



Determining the Effect of Auditors' Skeptical Personality Traits with Considering the Characteristics of Organizational Behaviour on Job Audit Durability

Azam Jari^a, Daruosh Foroghi^{*b}, Hadi Amir^c

^aDepartment of Accounting, Shahrekord Branch, Islamic Azad University, Shahrekord, Iran

^bDepartment of Accounting, University of Isfahan, Isfahan, Iran

^cDepartment of Economic, University of Isfahan, Isfahan, Iran

ARTICLE INFO

Article history:

Received 02 February 2020

Accepted 29 July 2020

Keywords:

Durability

Auditors' skeptical personality characteristics of organizational behaviour

ABSTRACT

The problem of desertion the effective and efficient staff and specialist staff is one of serious problem has been created for the organizations managers that seek to maintain, improve and utilize their human resources. Researchers believe that staff desertion will have a negative impact on the organization and not only reduce the organizational performance, but also increase the direct and indirect costs of staff desertion, such as transferring capabilities to competitors, increasing costs of hiring and training new staff, etc. The purpose of this study is to determine the effect of auditors' skeptical personality traits with considering the characteristics of organizational behaviour on job durability. For this purpose, the relationship between interpersonal trust, locus of control and presumptive doubt and neutral of professional skepticism and three characteristics of organizational behaviour, organizational commitment, perceived organizational support and organizational citizenship behaviour on job durability are assessed. The statistical society consists of all auditors of audit institutions that are the member of the Association of Certified Public Accountants who are working and not the organization's partners. The structural equation modeling has been used for analysis. The findings of the study show that auditors' skeptical personality traits did not directly affect their job durability.

1 Introduction

In today's world, the problem of competition transcends the individual boundary and introduces in the larger social areas, including organizational and interstate. In this regard, the existence experienced staff as well as professional and specialized knowledge and skills are the factors that create competitive advantage for organizations; but it is sometimes seen that in many organizations and institutions, the staff tend to leave the organization and quit their careers. Job desertion is one of the most important concerns of human source managers in each organization which means separating one from the organization in which they work [35]. This is one of the major challenges in all organizations, regardless of the type of organization. Experts in economics and human resource management believe that the cost of desertion skilled and specialized staff is too much for the organization, and

* Corresponding author. Tel.: +989131163291
E-mail address: Foroghi@ase.ui.ac.ir

even in some cases irreparable [1]. Desertion of employee often has a negative impact on the organization and not only reduces the performance of the organization, but also raises a number of problems, such as increased hiring costs to replace vacancy position, training new employees, reducing productivity, spending energy, time, money and capital [13]. The tendency to desertion can be seen as a basic factor and a good substitute for real quitting for staff from organizations. The tendency to leave the organization reduces work motivation, decreases the dependence and commitment of the staff to their respective organization and eventually their performance is reduced and it will hamper the achievement of the organization's goals [23]. Therefore, the problem of selecting and retaining employees in organizations is one of the problems that must be considered before recruiting to minimize the tendency to quit and resign, otherwise the high costs of hiring, providing resources, social investment and training will be imposed as direct costs and costs of job conscience and negative work outcomes, organizational culture decline, increased work pressure on others, and experience transfer costs as indirect costs of desertion the workforce to the organization and it is the duty of the managers of organizations and institutions to consider these costs, also issue of quitting is especially important in service organizations, including audit firms, because of the knowledge-based forces [33]. Because in such institutes, personnel experience plays an important role in performing the tasks and the organization spends a great deal of money on training its personnel. It neglects accepting some of its customers and thus decreases the firm's revenue and possibly affects the quality of audit services provided by the company [17,57]. The problem of desertion is especially important in service organizations, including audit firms, because of existence of expert staff; Since the organizational structure of most audit firms is pyramid-shaped and firms require a higher number of lower-level personnel than senior-level personnel, desertion of the auditor represents a waste of time and tangible and intangible costs by the auditing agencies (reducing productivity).

There are many different factors that effect on problem of desertion in the organization. Studies such as Bastanian and khoshTinat[8], Hom and Griffeth [29] and Ertürk [24] have been done in desertion context refer to the main factors, as organizational and managerial factors (reward and advantages, organizational culture, human resource practices), legal factors, personality and behavioural factors (demographic, human capital, characteristics of motivation, professional behaviour), job factors (job characteristics, job attractiveness), psychological factors (organizational commitment, job satisfaction, job uniformity) and major social and cultural factors are considered as the main factors for desertion the staff. Thus, in general, it can be stated that there are two theoretical approaches in terms of factors affecting employee turnover, the first approach looks at the topic in a micro perspective and considers the individual and personality factors and the second approach notices with macro perspective to the affective factors on desertion job and surveys job, organizational and legal factors, etc [6,46]. In the field of personality factors, a psychologist named John Holland [30] presented the best theory of job-to-personality fit. According to this theory, people tend to choose a career that fits their personality. This theory holds that if a person's personality is consistent with their job, job satisfaction will be greatly increased and the rate of dismissal will be minimal. Holland [30] has based his theory on two principles:

1. Choosing a job depends on the person's personality and is a way of expressing oneself.
2. The choice of job is directly related to one's attitude and attitude.

According to Holland [30] theory, people tend to a particular job based on their personality type. If this type of personality is consistent with one's job, the individual will be more successful in his or her organizational performance and his or her survival in the profession will increase [3]. In many cases, the failure of individuals to perform their job effectively in the organization is not due to lack of intelligence or lack of technical skills, but rather to the incompatibility of their personality and job charac-

teristics [53]. Therefore, the personality and individual differences of the organization should be taken into consideration as organizations try to hire people who are fit for the profession to enhance their performance [57]. Studies have been done in the field of interdisciplinary auditing-psychology and are branch of behavioural research generally identify auditors' behaviour as the two main elements of personality traits and environmental factors [8].

