



Determination the Impact Professional Skepticism and Interpersonal Trust, with Considering the of Organizational Behavior Characteristics on Auditors Job Durability

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ABSTRACT

One of the problems that organizations are facing is employee desertion. The desertion of poor staff can lead to increase organizational productivity and it's benefit for organization, while the desertion of effective staff has bad consequences for the organization. These staff imposes significant direct and indirect costs to the organization when leave it. These costs include finding, training, preparing alternative employees, eliminating some of the tacit knowledge of the organization, and joining individual organization. Therefore, it is necessary for organizations to anticipate the desertion of human capital by identifying the factors that affect the desertion of employees to mitigate the adverse effects of this phenomenon. The purpose of this study is the determination effect of professional skepticism and interpersonal trust among auditors, with considering the of organizational behavior characteristics on job durability. Hence, the relationship between two dimensions of professional skepticism, neutrality and presumptive doubt, and two characteristics of organizational behavior as organizational commitment and organizational perceived support on job durability are measured. The statistical society of this study consists of all auditors of audit institutions that are the member of the Association of Certified Public Accountants who are working as an employee in these institutions and not the organization's partners. The structural equation modeling approach has been used for presentation and partial least square software has been used for analysis. The findings of the study show that the exception of the variables neutrality and interpersonal trust of the auditors, the other variables of research affect the auditors job durability.

Keywords: Durability, organizational commitment, organizational perceived support, interpersonal trust, presumptive doubt, neutrality.



1. Introduction

Desertion is one of the most important concerns of human resource managers in the organizations, that it means persons separates from an organization in which he/she works in it (kerr, 2005). This problem is one of the major challenges in all organizations, regardless of the type of organization. The economic experts and human resource management believe that the costs of desertion qualified and specialized employees not only are high for an organization but also irreparable in some cases (Ahmadi et al., 2014). Contemporary organizations spend a lot of money on employment, training, development, and maintenance on their employees. Hence, managers should minimize turnover intention with all possible costs at some point. The desertion of staff costs has direct and indirect costs for organizations. The direct costs of desertion are defined in terms of finding, selecting and training a new person (Dalton et al, 1982). On the other hand, the indirect costs of desertion include reducing work conscience and ethics, undermining organizational culture, pressure on remaining employees, learning costs and the loss of social capital or organizational memory. Desertion is one of the undesirable signals in the human resource management system that considering and identifying the roots and factors of it can help management to address them and improve the context of desire for survival. Some researches such as Blau and Boal, Hom and Griffeth, Lambert et al, Harter et al survey factors of turnover intention and divide these factors to organizational factor (rewards and privilege, organizational culture, human resource practices), legal factors, personality and behavioral factors (demographic, human capital, motivational characteristics, professional behavior), job factors (occupational characteristics, occupational attraction), psychological factors (Organizational commitment, job satisfaction, job uniformity) and macroeconomic factors are among the main causes of employee abandonment.

The topic of desertion is especially important in service institutes, such as audit firms, due to the availability of expert employees; because the personnel experience plays an important role in the performance in these institutions and organizations spend a lot of money for training their staffs (Ahmad & Omar, 2014). In addition, the loss of specialist staff in the audit firms will make the institution ignore the acceptance of some of its clients due to lack of

professionalism thus the company's revenues reduces and this possibly effects on quality of the audit services (Rahmani Sheresht et al, 2019). Researches have been done in the auditing-psychology field basically the auditors behavior as personality traits and environmental factors have been recognized (Bastanian, 2016); because the developments in the business environment not only have contributed to the growing evolution of audit firms and the growing auditors of these companies, but also the importance of expert human resources increase as the most important capital in these companies. Therefore, if employees have been skilled, success of the companies and companies will increase (Bagherupour et al., 2012). The importance of the topic of desertion in audit institutions and its problems, researchers persuade to explore the factors affecting on it. The present research surveys to answer the question of whether auditor's professional skepticism and interpersonal trust, with considering the organizational behavior characteristics effect on job durability.

2. Literature Review

The importance and attention to the maintenance of human resources as valuable resources of the organization is of particular concern to researchers and managers. Organizations that can realize the affective causes and factors on employee's desertion can employ effective management in the process of maintaining and retaining of human resources with confident method. The desire to stay in the job depends on the conditions provided by the employer or organizations to the employees. The employees won't leave their workplaces when they are in mentally suitable position. If organizations apply stricter rules for employees, one would prefer not to stay. Also, human resources are key factor in the success of many audit firms. If employees hadn't been have skill performance and efficiency of these institutions would be shattered, because the most of the assets and capital of these institutions make up the expert human resources, so changing the workforce in these institutions will be a bad impact. Employee durability is influenced by three categories of environmental, organizational, and personal factors, which are described in below. Auditor's desertion motivation is a set of factors that their occurrences lead to motivations for auditors to exit from the organization (McNabb, 2009). Various factors can lead to the phenomenon of

desertion in organizations, which can be attributed to personality and organizational factors.

2.1. Personality Traits

Regarding to the specific characteristics of the activities of the audit firms, the personality characteristics of the auditors emphasize on durability. These characteristics describe in below.

