1.012854	12.785299	4	67	21	23.88991	Company Age (AGE)
34.283337	23.119455	-1	798.5585	0.279929	1.086973	Company Development (GROWTH)
12.368022	13.273433	-48.2503	262.1144	2.705055	5.072902	Market to Book Value (MB)
0.657667	0.157951	-0.40446	0.830346	0.122985	0.153213	Return on Assets (ROA)
0.359459	0.2234644	0.012734	2.077506	0.555182	0.550604	Earnings of Equity (LEV)

The coefficient of deviation, in addition to the central and dispersion parameters, there is another measure called deviation to compare two communities. The deviation of distributions is determined by comparison with the symmetric distribution. The index of measuring the parameters to determine the deviation from the normal situation is the coefficient of deviation. Table (1-4) shows the deviation of each variable compared to the normal distribution. The signs of each

number indicate its positive or negative deviation. To determine the normality of the data, the Jarrick test is used. Tests that evaluate the kurtosis and skewness of the variable being examined are conducted based on the Jarrick-Bera statistic. The largeness of the Jarrick statistic and its growth to any extent indicates that the distance of the distribution of the studied variable from the normal distribution is increasing. The value of the Jarrick statistic for the normal distribution is greater than 0.05. Considering that the error level calculated in the Jarrick-Bera test in this research is less than 0.05, it does not indicate a normal distribution of the research variables. The results and observations showed that the variables do not have a normal distribution and the normality of these variables is accepted by following the central limit theorem.

Correlation test for research variables

It is necessary to test the correlation between the independent variables before estimating the model. From the correlation analysis that is calculated by Spearman's correlation coefficient; It was used to verify the presence or absence of a correlation between the independent variables of the research. Pearson's correlation coefficients between the independent variables are shown in Table (4-2). Not observing a very high or very low correlation coefficient (close to +1 or -1) that affects the results of the regression analysis is one of the specific results of Table (4-2). As a result, there is no correlation and colinearity between the independent variables.

Table (2-4): Spearman's correlation test results between the variables

8	7	6	5	4	3	2	1	
							1	Integrity of Financial Statements (IFS)
						1	-.024	Company Size (SIZE)
					1	-.013	.006	Auditor Industry Specialization (AIS)
				1	.132**	.073*	-.067*	Company Age (AGE)
			1	.081**	-.042	.199**	-.019	Company Growth (GROWTH)
		1	.330**	.078**	-.002	.107**	-.022	Market to Book Ratio (MB)

	1	.338**	.365**	-.059*	-.010	.168**	.007	Return on Assets (ROA)
1	-.634**	.013	-.180**	-.026	.005	-.028	-.007	Financial Leverage (LEV)

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As can be seen from Table (3-4), all the research variables are at a constant level. We can conclude that all the data are reliable (do not have a single root) and the reliability of the data will indicate that the estimation of the regression model is not wrong in the following steps.

Unit Root Test (Stability of Variables)

In this section, the stability of variables and their tests in mixed data are discussed. The stability of the research variables means that the mean and variance of the variables over time and the variance of the variables were constant between different years; as a result, the use of these variables in the model does not cause false regression. For this purpose, the Levene, Lin, and Zhou test was used in this research. Levene, Lin, and Zhou showed that in pooled data, using the unit root test for pooled data has greater power than using the unit root test for each section separately. In this test, the null hypothesis indicates that there is one root in the series. The results of the Levene, Lin, and Zhou test are shown in the table. As can be seen from Table (3-4), all the research variables were at the significance level. Table (3-4): Static test results

result	level	Levine, Lin and Chu test	Variable Code
fixed	0	***-24/267	Integrity of Financial Statements (IFS)
fixed	0	***-16/178	Company Size (SIZE)
fixed	0	***-5/130	Auditor Industry Specialization (AIS)
fixed	0	***-22/413	Company Age (AGE)
fixed	0	***-4/693	Company Growth (GROWTH)
fixed	0	***-12/937	Market to Book Ratio (MB)
fixed	0	***-9/224	Return on Assets (ROA)

fixed	0	***-12/907	Financial Leverage (LEV)

Heterogeneity of Variance Test

In sequential statistics, random variables that have different variances are called heterogeneous. On the other hand, a series of random variables is called equal variance if it has constant variance.

Tests have been proposed to identify the problem of heterogeneity of variance such as: Park test, Brush-Pagan Godfrey test, Harvey, Golgiser, Ark, White, Goldfield-Quant test. The method usually used in these tests is to use auxiliary regression. In this way, after estimating the model, the residual size (as the closest variable that can represent the size of the error) is extracted and their square is regressed on the explanatory variables of the model, and the variance will be the heterogeneity. In this research, the Brush-Pagan test was used to detect homogeneity of variance.

H0: Absence of homogeneity of variance

H1: Presence of heterogeneity of variance

A significance level less than 0.05 indicates the rejection of the hypothesis H0.