The proportion of jobs and personality traits has also been taken in audit firms, as business environment developments have not only led to the growing evolution of audit firms and the growing expansion of auditors, but also increased the importance of expert human resources. It has become the most important asset in these companies. Hence, if staff has the more desirable quality, the more successful in the audit firms and companies will occur [20]. According to the audit firm's partner, most auditors involve uniformity, fatigue and job burnout with increasing experience in the audit job and tend to continue in non-audit jobs such as accounting.

This job turnover has created heavy costs, so these firms seek to maximize their professionalism and professional services by enhancing their work motivation and maintaining auditor morale [45]. Also, the cost of audit services is an essential condition to ensure the audit quality [55]. Since the proportion of job and personality characteristics of employees in the organization are influenced by the type of products, services and activities [37] and due to the specific characteristics of audit firms, the personality characteristics of auditors affect the concept of sustainability. Bastanian and KhoshTinat [8] identified honesty, independence, adherence to ethical principles, and professional skepticism as the most important personality traits of auditors in their study. Nelson [45] proposed four characteristics of personal trust, judgment, locus of control and professional skepticism for the personality auditor's traits. The importance problem of employee desertion and its problems, researchers encouraged to investigate the factors affecting on it in all parts of the world. The present study seeks that determines there is a relationship between auditors' skeptical personality characteristics with regarding to organizational characteristics and their durability.

2 Theoretical Frameworks

Desertion is a condition in which an employee disconnects optionally his / her relationship with the organization. Desertion research emphasizes on voluntary desertion. Auditor's desertion motivation is a set of factors that their occurrences lead to motivations for auditors to exit from the organization [15]. Various factors can lead to the phenomenon of desertion in organizations, which can be attributed to personality and organizational factors.

2.1 Auditors' Skeptical Personality Traits

According to [30] theory, if person's personality traits and type of job are compatible, job satisfaction will be maximized, and as a result, staff desertion will be reduced. Therefore, regarding to the type of personality of the person, appropriate work should be assigned to him. Researching and examining on the characteristics or personality traits of individuals as a reliable and stable predictor factor can play a more decisive role in predicting employee retention and non-resignation. The stability and predictability of personality, which is emphasized by new theories of psychology (personality), including the theory of traits, shows the importance of the role of personality traits in various components, especially durability. Based on the research of [30], four personality traits of interpersonal trust, suspension in judgment, locus of control, and professional skepticism have been proposed for auditor's personality traits [40].

2.1.1 Professional Skepticism

Auditing aims to ensure the credibility of the financial statements. According to the definition by De Angelo, audit quality is the joint probability of auditors finding and reporting frauds in the financial statements. It is relevant to the professional ability and independence of auditors [4]; so, independent auditors play an important role in the financial reporting process. Auditors comment on whether the financial statements are prepared in all material respects in accordance with the financial reporting framework. Auditing standards force the auditor to exercise professional judgment and professional skepticism at all stages of planning and executing an audit. Professional skepticism is one of the fundamental principles of the audit profession. Professional skepticism includes the critical evaluation of inconsistent audit evidence and the ability to rely on documents and results of inquiries and other information obtained from business executives and pillars. Professional skepticism also includes assessing the adequacy and appropriateness of audit evidence obtained in the circumstances [5]. Based on paragraph 15 of International Accounting Standards No. 200, entitled "Total Objectives of the Independent Auditor and Auditing in accordance with International Standards on Auditing," the auditor should design and execute an audit with professional skepticism and note that there may be material misstatements in financial statements. Paragraph T-1 of Iran's Auditing Standard No. 330 [5] emphasizes the need for a professional skepticism about the general approach to counteracting the risks of misstatement that have been assessed in the context of significant financial statements. According to paragraph 13 of Standard 200, professional uncertainty is the audacious attitude of the interrogator, and the critical evaluation of audit evidence in situations that may indicate misrepresentation due to error or fraud [3]. The auditor neither assumes that management is acting incorrectly nor assumes that management's integrity is in doubt. In other words, the auditor is trying to gather and evaluating evidence, he/she tries to do without bias [45].

Cohen et al [15] states that the auditor should try not to be influenced by bias when forming his belief; there should be no bias, neither positive (good suspicion) or negative (doubtful). They argue that trust is also accepted by auditing standards. According to auditing standards, professional skepticism includes the critical evaluation of inconsistent audit evidence and the reliability of documents and results of inquiries and other information obtained from executives and auditors. Professional skepticism also includes adequacy and appropriateness assessment audit evidence obtained with respect to the available position. Auditors apply a level of professional skepticism to their audits when dealing with the client's work environment, but not all auditors share the same intrinsic characteristics and are likely to apply professional skepticism differently. The two dominant dimensions of professional skepticism in prior research and accounting standards are presumptive doubt and neutrality, which are described below [15].

2.1.1.1 Presumptive Doubt

The presumptive doubt dimension can be regarded as having the suspicion in return for the best result. In fact, the presumptive doubt assumption is management's claims are always false. Applying this approach is particularly recommended when there is a likelihood of distortion and fraud. The concept of presumptive doubt in academic and professional literature has received much attention. For example, according to Nelson's research, there is skepticism in auditors that high levels of professional uncertainty (both qualitatively and quantitatively) are required for the accuracy of the evidence. However, Nelson argues that presumptive doubt has costs and may lead to deficiency. For example, presumptive doubt may lead to over-gathering of evidence or may waste a great deal of time [13]. This warning has also been raised in recent research. For this reason, Nelson [45] believes that having an