2.1.1. Professional Skepticism

Professional skepticism is an intrinsic element of professional judgment and one of affective factors in it. According to auditing standards, the auditor should do his / her job with professional skepticism rather than with suspicion. If the auditor relies on the owner's answers, he or she may accept inappropriate answers to ambiguous and complex issues and ignore the warning signs when they appear to be incorrect. An over-confident auditor can easily pass when faced with danger signs and easily accept superficial and inappropriate responses to questions about warning. On the other hand, some managers are honorable and provide reliable financial statements and audit that looks at every transaction with suspicion of fraud will never complete the audit. Therefore, it is necessary to maintain a rational balance between the two sides of the coin. Professional skepticism is a critical concept in the audit profession. The Audit Standards (No. 1), as titled Independent Auditor's Responsibilities and Activities, explicitly state that adequate attention force auditors to practice professional skepticism. In according with Auditing International Standard (No 200), "General Auditing Objectives and Auditing in According with International Standards," the auditor should design and implement audit with professional skepticism and pay attention. Also audit notice there are circumstances that may cause distortion in the financial statement. The auditor doesn't assume that the management act false and doesn't believe that the management honesty not is correct. In other words, auditor tries to collect and evaluate evidence and do it without any bias (Nelson, 2009). Hurt's research (2010) shows that professional skepticism is the basis of professional judgment, and there are six aspects of professional skepticism, questioner's mind, suspension in judgment, search in knowledge, interpersonal understanding, self-esteem, and self-efficacy, which effect on function and auditors behavior (Hurt et al., 2010).

Professional skepticism is one of the main characteristics of high quality business auditors (Nelson, 2009; Hurt et al, 2013). In addition, professional skepticism is an integral part of the audit profession, which is dependent on audit teams and involves achieving quality audit services (Agoglia et al, 2009). At the same time, it states the values of independence, trust and impartiality (Jenkins et al, 2008). The lack of professional skepticism often state as the reason for auditors' failure to disclose misconceptions (Bastanian et al, 2016). Regardless of the definition of professional skepticism, academic literature surveys show that professional skepticism involves neutrality and presumptive doubt perspective of (Nelson, 2009).

- **Neutrality**

The neutrality dimension is the dimension of auditing standards. In fact, according to auditing standards, the auditor should not trust to management and on the one hand the auditor should not assume that management's claims are incorrect. Accordingly, trust with neutrality can be defined as an approach. Also, neutrality is to strike a balance between acceptance of management's assertions and assertions until the auditor has full confidence in him. In other words, instead of the auditor's default being to favor or disagree with management's claims, it should focus on the adequacy and persuasiveness of the audit evidence. That is, the auditor's default is neither complete support nor opposition to management's claims but a balanced and fair adjudication of the claims. Professional skepticism is also defined: the attitude of the auditor to regard him or her as a fair judge. Neutrality is also defined as having no bias (positive or negative) in the auditors' beliefs. According to this, being skepticism means avoiding trust or doubting one's beliefs. In general, empirical studies of the concept of neutrality suggest that auditors exhibit more and more skeptical actions and judgments with a more cautious attitude than with an absolute one. Thoughtful thinking means objective, realistic and having an open mind and meditating in the process of evaluating and processing evidence. According to this thinking, individuals are considering a very broad and multidimensional range of interpretations and alternatives to explore why a problem is an issue. Conversely, in executive and absolute thinking, there is a set of alternative and predetermined approaches

that focus more on the specific and desirable evidence of individual positions (e.g., Nelson, 2009; Quadackers et al, 2014).

- **Presumptive doubt**

This view is against neutrality. Audit failures indicate that an impartial approach was not sufficient. No matter how much professional skepticism is or is being exercised by the auditor, management is able to design complex and successful plans for fraudulent financial reporting. Such a fact suggests that the audit approach should be changed from a neutral perspective to a skeptical perspective. The presumptive doubt perspective states that the auditor takes an active approach to examining audit evidence (especially negative evidence) and always suggests that management may have incentives to intentionally distort disclosures or incentives. Since such an attitude of professional skepticism is essential in all audit firms, it is possible that such an attitude of management skeptically opposes this audit orientation, as previously noted by Nelson.

The emphasis on presumptive doubt in auditing standards suggests that in order to apply the audit risk approach more widely, more rigorously, and more accurately, it should not be at the judicial level, but rather that it should be subject to constructive doubt. . When gathering evidence, fraud inspectors and auditors need to reassure their instincts and check their suspicions (Cohen et al., 2017). Overall, the audit presumptive doubt approach is a level of confidence in management's assertions until appropriate and sufficient evidence breaches this bias. Research by Jabinski et al., 2008; Agoglia et al. (2009), suggests that auditors who have a presumptive doubt view have poor performance in teamwork, relationships with clients, and in earnings, which can lead to poor performance that it lead to desire more in organizations(Cohen, 2014).

2.1.2. Interpersonal Trust

The existence of various definitions of trust, from the viewpoint of different academic and empirical studies, the nature of trust has controversially expressed. For example, in the three Webster, Oxford and Random House dictionary, 17 definitions of the trust have been introduced. In most of these definitions, trust is introduced as a multidimensional construct (Macnaize et al, 2001). Rotter (1967) states interpersonal trust is the letter, promise, or written and

verbal statement that expressed by a person or group and others trust it.

Trust is defined as a social stick that links members of an organization together and is critical for progressing and successful performance of teams (Ikonen, 2013). Trust is a measure of the effectiveness index of an organization (Hassan & Semerciz, 2010). Trust is important for fostering of successful relationships, reducing risk and uncertainty (Chang & Fang, 2013). It will become emotionally-social (Niyaz Azari et al., 2008). Trust is an important structure and predictor of responses, behavior and performance of employees and organizational processes, as well as one of the important factors in the long-term stability of the organization (Sancasao, 2012). The study of organizational literature shows that trust is a critical factor for individual and organizational success. A high level of trust is achieved by improving job satisfaction, organizational commitment, a climate of trust among employees, increasing interpersonal and collaborative, organizational justice, and other factors that contribute to organizational productivity (Hurt, 2010).