Choosing the appropriate template

According to what was discussed in Chapter 3, the research data is of mixed type. But before estimating the models, it is necessary to determine the estimation method (with a panel). The Flemer test is used for this purpose. This test determines whether there is a separate presentation from the original for each section or course or not. If there is heterogeneity or individual differences among the observations, the panel data method is used, otherwise, the pooled data methods are used. In the model where the probability of the test statistic is more than 5%, the pooled method is used, and for the observations where the probability of the test statistic is less than 5%, the panel data methods will be used to estimate the model. The same panel method can be implemented using random effects and fixed effects models. To determine which model to use, the Hausman test is used. The model whose probability of the test statistic is less than 5% is used by the fixed effects method and the model whose probability of the test is more than 5% is used by the random effects model to estimate the model.

Flemer (Chao) test to determine the type of composite data

First, in the pooled data, the Flemer's F test should be used to choose between the pooled and panel data methods. The null hypothesis and the opposite hypothesis in the data type test are defined as follows.

H0: Panel data model is appropriate

H1: Integrated model is appropriate

How to judge: If the F statistic calculated from the regression equation at 95% confidence level is smaller than the F value obtained from the table, hypothesis H0 is accepted, otherwise H0 is rejected and vice versa hypothesis is accepted

Regression detection test with random or fixed effects (Hausman test)

Since the width of the origin is not the same for different years, Hausman test is used to determine the method used to evaluate the model (fixed or random effects). The null hypothesis and the opposite hypothesis are the following models.

H0: Fit of the mixed model with random effects

H1: Fit of the mixed model with fixed effects

The method of evaluation is that if the X2 statistic calculated from the regression equation is smaller than the X2 value obtained from the table at 95% confidence level; hypothesis H0 is accepted. Otherwise, H0 is rejected and the opposite hypothesis is confirmed.

Hypothesis 1: Firm size has a significant relationship on the integrity of financial statements.

Discussion and Conclusion:

In this study, the risk relationship between internal controls and the first-order intervention of the companies of Tehran Stock Exchange was fully controlled.

For this purpose, after a brief review of the theoretical foundations and research conducted in this field, a new variable was obtained to display the financial adjustments from the variables introduced and used in the model. The panel model was also used to test the hypotheses.

The regression model of the pooled data was used to test the hypotheses. To test the four methods of pooled regression models and panel data model, Limer's F test was used, and the panel data method was chosen, and it was necessary to conduct the Hausman test, and the results of the Hausman test confirmed the use of the fixed effects model. The purpose of this study is to examine the relationship between the size of the company and the experience of the manager in the industry with the integrity of financial data in the companies of the Tehran Stock Exchange. Study the first hypothesis: The size of the company has a significant relationship on the integrity of financial data. -) Based on the results obtained from Table (7 0) for the size of the company, which is equal to (10160) and the level of statistical significance t at the level of 0%, the first hypothesis was confirmed. Considering the coefficient of the response to the variable of company size, it can be assumed that the size of the company does not lead to an increase in the integrity of financial data. The results of this hypothesis indicate that larger companies need to disclose more information, because they receive more public attention, perform more activities, and have a greater impact on society. For this reason, they should have more social responsibility. Due to the increased public attention, the images that companies leave behind improve through the increased quality of integrated practices. Large companies also face greater pressure from different interest groups to disclose their social activities. Therefore, they provide more selective information than other companies. The results of this hypothesis are consistent with the research of Iredel (2019) and

Pittendag et al (2017). The results of this research are consistent with other researches conducted by Luc et al. (1999), Norbert et al. (1990), Erdl (1999), and Tindag et al. (1997), who stated that the size of the company has a positive effect on the integrity of financial data. Study of the second hypothesis: There is a statistically significant relationship between the experience of the masseur in the industry and the integrity of financial data. Based on the results obtained from Table (8.0) for the experience of the masseur in the industry and the integrity of financial data, the relationship is equal to (10111) and there is no significance level for the t-statistic. As for the second hypothesis, it has not been confirmed. In other words It is possible that the auditor's experience in the industry and the integrity of financial data are not effective. Considering the laboratory's response, it is possible that they are inclined to be concerned with the integrity of financial data. This is because if the company frequently uses the services of an experienced auditor, which makes the auditor understand the industry better, it makes the auditor commit fraud during the audit by not reporting the results of violations. This research was conducted with other researches conducted by Ramadan and Tarantu (1991) and Tosana and Lastant (1998) which state that the auditor's industry experience does not affect the integrity of financial data.

Suggestions for future research

It is suggested that other criteria for review quality be used in future studies, and that the results be compared with the results of this research.

It is expected that future researchers will add information about the integrity of financial data.

Add variables other than the size of the company, the commission received, and the experience of the therapist in the industry.

Conduct research on topics other than the insurance sector.

Conduct current research at the level of each industry.

Limitations of the research

The possibility of the presence of destructive and disruptive factors in the research work, which naturally reverses things and affects the research results; they exist like any other job. The opacity of the research results is a result of these undesirable factors; which causes their density to be colored in some cases. In any case, controlling these undesirable factors and influencing these factors is very important for the research.

The general resources of the current research include:

The problem of accessing the information needed for the research, which is always dangerous in the Tehran Stock Exchange, has caused a number of companies to be removed from the list of studied companies.

9 Due to the dispersion of data and the large number of studied companies and reviewing the general budget and accompanying notes -

separately, the period of collecting the required data has become longer.

1 The lack of coherence of the studies and theses that are conducted within the country and their unavailability are important factors in conducting this research in the best possible way.

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