appropriate level of trust is an integral part of the audit process, and given wide volume of transactions and accounting transactions, the auditor should reasonably trust certain parts of the business. However, full trust to owner may have adverse effects on professional confidence and compromise the quality of the audit. Accordingly, rather than trust, presumptive doubt is regarded as a key input and, more importantly, to audit quality. The concept of distrust and presumptive doubt in terms of features are very close together. This view of skepticism is defined as the tendency to doubt, question or disagree with the claims of the owner and the generally accepted results. The lack of trust has also been studied in research. The focus of the distrust perspective on the auditor's relationship with the owner and the auditor's attention to evidence is of secondary importance. This view is based on the logic that presumptive doubt can reduce the consequences of deception, distortion, and proactive behaviour of management and employees. Overall, skeptical auditors are very conservative about the evidence obtained [15, 27]. Colquitt [17] shows that people who are less trustworthy, namely adopt a more presumptive doubt attitude, are less likely to engage in organizational citizenship behaviours and because they are less trustworthy, more likely to have communication problems, Interpersonal conflicts and social networks are limited [27, 20], so auditors who have a presumptive doubt perspective have poor performance in the field of teamwork, relationships with clients that may lead to desertion in organizations [27].

2.1.1.2 Neutrality

Neutrality is an aspect of auditing standards. In fact, according to auditing standards, the auditor should not trust to management and shouldn't 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 don't full trust to he/she with auditor. In other words, auditor should focus on the adequacy and persuasiveness of the audit evidence. The auditor's default is neither complete support nor opposition to management's claims but a balanced and fair adjudication of the claims. Neutrality is also defined as having no bias (positive or negative) in the auditors' beliefs and beliefs. In general, empirical studies of the concept of neutrality show that auditors exhibit more skeptical actions and judgments with thoughtful thinking. Thoughtful thinking means being 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. On the other hand, in executive and absolute thinking, there is a set of alternative and non-predetermined approaches that focus more on specific and desirable evidence of individual positions [15].

2.1.2 Interpersonal Trust

According to Rotter [52] study of interpersonal trust is a written, verbal and verbal and written statement that an individual or group stated and trusted by others, and this concept use in a variety of relationships as friendship and marriage, teamwork as well as public and political trust [52]. Trust in interpersonal relationships is in fact a process that demonstrates belief in social communication and underpins social function. Rotter identifies interpersonal trust as the opposite of doubt and states skepticism mean distrust in audit literature. High trust equals improved job satisfaction, organizational commitment, employee confidence, increased cooperation, organizational justice, and other factors that drive organizational productivity. For organizational success, it is imperative to continually change roles and technologies as well as design jobs and responsibilities [61]. This valuation may sub-

sequently reveal itself in the behaviour and performance of the venerator towards the respected side [26]. The main idea is that if the auditor has a low level of interpersonal trust, it is assumed to be more skeptical [20]. The results of the study by Foote [25] et al indicate the positive effect of interpersonal trust on organizational citizenship behaviours and the negative effect on desertion. Buckley's [12] study suggests that organizational commitment is the surface of employees' trust in organizational goals and therefore their willingness to stay in the organization. Zareie and Hassan Zadeh show that trust cause to information division and participate all of people from organizational information, organizational commitment and commitment to make decision, organizational citizenship behaviour, job satisfaction and organizational satisfaction. Researches such as Sajjadi and Zareie [54] and Mughli et al. [43] indicate that there is a relationship between interpersonal trust and job satisfaction, job performance, social behaviour, stress, absenteeism, employee desertion and the effectiveness and efficiency of the organization. Meyer and Allen [40] showed in their research that there is a significant negative relationship between trust and employee desertion [15]. According done researches, Job Engagement, job satisfaction, organizational citizenship behaviours, organizational commitment, organizational identity, and innovative behaviours can be considered among the consequences of interpersonal trust in the organization. The results of some research, such as Podsakoff et al. [51], are a strong confirmation of the effect of trust on organizational citizenship behaviour. Also, results of researches such as Oh and Park [47] show that employees with higher trust have higher organizational commitment [8].

2.1.3 Locus of Control

One of the special concepts in [52] theory is the locus of control. Locus of control refers to people's beliefs about how to control the environment. In other words, the locus of control is a system of beliefs in which one assesses one's successes and failures in terms of his or her strengths and weaknesses. There are two types of locus of control orientation in individuals: Some find internal orientation, with this believe that ingenuity, diligence, prudence, and responsible behaviour lead to positive outcomes. Conversely, lack of skill, effort, and irresponsible behaviour will lead to negative consequences. On the other hand, some people find external orientation, believing that events are determined by chance, the power of others, and unknown and uncontrollable factors. In their view, behaviour and outcome are independent of each other, and because they believe the results are not beliefs, they conclude that the results are outside their personal control [52]. In social psychology, the locus of control over one's own behaviour is called the control position. Some people have an internal control position and accept responsibility for their actions, while others have an external control position and attribute their success and failure to external factors [12]. Donnely et al. [21] concluded that the cause of audit inefficiency depends on external factors such as incomplete evidence and - untimely planning. A study by Lin and Ding [36] suggests that locus of control has a moderating effect on staff desertion. Accordingly, Rotter [52] states that people with an internal locus of control have higher self-confidence than those an external locus of control. Also, people with internal locus of control can better deal with the factors that reduce their job satisfaction. While people with an external locus of control, when faced with factors that reduce job satisfaction ignore these factors or expect them to be resolved by external forces. Also, people with an internal locus of control are more satisfied their job and are more successful at their job and have less intention to leave their job [37]. Smith et al.[58] showed that there is a positive relationship between locus of control and job performance. This means that people who have an internal locus of control have better job performance and less job stress and their durability increase in organization. This study predicts that personality traits affect the behaviour of organizational citizenship by influencing of locus of control [58]. The results of Cheng & Wang's

[14] shows that people with an external locus of control have a greater commitment to change than those with an internal control source. Also, the study by Chan suggests that organizational support influences on relationship between locus of control, organizational citizenship behaviour, and desire to desertion. Other factors that effect on employee desertion are lack of factors such as job satisfaction, meritocracy, job promotion, organizational commitment, justice wages system and effective factors on reducing desertion include organizational support and organizational citizenship behaviour [1].