According to some study, job satisfaction, organizational citizenship behaviors, organizational commitment, organizational identity, and innovative behaviors are among the consequences of interpersonal trust in the organization. Based on studies such as Buckley's study (2009), Adecla (2011) and Mengue (2000), one can find work consistency, job satisfaction, organizational citizenship behaviors, organizational commitment, organizational identity and innovative behaviors among the outcomes of trust of employee in the organization. Also, the results of the study, Foot & Tong (2008) and Singh (2009), indicate a positive effect of interpersonal trust in organizational citizenship behaviors and a negative effect on desertion. The study of Aztourk et al. (2014) and Serin and Balkan (2014) suggest that employees with higher individual trust tend to be more likely to remain in the organization(Zeinabadi & Salehi, 2011).Studies such as Sajjadi et al. (2009) and Moghli et al. (2009) indicate that there is a relationship between interpersonal trust and job satisfaction, job performance, social behavior, stress, absenteeism, employee desertion, and organizational effectiveness and productivity. Meyer and Allen (1997) found that there was a significant negative relationship between trust and employee desertion.

2.2. Organizational Characteristics

Through reviewing the theoretical literature, two variables of perceived organizational support and organizational commitment of the audit firm partner were selected as motivators for desertion. These variables are viewed from the perspective of social exchange theory to desertion intention.

2.2.1. Organizational Commitment

In social psychology literature, the attitude concept is particularly important. Allport (1935) stated the attitude concept is the most prominent and essential concept in contemporary social psychology. It is thought that personal attitudes are related to personality, motivation, and other processes in the organizational environment. Attitudes are the willingness or unwillingness for responding in a favorable or unfavorable way. These are learned and valued feelings about the people, objects, and concepts in the world around us. Attitudes are deeply embedded in our mental structure; they are related to more fundamental values, reflect our beliefs on issues and if carefully measured, other factors such as social norms are also taken into account. They can be powerful predictors of behavior and provide the foundation for our knowledge to interact with others and the world around us (Mitchel, 1977). There are many attitudes regarding to job activities such as job satisfaction, organizational commitment and job attachment. Most research has been on job satisfaction and then on organizational commitment (Chen, 2009).

Based on Mitchel's study, Organizational commitment includes the relative power of the individual's identity by being present in a particular organization. This definition includes three concepts: a strong belief in the adoption of the organization's goals, the great desire for significant effort in the organization, and, ultimately, the tendency for continued membership of the organization (Chen, 2009). Organizational commitment is an important occupational and organizational attitude that has been favored by many researchers in the field of organizational behavior and psychology, especially social psychology (Rokni Nejad, 2007). This attitude has changed in the past three decades that the most significant these changes was in the realm of multidimensional attitude to rather than one-dimensional attitude. Also, regarding to recently events such as corporate mergers some experts argue

that the impact of organizational commitment on other key management variables including job desertion, absenteeism and performance has diminished (Islam et al, 2013).

Organizational commitment can have many positive consequences. Employees who have commitment embrace organizational goals and values, have a strong desire to achieve organizational goals, interested to stay in the organization and continue to work (Meyer & Allen, 1991). They have more discipline in their job, more time in the organization, and have more effort. Auditors are no exception, and when their organizational commitment increases, their willingness to remain in the audit firm and continue their cooperation with it, and their desertion decreases (Nouri & Parker, 2013). Researchers consider organizational commitment as an important variable in understanding employee behavior. The presence of committed human resources causes to reduce absenteeism, delay and displacement and leads to significant increase in the organization's performance, employee's mental vitality, and a better manifestation of organizational goals and achievement to individual goals. The researches show the organizational commitment has positive relationship with job satisfaction (Batman & Sterasa, 1981), organizational citizenship behavior (Getman, 1980), job performance (Meyer et al, 1983) and has negative relationship with desertion (Moradi et al, 2017).

2.2.2. Perceived Organizational Support

Organizational support theory shapes employees' general beliefs about how much an organization is interested to their welfare and creates value for their contribution and role (Dowly et al, 2010). Theoretical Foundations of organizational support is social exchange. According to this theory, when one is favored to other in social relations, he/she is obliged to compensate his favor. Organizational support assures employees that they are the resources and when they need to help, the organization supports them. This support enables employees to increase their efficiency in whatever they do (Ali & Rahman, 2010).

A basic premise of organizational support theory is that employees often perceive that the organization has a positive or negative disposition toward them in terms of firm-wide support and concern for their welfare (Dowley et al, 2010). For example, perceived organizational support assesses the extent to which

employees perceive their firms care about their general wellbeing (Herda & Lavelle, 2011, 2012; Eisenberger, et al 2001). Perceived organizational support gives employees a message that organizations and supervisors trust in their ability and are willing to reward their efforts. Understanding of organizational support can meet social-emotional needs, increases performance-reward expectations, and facilitates receiving signals to help the organization (Kafashpour et al, 2016). It is the expectation of employees that the organization, by participating in the goals and activities of the organization, provide the necessary ground for the development of their talents. When the organization responds positively and strives to support its employees, they will feel more job satisfaction and less desire to leave organization (Mehdi Beigi, 2017). According to the norm of retaliation the increase in organizational support creates feel to commitment to welfare and help to organization for achieving to goals. In a study has done by with Rhodes and Eisenberger (2001), examined more than 70 studies of perceived organizational support. The analyzes showed that several of the behavioral benefits perceived by employees include supervisor support, fairness, organizational rewards, and desirable working conditions (job training, job independence,

lack of role pressure, promotion, and job security) associated with perceived organizational support. . According to these analyzes, perceived organizational support has favorable consequences for employees (job satisfaction and positive mental state) and organization (affective commitment, performance, job desertion, durability). One of the problems that managers such as audit firm managers face with them is the maintenance of professional and expert staff. When organizational support increase, not only organizational commitment rises, but also turnover intention reduces (Islam et al, 2013). In this case, it can be said that when an employee feels worthwhile on the part of the organization, it is less probable that he will be turnover intention (Meyer & Allen, 1997). Findings of research's Eisenberger (2001) showed that perceived support positively affects job performance and improves employee performance. Therefore, according to the stated theme, the research question is the determination the impact of professional skepticism on the two dimensions (presumptive doubt and neutrality) and the interpersonal trust of auditors with considering the of organizational behavior characteristics on job durability. On this basis, the conceptual model of the research is as figure 1:

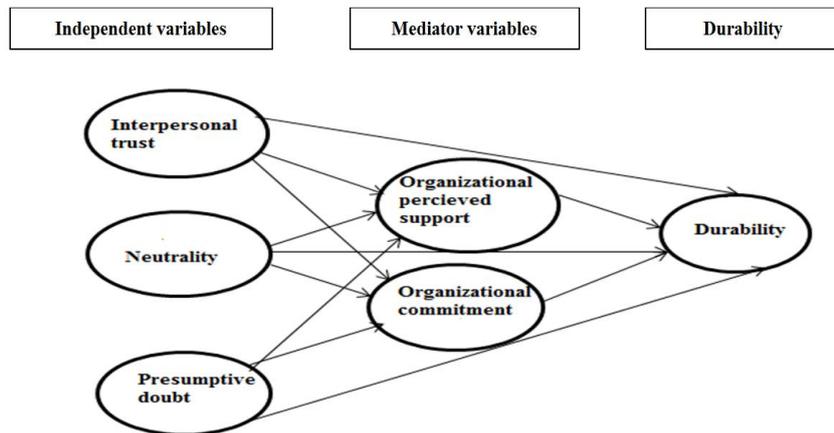


Figure1: Conceptual research model

On basis of the conceptual model of the research, research hypotheses have been stated in below:

2.3. Research Hypotheses

Regarding to previous research, which is based on the impact of various factors on the job durability of auditors, and regarding to that professional skepticism is an uncertain personality characteristic of auditors that effects on performance and quality of auditing and auditors' behavior (Quadackers, 2007; Nelson, 2011); the research hypotheses based on research review are mentioned in below:

Main hypotheses 1: Auditor's professional skepticism has effect on their job durability in audit firm.

Subsidiary hypothesis 1: Auditor's presumptive doubt has negative effect on their job durability in audit firm.

Subsidiary hypothesis 2: Auditor's neutrality has positive effect on their job durability in audit firm.

Main hypotheses 2: Auditor's interpersonal trust has positive effect on their job durability in audit firm.

Main hypotheses 3: The organizational behavior characteristics have positive effect on auditor's job durability in audit firm.

Subsidiary hypotheses 1: The organizational perceived support has positive effect on auditor's job durability in audit firm.

Subsidiary hypotheses 2: The organizational commitment has positive effect on auditor's job durability in audit firm.

Main hypothesis 4: The organizational commitment of auditors increases the effectiveness of their personality traits on their durability in audit firms.

Subsidiary hypothesis 1: The organizational commitment of auditors increases the effectiveness of their presumptive doubt on their durability in audit firms.

Subsidiary hypothesis 2: The organizational commitment of auditors increases the effectiveness of their neutrality on their durability in audit firms.

Subsidiary hypothesis 3: The organizational commitment of auditors increases the effectiveness of their interpersonal trust on their durability in audit firms.

Main hypothesis 5: The organizational perceived support of auditors increases the effectiveness of their personality traits on their durability in audit firms.

Subsidiary hypothesis 1: The organizational perceived support of auditors increases the

effectiveness of their presumptive doubt on their durability in audit firms.

Subsidiary hypothesis 2: The organizational perceived support of auditors increases the effectiveness of their neutrality on their durability in audit firms.

Subsidiary hypothesis 3: The organizational perceived support of auditors increases the effectiveness of their interpersonal trust on their durability in audit firms.

3. Methodology

The present research is descriptive-correlative research in terms of procedure and in terms of purpose of the practical type. In this study, a model of structural equation-partial least squares (PLS) modeling technique was used to provide the model. Structural Equation Modeling is a very general and powerful multivariate regression analysis technique that allows simultaneous testing of a set of regression equations in which variables have different roles.

A structural model consists of two parts: the model of measurement and the structural function model. Measures show how structures hidden in the form of a number of reagents) variable visible (measured and structural model or path analysis, as well as the relationships between these structures hidden measures. The approach used in this study is to estimate the parameters of the structural equation modeling, based on the variance method by partial least squares method. The equation-partial least squares (PLS) is a relatively new method of regression structural equations that is used for both single variable and multi-variable regression. It is used with several dependent variables. This method is designed to optimize the explanation of variance in the structural constructs of structural equation models.

3.1. Statistical Sample and Society

The statistical society of this study includes auditors of in the Audit Organization and Audit Institutions of the member of the Association of Certified Public Accountants. Regarding nature of research and being limited research society, in the present study, the Cochran method is used to calculate the sample size based on the below relation.

$$n = \frac{z^2 pq}{d^2} \left(1 + \frac{1}{N} \left(\frac{z^2 pq}{d^2} - 1 \right) \right)$$

That in it:

n: Sample size

N: Statistical population size

Z: the normal value of the standard unit (which is 95% confidence level is 1.96)

P: The proportion of the population with a certain attribute

q= (1-p): The proportion of the population lacking certain attributes

D: Permissible error value with error percentage (sampling accuracy)

Using this method, a sample size of 310 samples was determined. According to the sample size, in order to more generalization of the results, 400 questionnaires were distributed among the auditors of audit firms, which received 290 questionnaires. Among the received questionnaires, 260 questionnaires were fully answered and could be used.

3.2. Method and Tool for Data Collection

The data collection tool in this research is a questionnaire that have been designed by researchers and distributed to the target society after its validity and reliability surveyed. The information extracted from the distributed questionnaires between auditors, supervisors and managers working in the audit firms and the audit organization was classified and classified using excel and using the tests of questionnaire, and finally variables were analyzed and research hypotheses were investigated using SPSS and PLS software. Because structuring and quoting of questionnaires can effect on validity of the questionnaire, a number of questionnaires were distributed among the experts and they were asked to comment on the content of the questionnaire before distributing questionnaires among the sample population, in order to, any forms and ambiguities in the questions will be resolved. In addition, for pre-test, questionnaires were distributed among 30 supervisors, senior managers and managers. The reliability of the questionnaire was used to calculate the Cronbachs alpha. The questionnaire designed to answer the hypotheses included 117 questions as follows:

1) Interpersonal trust questionnaire (Rotter, 1967):

To measure the interpersonal trust, a Rotter questionnaire is used. The questionnaire contains 25 items which are based on the five-point Likert scale (totally disagree to fully agree), which design in domain 5 for totally disagree, and domain 1 for totally agree.

2) Presumptive doubt questionnaire:

In this study, reverse the criterion of Rotter (1967) is used to measure Presumptive doubt, and with a five-point Likert scale (totally disagree to fully agree), which design in domain 1 for totally disagree, and domain 5 for totally agree.

3) Neutrality Questionnaire (Hurtt, 2007):

Among the criteria for measuring professional skepticism, the Hurtt criterion is more consistent with the concept of neutrality, since Hurtt's criterion focuses mainly on follow-up rather than in a particular direction (suspicion or urgency). The criterion has been used in numerous empirical studies (Hurtt et al, 2012; Hurtt, et al, 2013). The questionnaire of Hurtt's six-point questionnaire with a six-point Likert scale from 1 for totally disagree to 6 for totally agree include six areas of skepticism criteria in respondents (auditors), and questioning, suspending judgments, attempting to obtain evidence, Self-perception, self-confidence and self-esteem. The more the respondent agrees with the questions, the higher the rates and the degree of skepticism is higher.

4) Organizational perceived support questionnaire (Eisenberger et al, 1986):

To collect information about organizational perceived support, Eisenberger et al. (1986), a perceived organizational support questionnaire, are used. This non-component questionnaire has two long and short forms, consisting of 36 and 16 items, respectively. Eisenberger et al introduced questionnaires of eight items for measuring this variable using the same 36 questionnaire. In this research, a questionnaire of 8 items with a seven-level Likert scale has been used. The questionnaire's scoring method in the 8 items questionnaire is such as totally disagree to completely agree, and have been graded from zero to six, respectively. The questions 2-3-5-7 numbered inversely from totally disagree for 6 to totally agree for 1.

5) Organizational commitment questionnaire (Porter, 1974):

For evaluation of organizational commitment is used porter's organizational commitment questionnaire in this research. This questionnaire designs by porter et al in 1974 that includes 15 questions. The questions in this questionnaire determine how much each employee accepts organizational goals and values, how much he wants to make an extraordinary effort for the organization's success and how much it is interested in continuing membership in the organization. The questionnaire's scoring method in the 16 items questionnaire is such as totally disagree to totally agree, and have been graded from 1 to 7.

6) Durability questionnaire

Based on research hypotheses, the dependent variable of this study is the auditor's durability, or in other words, it is the auditors' desertion. The standard desertion questionnaire of Longo and Mora (2011) and Jenkins and Thommelins (2012) are used. This questionnaire has 9 items, with a five-point Likert , totally disagree to totally agree that have been graded from 1 to 5.

3.3. Research Variables

Regarding to research hypothesis, research variables divide to independent, dependent and mediator variables. Some of these variables have pattern of pattern dependent and mediator based on portrayal.

3.3.1. Independent Variables

Independent variables are neutrality, presumptive doubt and interpersonal trust in this research.

- 1) Interpersonal trust: Trust is the letter, promise, or written statement verbally expressed by a person or group and others trust it.
- 2) Presumptive doubt and neutral of professional skepticism: Academic literature shows two issues of professional skepticism, including Presumptive doubt and neutrality. The neutrality reflects the person's opinion of the auditor who evaluates without any bias on the claims of management, while the Presumptive doubt of the existence of amounts of lack of integrity is part of the claims and statements of management.

3.3.2. Moderator Variables

- 1) Perceived organizational support: Perceived organizational support is the importance that

the organization attaches to individual attempts and physical and psychological health and helps them in stressful and difficult circumstances. Perceived organizational support is the amount of commitment that the organization has over its employees (Rhodes and Eisenberger, 2002).

- 2) Organizational commitment: Porter et al. Define the organizational commitment to accept the organization and to accept its goals; to prepare for more elaborate efforts; to be willing to maintain membership in the organization.

3.3.3. Dependent variable

Job Durability (desertion): desertion as an indicator of how many employees leave the organization by the average number of employees during the specified period. Desertion refers to the actual location of employees through the boundaries of membership in an organization (Cohen, 2014)

4. Results

Description statistics and inferential statistics have been surveyed in this section.

4.1. Description Statistics

The information related to respondent demographic show that from 260 responses include %78 men and %22 women. Also the term of age, respondents have age between 30 to 40 years. Most respondent (%50.3) have graduate degree. In term of job rank, employees are %42audit, %11 supervisor, %7 senior supervisor, %24.2 senior audit and 15.8% auditing manager. In term of work experience, 59.6% employees have less than 10 years of work experience. The results of general features of models and descriptive statistic have been shown in table 2.

Indexes of Descriptive statistics help to understand numerical data. These indexes presented in table 3. Based on the results of Table 3, for example in relation to the job durability variable, the lowest score is 1 and the highest score is 5 and the average survival score is 3.456. The standard deviation indicates that the concentration of scores in the range of 0.717 into average 3.456 is in the range 2.739 to 4.173.