2.2 Organizational Behaviour Characteristics

Through reviewing of the literature review, three variables of organizational citizenship behaviour, perceived organizational support and organizational commitment were selected as incentives to durability. These variables are viewed to durability from the perspective of attitude theory (cognitive and emotional elements) and social exchange theory.

2.2.1 Organizational Perceived Support

Organizational support [15] theory asserts that employees develop global beliefs about the degree to which the organization values their work related contributions and cares about their welfare (perceived organizational support). 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 [29]. On the one hand, today's organizations compete for the recruitment and retention of staff over the provision of welfare programs and the attention paid to employees; also organizations need committed and high-performing employees because for many years the core commitment of the relationship between employees and the organization has been recognized [32]. Employees who see the organization as their sponsor make some kind of emotional connection with the organization because the support and importance of the organization leads to an understanding of the needs of the employees and creates a sense of belonging to the individual [24]. Hence, organizations have found that the benefits to the organization will be greatly enhanced by increasing support for their employees, either through empowerment through training programs or through increased support from supervisors, because the employees who feel to have been supported, simply won't desertion the organization. Organizational perceived support is the degree of important to which the organization considers the individual's efforts and physical and mental health and helps him or her in stressful situations [23]. In fact, perceived organizational support is the amount of commitment that an organization has towards its employees. An important task in organizational support is to make the organization value its employees and create the desire to stay. When employees understand organizational support, they increase their job performance to benefit the organization based on an interactive relationship [32]

One of the problems that managers of organizations, including audit firms, face with them is the retention of key and expert staff, when organizational support increase not only organizational commitment increases but also drastically the intention to desertion the organization decreases [4]. In this case, it can be said that when an employee feels valued by the organization, they are less likely to be absent or intend to leave [26]. It should be noted that the human resources supported by the organization will be more in line with the values and goals of the organization. These employees have a stronger motivation to serve, improve the efficiency and performance of the organization and facilitate the achievement of organizational goals. Alan and his colleagues believe that the relationship between the organization and employees indicates that employees who receive more support as part of the motivational factors provided by the organization are less likely to leave the organization [42].

Based on the social exchange approach, perceived organizational support increases productivity, performance, competition in the organization, progress, organizational commitment, and organizational citizenship behaviour. The results of Cohen [16] study show that perceived organizational support among attitudinal variables influences important behaviours and attitudes of employees such as organizational citizenship behaviour, organizational commitment, job satisfaction and desire to desertion [21]. Van Dyne [60] found that high levels of organizational perceived support would create a commitment among employees to offset the benefits and benefits that may arise in the context of citizenship behaviours. Casper and et al. [10] stated that perceived organizational support has a significant relationship with organizational commitment and organizational conflict, so that the greater the organizational support, the greater the organizational commitment and the lower the organizational conflict [16].

2.3 Organizational Commitment

In the social psychology literature, the concept of attitudes is particularly important. Allport [2] believes that the concept of attitude is perhaps the most prominent and essential concept in contemporary social psychology. It is thought that in the organizational environment personal attitudes are related to personality and motivation. Attitudes are the willingness or unwillingness to respond in a favourable or unfavourable way. These are learned and valued feelings about the people, objects, and concepts in the world around us. Attitudes are closely intertwined with our mental structure and structure. They are related to more fundamental values and reflect our beliefs about the issues and, if carefully measured and other factors such as social norms are taken into account, can be powerful predictors of behaviour. Provide our knowledge to interact with others and the world around us [41]. There are many attitudes toward organizational activities that the most important of them is organizational commitment. According to [27] study, organizational commitment involves the relative power of an individual's identity by attending a particular organization. This definition encompasses three concepts: strong belief in acceptance of the goals of the organization, great enthusiasm for strenuous effort in the organization, and ultimately a desire to continue one's membership in the organization [13]. Researchers see organizational commitment as an important variable in understanding employee behaviour. The presence of committed human resources creates reducing absenteeism, delaying, and relocating, significantly enhances organizational performance, enhances the employee's spiritual well-being, and better reflects the organization's transcendent goals and individual goals will also be achieved in each organization [44]. Research has shown that organizational commitment is associated with outcomes such as job satisfaction; organizational citizenship behaviour and job performance have a negative relationship. Broad and Orazy and Golparvar's [48] research indicates that organizational commitment is closely related to organizational citizenship behaviour and considers organizational citizenship behaviour as an effective variable on organizational commitment [12]. Also, a number of studies such as Martin and Roode [39] have confirmed that organizational commitment has a negative effect on employee desertion and positive effect on organizational citizenship behaviour [19]. The results of study such as Meyer [40] show that low commitment is associated with durability, and high commitment is associated with staying in the organization. Therefore, it is assumed that organizational commitment has a negative relationship with the intention to leave [34].

2.4 Organizational Citizenship Behaviour

Prior research relies upon social exchange theory to predict the effects of perceived organizational support on job-related attitudes and outcomes (e.g., job satisfaction, organizational commitment, or-

ganizational citizenship behaviour, desertion intentions, etc.). Social exchange theory is a cross-disciplinary paradigm developed within social psychology, sociology, and anthropology [38]. Herda and Lavelle [28] define social exchanges as “subjective, relationship-oriented interactions between employers and employees characterized by an exchange of socio-economic benefits, mutual trust and commitment, a long-term focus, and unspecified, open-ended commitments”. Social exchange theory asserts that when individuals perceive that they have benefited from a social exchange, they attempt to balance the exchange by engaging in reciprocal actions (i.e., the norm of reciprocity). Using social exchange theory for theoretical support, several meta-analytic studies find that perceived organizational support is positively associated with task performance, organizational citizenship behaviour, organizational commitment, and job satisfaction, and negatively associated with desertion intentions [51]. Katz and Kahn [34] believe that in order to perform their tasks effectively, firms require employees to act beyond the requirements of their primary roles in the organization. They refer that there are innumerable collaborative activities that would not accomplish all of these entities without their full realization. They point out that a limited number of these activities are included within the staff's job descriptions, but many are outside of role behaviours (behaviours that are not formal and written in the job descriptions) that are intended for achieving organizational effectiveness, it is necessary to pay attention to them. In this context, organizational citizenship behaviour as one of these behaviours plays an important role in promoting individual and organizational performance [35].

Organ defines citizenship behaviour: Individual behaviours that are voluntary and conscious and not directly and explicitly identified by organizational reward systems and organizational performance evaluation systems, and overall, have a significant effect on effectiveness. They have an organization. Voluntary means that such behaviours are not part of the essential requirements of the job role and job description [32]. The most important predictors of organizational citizenship behaviours are job satisfaction, organizational justice, different leadership styles, personality traits, organizational commitment, organizational support, employees' perception of organizational justice, and its outcome is decreasing tendency to desertion [59]. Organizational citizenship behaviours also increase efficiency by reducing the need for monitoring and thus creating free time for more valuable management practices such as problem planning and problem solving. Organizational citizenship behaviour is seen as favorable because it increases the resources available and on the one hand reduces formal and costly monitoring mechanisms. Among the most important predictors of organizational citizenship behaviours are job satisfaction, organizational justice, different leadership styles, personality traits, organizational commitment, organizational support, employee perception of organizational justice, etc. It pointed to a decrease in the tendency to quit [58, 62].

Research such as Blau and Boal [9] has shown that the incidence of organizational citizenship behaviours is inversely related to employee turnover and employee absenteeism. In other words, people with more organizational citizenship behaviours were less likely to leave the organization. On the other hand, it is natural that reducing employee turnover rate in any organization can lead to better and more efficient organization performance and thus one of the practical mechanisms of organizational citizenship behaviour in increasing the performance and effectiveness of organization can be considered as reducing service desertion rate [51]. Further, prior accounting research finds that organizational citizenship behaviour is negatively associated with turnover intentions [18]. Therefore, given these prior research findings, we expect that perceived organizational support will be positively associated with organizational support, which, in turn, will lead to higher turnover intentions. So, according to the findings, the present research question what is the effect of doubtful personality traits considering organizational behaviour characteristics on their job desertion. Accordingly the conceptual model of research is as follows.