Table1: General Features of Models

Question description		Plenty	Percentage
Gender	Woman	57	22
	Man	203	78
Degree of education	Graduate degree	131	50.3
	Master degree	116	44.6
	Doctorate	13	5
Job rank	Audit	108	42
	Supervisor	28	11
	Senior Audit	19	24.2
	Senior supervisor	63	7
	Auditing manager	41	15.8
Age	Less than 30 years	101	38.8
	Between 31 to 40	111	42.7
	Between 41 to 50	28	11
	More than 50	20	7
Work experience	Less than 10 years	155	59.6
	Between 10 to 20	67	25.7
	More than 20	38	14.7

Table 2: Research descriptive statistics

Research variable	Sample	minimum	maximum	average	Standard deviation
Organizational citizenship behavior	260	1.19	5	3.963	0.582
Organizational perceive support	260	0	6	3.514	1.338
Organizational commitment	260	1	6.6	4.453	0.749
Neutrality	260	2.07	5.53	4.365	0.483
Institute partner perceived support	260	1	5	3.335	0.555
Presumptive doubt	260	0.24	4.56	3.229	0.512
Interpersonal trust	260	2.04	4.56	3.301	0.483
Locus of control	260	0	1	8.861	4.9

4.2. Inferential Statistics

The conceptual model of the research is conducted using the model analysis algorithm and Smart PLS method. This test consists of three parts: fitting the model of measurement, fitting the structural model and the overall fit of the model. Therefore, the validity of the relationships in the measurement models is first evaluated using the reliability and validity criteria, and then the relationship between the structural part and the end total model is also considered.

4.2.1. Fit the Measurement Model

The test of the model includes the reliability and validity of the research structures. The test reliability is closely related to measurement and stability. The first index of Cronbach's Alpha coefficient is the traditional index for assessing the reliability or internal

consistency between observable variables in a measurement model. Internal consistency indicates the correlation between a structure and its related indexes. The acceptability criterion for this indicator, which indicates the reliability of the model, will be at least 0.7.

The second indicator for internal consistency of the measurement model in the PLS method is the use of a more modern benchmark, called the "formative reliability" (CR). This indicator was introduced by Wortce et al. (1974). If the formative reliability value for each structure is greater than 0.7, then it indicates the inherent internal stability for the measured model (Neunalie, 1978). The results of these criteria are presented in Table 4.

Table3: The results of Cronbachs alpha and Formative reliability

Research variables	Formative reliability (CR>0.7)	Alpha) Cronbachs (>0.7)	AVE>0. 5
Organizational commitment	0.71	0.744	0.347
Organizational perceived support	0.92	0.896	0.579
Neutrality	0.88	0.861	0.279
Presumptive doubt	0.83	0.819	0.195
Interpersonal trust	0.84	0.838	0.216
Durability	0.8	0.747	0.216

After reviewing the reliability criterion, convergent validity and divergent validity are examined. The average of variance (AVE) was used to measure convergent validity. The average value of the extracted variance (AVE) shows the correlation of each structure with its reagents, or, in other words, the average of the variance shared between each structure with its reagents. Fornell and Larker (1981) suggest AVE values of 0.5 or more. According to the results presented in Table 2, the research structures have a desirable reliability but, with the exception of perceived organizational support and durability, research structures do not have a desirable validity. To investigate discriminant validity, the Fornel Larker (1981) method is used. In this method, the relationship between a structure and its reagents is compared with

that of the structure with other research structures. Accordingly, a structure has acceptable discriminant validity if it has more interaction with its reagents rather than with other structures in the model. This is done by a matrix whose houses contain values of the correlation coefficient between the structures and the main matrix diameter containing the values of AVE for each structure. According to the matrix presented in Table (5), since the amount of AVE perpendicular to each structure shown on the main matrix of the matrix is greater than the correlation between the structures located in the lower and right houses of the main diameter; Therefore, the structures of the model are more interacting with their indexes than with other structures and verbal validity of the model is confirmed.

Table4: Convergent and Divergent Validity

Research structure	Interpersonal trust	Neutrality	Organizational commitment	Organizational perceived support	Presumptive doubt	Job Durability
Interpersonal trust	0.465					
Neutrality	0.061	0.528				
Organizational commitment	-0.179	0.464	0.589			
Organizational perceived support	-0.293	.0279	0.629	0.761		
Presumptive doubt	0.884	0.061	-0.178	-0.294	0.465	
Job Durability	-.027	.0285	.0623	.0662	-0.269	0.647

4.2.2. The Fitting of the Structural Model and General Model

After fitting the measurement models, structural research model for investigating the relationships between the latent constructs of the research. One of the criteria for measuring the relationship between the constructs of the model is the amount of t-value. These values are displayed by running the bootstrap

command on the lines of the paths. If the amount of t-value related to the relationship between the two latent constructs is greater than 1.96, the relationship between the constructs is significant at 95% confidence level.

The results of fitting the structural part of the research model are presented in Table (4). In this table, the path coefficients are the same as the standardized

Beta in linear regression, which is the positive (negative) path coefficients (representing the inverse direct relations) between the research structures. According to the results presented in Table 6, the value of t-value for all research paths except for the paths relation to, durability-neutral, interpersonal trust-organizational commitment, interpersonal trust-perceived organizational support, interpersonal trust-perceived organizational support and interpersonal trust-is beyond the 1.96 standard. ; Therefore, the relationship between all research structures except of mentioned relationships is significant at 95% confidence level.

The second criterion for examining the structural model is the coefficient of determination of R² related to the intrinsic hidden structures of the model. Davari and Rezazadeh (2013) three values of 0.19, 0.33 and 0.67 are considered as the criterion for weak, moderate and strong R² values. The more R² is related to the intrinsic structures of a model, the better the fit of the model. Hensler et al. (2009) argue that in a model, if

an intrinsic structure is affected by one or two extrinsic structures, the value of R² from 0.33 to above indicates the strength of the relationship between the structure and intrinsic structures. The existence of more independent variables would increase R². Therefore, the more independent variables in the explanation of a dependent variable, the higher R² is needed to fit the model. The third criterion for examining the structural model is R². This criterion, introduced by Stone and Gisser (1975), indicates the predictive power of a model in dependent variables. They believe that models that are fitted with an acceptable structural part should be able to predict the indexes of the model's intrinsic structures. That is, if, in a model, the relationships between structures are properly defined, the structures will be able to have sufficient influence on each other's parameters and thus validate the hypotheses in this way. The value of Q² for all of the intrinsic structures determines three values of 0.02, 0.15 and 0.35 as low, moderate and strong predictive vigor.