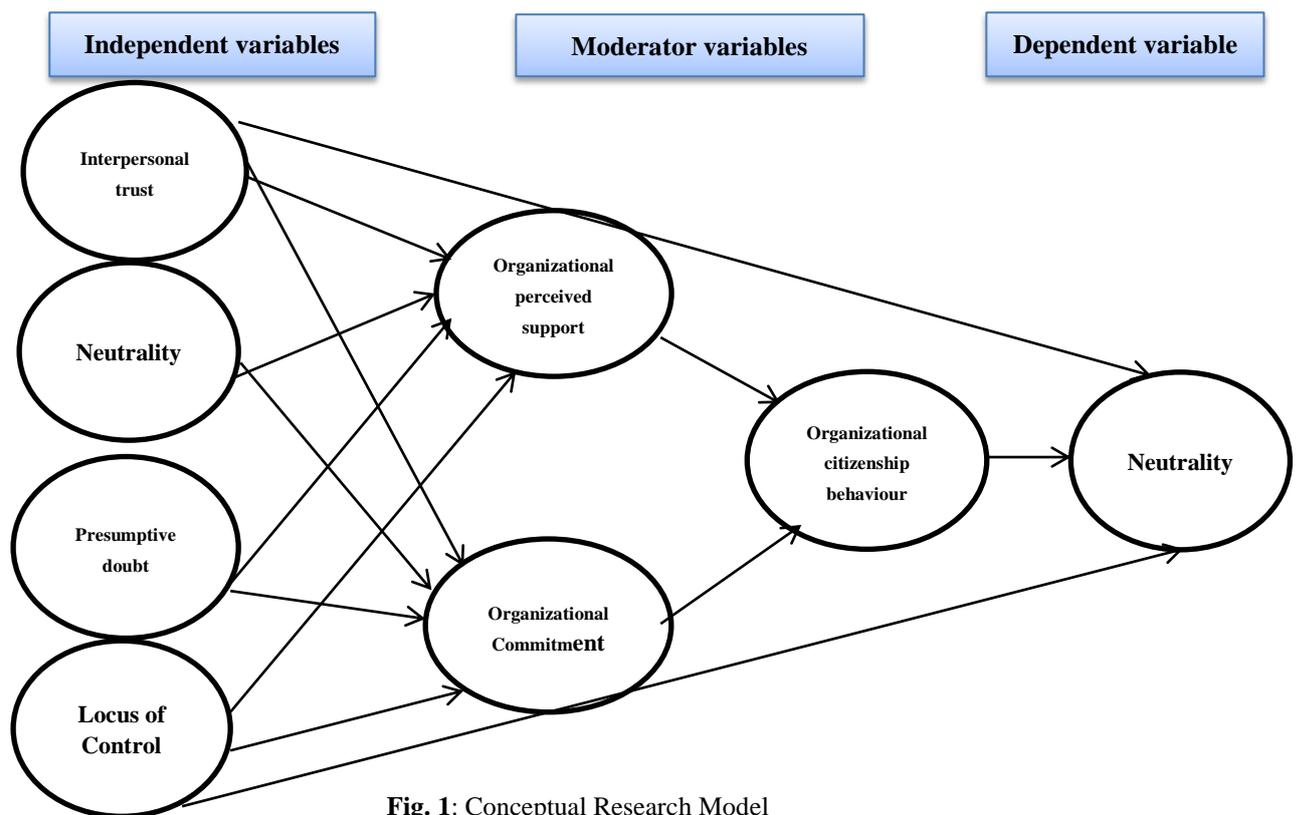


Fig. 1: Conceptual Research Model

3 Research Hypotheses

Prior research identifies several factors that affect both skeptical judgments and actions.² Building on Nelson’s [45] model of professional skepticism, Hurtt et al. [31] categorize the antecedents to skeptical judgments and actions into four main categories: (1) auditor characteristics, (2) evidential characteristics, (3) client characteristics, and (4) external environment characteristics. While all four factors are relevant to understanding skeptical judgments and actions, our paper focuses on individual auditor characteristics that are associated with skeptical judgments and actions. In particular, our study focuses on the skeptical personality traits of individual auditors that characterize the two predominant perspectives of professional skepticism (neutrality and presumptive doubt), interpersonal trust and locus of control. Also, based on Organizational support theory and social exchange theory, the organizational behaviour variables effect on employee desertion. Our study concentrates on organizational commitment, organizational citizenship behaviour and perceived support. The research hypotheses based on research review are mentioned in below:

Main hypotheses 1: Auditor’s skeptical personality characteristics have 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.

Subsidiary hypothesis 3: Auditor’s interpersonal trust has negative effect on their job durability in audit firm.

Subsidiary hypothesis 4: Auditor’s locus of control has negative effect on their job durability in audit firm.

Main hypotheses 2: The organizational behaviour 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.

Subsidiary hypotheses 3: The organizational citizenship behaviour has positive effect on auditor's job durability in audit firm.

Main hypothesis 3: 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.

Subsidiary hypothesis 4: The organizational commitment of auditors increases the effectiveness of locus of control on their durability in audit firms.

Main hypothesis 4: 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.

Subsidiary hypothesis 4: The organizational perceived support of auditors increases the effectiveness of their locus of control on their durability in audit firms.

Main hypothesis 5: The organizational citizenship behaviour of auditors increases the effectiveness of their organizational behaviour traits on their durability in audit firms.

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

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

4 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 has been 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 hidden structures in the form of a number of reagents (variable visible) measured and structural model or path analysis, as well as the relationships between these hidden structures 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 square (PLS) is a relatively new method of regression structural equations that uses for both single variable, multi-variable regression and several dependent variables. This method is designed to optimize the explanation of variance in the structural constructs of structural equation models.

4.1 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 equation (1) relation.

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

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 (Usually p is considered 0.05)

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

D: Permissible error value with error percentage (sampling accuracy) (Usually p is considered 0.05)

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 in person among the auditors of audit firms, which received 290 questionnaires. Among the received questionnaires, 260 questionnaires were fully answered and could be used.

4.2 Method and Tool for Data Collection

The data collection tool in this research is a questionnaire that 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 questionnaire designed to answer the hypotheses included 117 questions As follows:

- Interpersonal trust questionnaire: 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.
- Locus of control: Rotter's questionnaire is used to measure this variable. This scale is a self-assessment scale consisting of 29 questions. Each question has two sentences A and B. The respondent must choose one of two sentences, one of which is external and the other is internal. Rotter formu-

lated 23 questions from the questionnaire with the aim of clarifying people's expectations about the locus of control and the other 6 question are neutral question that these questions obscure structure and measured dimension for responder.

- Presumptive doubt questionnaire: In this study, reverse the criterion of [52] 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.

-Neutrality Questionnaire: Among the criteria for measuring professional skepticism, the Hurtt criterion is more consistent with the concept of neutrality, since Hurtt's [31] criterion focuses mainly on follow-up rather than in a particular direction (suspicion or urgency). The criterion has been used in numerous empirical studies [31]. The questionnaire of Hurtt's [31] 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.

-Organizational perceived support questionnaire: To collect information about organizational perceived support, Eisenberger et al [15], 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 [15] 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.

-Organizational commitment questionnaire: 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.

- 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. In this research, the standard desertion questionnaire of Loongo and Mora and Jenkins and Thommelins [16] 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.

- Organizational citizenship behaviour:

In this study, organizational citizenship behaviour questionnaire of Lee and Allen [16] was used. The questionnaire consists of 16 questions and analyzes two components of employee behaviour and organization behaviours that has likert scale 1 never and 5 always.

4.3 Research Variables

Regarding to research hypothesis, research variables divide to independent, dependent and mediator variables. Some of these variables based on type of pattern can have pattern of independent, dependent and moderator in different hypothesis.

- Independent variables

Independent variables are neutrality, presumptive doubt, interpersonal trust and locus of control 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 [52]
- 2- Presumptive doubt and neutrality 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 [15]
- 3- Locus of control: Locus of control refers to people's beliefs about how to control the environment. In other words, the locus of control is a system of beliefs in which one evaluates his or her successes and failures in terms of his or her strengths and weakness [52]

Table 1: Research Variables and Estimation Tools of Them

Latent variables	Observable variables	Details
Neutral and presumptive doubt of professional skepticism, interpersonal trust and locus of control	Questionnaire items of Neutral presumptive doubt , interpersonal trust and locus of control	25 questions for evaluating interpersonal trust and presumptive doubt
		7 point Likert, totally agree totally disagree
		30 questions for evaluating neutrality
		6-point Likert, totally disagree to totally agree
Organizational behaviour Characteristics	Questionnaire items of organizational Perceived support and commitment And citizenship behaviour	30 questions binary for evaluating locus of control
		8 questions for evaluating organizational Perceived support
		7-point Likert, totally disagree to totally agree
		15 questions for evaluating organizational commitment
		7-point Likert, totally disagree to totally agree
		16 questions for evaluating Organizational citizenship behaviour
Audit durability	Questionnaire items of desertion	point Likert never and ever
		9questions for evaluating organizational Perceived support
		6-point Likert, totally disagree to totally agree

- 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. In fact, perceived organizational support is the amount of commitment that the organization has over its employees [15]
- 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 [19]
- 3- Organizational citizenship behaviour: Individual behaviours that are voluntary and conscious that are not directly and explicitly identified by organizational reward systems and organizational performance evaluation systems and, overall, have a significant impact on organizational effectiveness. Voluntary means that such behaviours are not part of the essential requirements of the role and job

description of employees [16]

-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. These variables and how they are measured are presented in Table 1.

5 Research Findings

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 measurement model, fitting the structural model and the fitting the total model. Therefore, at first, the validity of the relationships in the measurement models is evaluated using the reliability and validity criteria and then the relationship between the structural part and the end total model is also considered.

5.1 Fitting 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). If the formative reliability value for each structure is greater than 0.7, then it indicates the inherent internal stability for the measured model [16]. The results of these criteria are presented in Table 2.

Table 2: The Results of Cronbachs Alpha and Formative Reliability

Research variables	Formative reliability (CR>0.7)	Alpha) Cronbachs (>0.7)	AVE>0.5
Organizational commitment	0.725	0.744	0.351
Organizational perceived support	0.916	0.896	0.579
Organizational citizenship behaviour	0.903	0.892	0.38
Locus of control	0.849	0.189	0.191
Neutrality	0.88	0.861	0.279
Presumptive doubt	0.839	0.819	0.195
Interpersonal trust	0.859	0.838	0.216
Durability	0.817	0.747	0.516

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. Researchers 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 Fornell-Larker method is used. In this method, the relationship between a structure and its reagents is compared. 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 3, 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.

Table 3: Convergent and Divergent Validity

Research structure	Interpersonal trust	Neutrality	Organizational commitment	Organizational perceived support	Organizational citizenship Behaviour	Presumptive doubt	Job Durability	Locus of control
Interpersonal trust	0.465							
Neutrality	0.061	0.526						
Organizational commitment	-0.163	0.463	0.593					
Organizational perceived support	-0.292	0.278	0.611	0.761				
Organizational citizenship behaviour	-0.049	0.347	0.626	0.353	0.617			
Presumptive doubt	0.885	0.081	-0.177	-0.319	-0.060	0.442		
Job Durability	-0.270	0.285	0.607	0.661	0.354	-0.308	0.646	
Locus of control	0.253	-0.215	-0.226	-0.196	-0.131	0.318	-0.219	0.438

5.2 The Fitting of the Structural Model and Total Model

After fitting the measurement models, research structural 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 4, the value of t-value for research paths to, durability-organizational commitment, neutrality-organizational commitment, presumptive doubt-perceived organizational support, organizational commitment-durability and per-

ceived organizational support- durability and organizational commitment-organizational citizenship behaviour is beyond the 1.96 standard. Therefore, the relationship between these research structures is significant at 95% confidence level.

Table 4: Standardize Factor Loading and t-value Amount of Latent Variables

Independent variables	dependent variables	Path coefficient	t- value
Neutrality	Organizational commitment	0.465	7.444
Neutrality	Organizational perceived support	0.299	4.285
Neutrality	Durability	0.029	0.496
Presumptive doubt	Organizational commitment	-0.181	1.155
Presumptive doubt	Organizational perceived support	0.306	1.998
Presumptive doubt	Durability	-0.149	1.385
Organizational commitment	Durability	0.329	4.121
Organizational perceived support	Durability	.422	5.079
Interpersonal trust	Organizational commitment	-0.015	0.098
Interpersonal trust	Organizational perceived support	-0.33	0.197
Interpersonal trust	Durability	0.045	0.433
Locus of control	Durability	-0.023	0.342
Locus of control	Organizational commitment	-0.065	0.349
Locus of control	Organizational perceived support	-0.026	1.005
Organizational citizenship behaviour	Durability	-0.016	.0297
Organizational commitment	Organizational citizenship behaviour	0.654	9.404
Organizational perceived support	Organizational citizenship behaviour	-0.406	.0562

The second criterion for examining the structural model is the coefficient of determination of R^2 related to the intrinsic hidden structures of the model. Three values of 0.19, 0.33 and 0.67 are considered as the criterion for weak, moderate and strong R^2 values. The more R^2 is related to the intrinsic structures of a model, the better the fit of the model. Cohen[16] argue that in a model, if an intrinsic structure is affected by one or two extrinsic structures, the value of R^2 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 R^2 [16].

The third criterion for examining the structural model is R^2 . This criterion 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 Q^2 for all of the intrinsic structures determines three values of 0.02, 0.15 and 0.35 as low, moderate and strong predictive vigor.

Table 5: R² Coefficient of Variables Researches

	Q ²	R ²
Organizational commitment	0.084	-0.265
Organizational perceived support	0.106	0.195
Durability	0.204	.0519
Organizational citizenship behaviour	.0131	.0393
Good of fitness model(GOF)	0.285	

Table 5 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 0.285, which indicates the modest fit of the model.

5.3 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 skeptical personality characteristics have 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.

Subsidiary hypothesis 3: Auditor’s interpersonal trust has negative effect on their job durability in audit firm.

Subsidiary hypothesis 4: Auditor’s locus of control has negative effect on their job durability in audit firm

Subsidiary hypothesis 4: Auditor’s locus of control has negative effect on their job durability in audit firm

Table 6: The Result of IHypotheses Analysis

	t-value	Path Coefficients	Result
Presumptive doubt-durability	1.385	-0.155	Refuse
Neutrality-durability	0.496	0.029	Refuse
Interpersonal trust-durability	0.408	0.041	Refuse
Locus of control-durability	0.342	-0.203	Refuse

According to Table 6, it is concluded that the calculated t-statistic for all variables relationship is less

than 1.96 so, the effect of auditors' skepticism personality traits on the durability with 95% probability is not significant.

Main hypotheses 2: The organizational behaviour 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.