Table5: Standardized factor loading and t-value amount of latent variables

Independent variables	dependent variables	Path coefficient	t- value
Neutrality	Organizational commitment	0.483	8.696
Neutrality	Organizational perceived support	0.306	4.79
Neutrality	Durability	0.028	0.53
Presumptive doubt	Organizational commitment	-0.228	1.97
Presumptive doubt	Organizational perceived support	-0.316	2.003
Presumptive doubt	Durability	-0.155	1.968
Organizational commitment	Durability	0.329	4.909
Organizational perceived support	Durability	0.410	5.136
Interpersonal trust	Organizational commitment	-0.008	0.053
Interpersonal trust	Organizational perceived support	-0.033	0.197
Interpersonal trust	Durability	0.045	0.433

Table6: R² coefficient of variables researches

	Q ²	R ²
Organizational commitment	0.255	0.265
Organizational perceived support	0.443	0.182
Durability	.0286	0.519
Good of fitness model(GOF)	0.159	

Table 7 shows the results of the values of R² for the intrinsic variables. The value of R² for the main sustainability variable is 0.519, indicating that organizational commitment and perceived

organizational support variables predict a total of 51.9% of the customer's rebound. As the results of Table 5 show, the Q² value for all of the in-well variables is a good level model. Also, the results of the

table show that the predictive power of the model in relation to these variables is optimal. Also, for the purpose of examining the fit of the general model, the GOF fitness criterion has been used which is equal to 0.158, which indicates the modest fit of the model.

4.2.3. Results of Test of Research Hypotheses

For the measurement the relationship between the structures of the model, the amount of t-value are used. If t-value for the relationship between the two concealed structures is greater than 1.96, the relationship between the constructs is significant at 95% confidence level.

Main hypotheses 1: Auditor’s professional skepticism has effect on their job durability in audit firm.

Sub-hypothesis 1: Auditor’s presumptive doubt has negative effect on their job durability in audit firm.

Sub-hypothesis 2: Auditor’s neutrality has positive effect on their job durability in audit firm.

According to Table 8, it is concluded that as the t-value calculated t statistic for the skeptic-sustainability relationship is 1.968 and greater than 1.9668, the effect of presumptive doubt on the auditor's durability with a path coefficient of 0.155 and a probability of 95% is significant. Not. The negative path coefficient (Beta)

between variables means that by increasing a standard deviation in the presumptive doubt of the auditors, their survivability in the institution will be as low as 0.15 standard deviations. Also, the results of this table show that because the t-value calculated for the neutrality-durability equation is 0.53 and less than 1.96, the neutrality effect on the auditor's durability with a path coefficient of 0.028 and a probability of 95% is not significant. Not.

Main hypotheses 2: Auditor’s interpersonal trust has positive effect on their job durability in audit firm.

According to Table 9, it is concluded that because the t-value calculated for the interpersonal trust-durability relationship is 1.097 and less than 1.96, the effect of interpersonal trust on the durability of auditors with a path coefficient of 0.045 and a probability of 95% Not meaningful.

Main hypotheses 3: The organizational behavior characteristics have positive effect on auditor’s job durability in audit firm.

Sub-hypotheses 1: The organizational perceived support has positive effect on auditor’s job durability in audit firm.

Sub-hypotheses 2: The organizational commitment has positive effect on auditor’s job durability in audit firm.

Table7: The result of 1hypotheses analysis

	t-value	Path Coefficients	Result
Presumptive doubt-durability	1.968	-0.155	Confirm
Neutrality-durability	0.053	0.028	Refuse

Table8: The result of 2hypotheses analysis

	t-value	Path Coefficients	Result
Interpersonal trust-durability	1.097	0.045	Refuse

Table9: The result of 3hypotheses analysis

	t-value	Path Coefficients	Result
Organizational perceived support-durability	5.136	0.410	Confirm
Organizational commitment-durability	4.909	0.329	Confirm

According to Table 10, it is concluded that because the t-value calculated for perceived organizational support-durability is 5.136 and greater than 1.96, the effect of perceived organizational support on auditor's durability with a path coefficient of 0.410 and

probability 95% is significant. The positive (Beta) path coefficient between variables of 0.410 means that by increasing a standard deviation in perceived organizational support, their durability in the institution will increase by 0.410 standard deviations.

Also, the results of this table show that as the value of t calculated for the organizational-sustainability commitment ratio is 4.909 and more than 1.96, the effect of organizational commitment on the auditor's durability with a path coefficient of 0.329 and a probability of 95% is significant. And by increasing a standard deviation in perceived organizational support, their survival in the institution will increase by as much as 0.329 standard deviations. The result of analyzing this hypothesis matches with Cohen et al (2017) study. Actually, auditors that received more support by organization, have more commitment to organization and more desire to stay in organization.

Main hypothesis 4: The organizational commitment of auditors increases the effectiveness of their personality traits on their durability in audit firms.

Sub-hypothesis 1: The organizational commitment of auditors increases the effectiveness of their presumptive doubt on their durability in audit firms.

Sub-hypothesis 2: The organizational commitment of auditors increases the effectiveness of their neutrality on their durability in audit firms.

Sub-hypothesis 3: The organizational commitment of auditors increases the effectiveness of their interpersonal trust on their durability in audit firms.

According to Table 10, Sobel test is used to examine the significance of the mediating variable of organizational commitment. In this method, if the Sobel test statistic is greater than 1.96, the confidence level of 0.95% is confirmed by the mediator variable. Therefore, considering that the amount of calculated statistic for the effectiveness of organizational commitment on the relationship between presumptive doubt and durability is 1.828 and more than 1.96, the effect of organizational commitment on the relationship between presumptive doubt and durability of auditors with a path coefficient of 0.075 and probability 95% is significant. In other words, the skepticism indirectly and through the intermediate variable of organizational commitment explains 0.075% of the change in survivability. The negative path coefficient (Beta) between variables means that by increasing a standard deviation in the presumptive doubt of the auditors, the organizational commitment will decrease to 0.075 standard deviations. The path

coefficient (beta) means that the auditor's organizational commitment reduces the effectiveness of their presumptive doubt on their durability in audit firms. The results of the table also show that the amount of statistics calculated for the level of effectiveness of organizational commitment on the relation of neutrality and durability is 4.274 and more than 1.96. The effect of organizational commitment on the relationship between the neutrality and durability of auditors with path coefficient 0.483 and is 95% probable. The positive (Beta) path coefficient between variables means that by increasing a standard deviation in the neutrality of the auditors, the organizational commitment will increase to 0.483 standard deviations. The path coefficient (Beta) is positive, which means that the organizational commitment of auditors increases the degree of their impartiality's impact on their survival in audit firms. According to the table, the value of t calculated for the effectiveness of organizational commitment on interpersonal trust and survival is 0.526 and less than 1.96. The effect of organizational commitment on the relationship between auditors' neutrality and durability with path coefficient 0.008 is not 95% probable. The results show that commitment adjusts the relationship between professional skepticism dimensions and auditor's durability and effect on audit desertion.

Main hypothesis 5: The organizational perceived support of auditors increases the effectiveness of their personality traits on their durability in audit firms.

Sub-hypothesis 1: The organizational perceived support of auditors increases the effectiveness of their presumptive doubt on their durability in audit firms.

Sub-hypothesis 2: The organizational perceived support of auditors increases the effectiveness of their neutrality on their durability in audit firms.

Sub-hypothesis 3: The organizational perceived support of auditors increases the effectiveness of their interpersonal trust on their durability in audit firms.

Table10: The result of 4hypotheses analysis

	t-value	Path Coefficients	Result
Presumptive doubt-Organizational commitment-durability	1.828	(0.075)	Confirm
-Neutrality-organizational commitment-durability	4.274	(0.159)	Confirm
Interpersonal trust-organizational commitment-durability	0.0526	(0.0026)	Refuse

Table11: The result of 5hypotheses analysis

	t-value	Path Coefficients	Result
Presumptive doubt-Organizational perceived support-durability	1.866	(0.129)	Confirm
-Neutrality-organizational perceived support –durability	3.502	(0.125)	Confirm
Interpersonal trust-organizational perceived support –durability	0.196	(0.013)	Refuse

According to Table 12, it is concluded that as the amount of calculated statistics for the extent of the effectiveness of perceived organizational support on the relationship between skepticism and survival is 1.866 and more than 1.96, the impact of the impact of organizational support on the relationship between skepticism and The reliability of the auditors with a path coefficient of 0.316 and a probability of 95% is significant. In other words, the skepticism indirectly and through the mediating variable explains the perceived organizational support of 0.316% of the sustainability change. The negative path coefficient (beta) between variables means that perceived organizational support reduces the effectiveness of auditors' skepticism on their survival in audit firms. The results of the table also show that the amount of statistics calculated for the effectiveness of the support on the perceived organizational relationship on impartiality and survival is 3.502 and more than 1.96. The effect of the perceived organizational support on the relationship between impartiality and The reliability of the auditors with a coefficient of 0.306 and a probability of 95% is significant. The positive path coefficient (beta) between variables means that perceived organizational support increases the effectiveness of auditors' neutrality on their survival in audit firms. According to the table, the amount of calculated statistics for the level of effectiveness of organizational commitment on interpersonal trust and survival is equal to 0.196 and less than 1.96. The effect of organizational commitment on the relationship between auditors' neutrality and durability with path coefficient 0.033 is not meaningful.

5. Discussion and Conclusions

Today, despite the large global trade and diverse products and services and effort to gain competitive advantage, organizations face to numerous concerns and that organization quickly emerges from the scene of competition with slightest halt of activity and the process of reducing activities in an organization. In this situation, if the employees of the organization tend to desertion, the importance of the above problem becomes more and more evident. This important factor provides a framework for exploring the factors affecting the staff's desertion. In the present study, the authors seek to investigate the effects of variables such as professional skepticism and interpersonal trust and organizational behavior variables such as organizational perceived on staff's desertion. This research was conducted among staff working in audit institutions. In this regard, the number of basic 5 hypotheses was compiled and analyzed using the equation-partial least squares. The results of analysis and test of variables show that the effect of neutrality variable on organizational commitment and perceived organizational support indicates a direct and positive relationship between these variables and the relationship between the variance of durability and neutrality is both direct and indirect and positive. The results of the effect of presumptive doubt variable on organizational commitment and perceived direct organizational support are reversed and the effect of this variable on both direct and indirect durability is negative. Regarding the results, it is argued that the audit firms by providing appropriate job conditions for auditors, including assigning appropriate tasks to each employee according to their specialized fields and ensuring their employees' job expectations, including

organizational support, can be the context provides job satisfaction for its employees and thus not only reduces employee desertion but also increases the organizational commitment of employees. It is also argued that audit firms increase their sense of commitment and dependency by creating a fair environment through organizational support and trust in the organization. Regarding the results of this study, it is recommended that audit firms of the member of the associated of certified public accountant be categorized base on the qualitative rank and then conduct research on their auditors in order to be able to review impact the quality of the institute's rating on reducing desertion. It is also suggesting that other factors affecting on auditors' desertion, such as job burnout, personality traits, working environment, decision making power, etc., should be considered.

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