Subsidiary hypotheses 3: The organizational citizenship behaviour has positive effect on auditor’s job durability in audit firm.

Table 7: The Result of 2Hypotheses Analysis

	t-value	Path Coefficients	Result
Organizational perceived support- durability	5.079	0.422	Confirm
Organizational commitment- durability	4.121	0.322	Confirm
Organizational citizenship behavior- durability	0.297	-0.016	Refuse

According to Table 7, it is concluded that the value of calculated t-statistic for perceived organizational support- durability is 5.079 and greater than 1.96 and the effect of perceived organizational support on auditors' durability with path coefficient of 0.422 with probability 95% is significant.

The positive (Beta) path coefficient between the variables means that by increasing a standard deviation in the perceived organizational support, their durability will increase with amount 0.422 standard deviation. Also, the results of this table show that the calculated t- statistic for the organizational commitment- durability relationship is 4.121 and greater than 1.96, the effect of organizational commitment on auditor durability is 0.322 with 95% probability is significant and with increasing of a standard deviation in perceived organizational support, their durability will increase with amount 0.322 standard deviation. Also, according to this table, it is concluded the value of t-statistic for the relationship of organizational citizenship behaviour is less than 1.96, the effect of organizational citizenship behaviour on durability is not significant with 95% probability.

Table 8: The Result of 3 Hypotheses Analysis

	t-value	Path Coefficients	Result
Presumptive doubt-organizational commitment-durability	1.112	-0.509	Refuse
Neutrality- organizational commitment-durability	3.605	0.152	Confirm
Interpersonal trust- organizational commitment-durability	0.097	-0.004	Refuse
Locus of control- organizational commitment-durability	0.347	-0.021	Refuse

Main hypothesis 3: 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.

Subsidiary hypothesis 4: The organizational commitment of auditors increases the effectiveness of locus of control on their durability in audit firms.

According to Table 8, the Sobel test is used to examine the significance of the mediator variable of organizational commitment. In this method, if the statistic value of Sobel test is greater than 1.96, in 95% confidence level of the mediator variable effect is confirmed. Therefore, regarding to the value of the calculated statistic for the effect of organizational commitment on the relationship between neutrality and durability is 3.605 and greater than 1.96, the effect of the effect of organizational commitment on the relationship between neutrality and auditor's durability with path coefficient 0.059 and with 95% probability it is significant. In other words, the neutrality variable, indirectly, through the mediating variable, explains 0.075% of the persistence of organizational commitment. The negative (Beta) path coefficient between the variables means that by increasing one standard deviation in the neutrality of auditors organizational commitment by 0.097 standard deviation will decrease. A negative (Beta) coefficient means that the auditors' organizational commitment reduces the extent to which they have an impact on their auditing firm's neutrality. Also, according to the table because the value of calculated t-statistic for the effect of organizational commitment on the relationship between interpersonal trust, presumptive doubt and locus of control are less than 1.96, so the effect of organizational commitment on the relationship between interpersonal trust, skepticism and locus of control with durability with 95% probability are not significant.

Table 9: The Result of 5Hypotheses Analysis

	t-value	Path Coefficients	Result
Presumptive doubt-Organizational perceived support-durability	1.971	-0.129	Confirm
-Neutrality-organizational perceived support –durability	3.275	0.126	Confirm
Interpersonal trust-organizational perceived support –durability	0.196	-0.013	Refuse
Locus of control- organizational perceived support –durability	0.982	-0.10	Refuse

Main hypothesis 4: 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. Subsidiary hypothesis 4: The organizational perceived support of auditors increases the effectiveness of their locus of control on their dura-

bility in audit firms.

According to Table 9, it is concluded that the calculated statistic value for the effect of perceived organizational support on skepticism and retention is equal to 1.851 and greater than 1.96, the effect of perceived organizational support on the relationship between presumptive doubt and auditors' durability with path coefficient of 0.129 and 95% probability is significant. In other words, the presumptive doubt variable indirectly and through the mediated variable of perceived organizational support explained 0.129% of the durability changes. The negative (Beta) coefficient between the variables means that perceived organizational support reduces the extent auditors' presumptive affects in auditing firms. Also, the results of the table show that because the amount of calculated statistic for the effect of support on perceived organizational support on neutrality and durability is 3.275 and more than 1.96, the effect of perceived organizational support on the relationship between neutrality and durability with path coefficient of 0.126 and with 95% probability is significant. The positive (beta) coefficient between variables means that perceived organizational support increases impact of auditors' neutrality on their durability in audit. According to this table because the value of the calculated t-statistic for the other relationship between variables is less than 1.96, so these relationships is not significant.

Main hypothesis 5: The organizational citizenship behaviour of auditors increases the effectiveness of their organizational behaviour traits on their durability in audit firms.

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

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

Table 10: The Result of 5 Hypotheses Analysis

	t-value	Path Coefficients	Result
Organizational commitment-organizational behavior citizenship-durability	0.029	-0.010	Refuse
Organizational perceived support-organizational behavior citizenship-durability	0.029	-0.08	Refuse

According to the table the value of the calculated t-statistic for the effect of organizational citizenship behaviour on the relationship between organizational commitment and durability is 0.029 and less than 1.96, so the effect of organizational citizenship behaviour on the relationship between organizational commitment and durability of auditors with path coefficient 0 .010 isn't significant. Also, because the value of the calculated t-statistic for the effect of organizational citizenship behaviour on perceived organizational support and retention is equal to 0.029 and less than 1.96, the effect of organizational citizenship behaviour on perceived organizational support with path coefficient -0.008 is not significant.

6 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 skeptical personality traits and organizational behaviour variables on employee durability. 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 research results show there isn't direct relationship between skeptical personality trait and durability. The results of this hypothesis show that auditors' skeptical personality traits do not have a significant direct effect on their job durability. This means that personality traits such as neutrality, presumptive doubt, locus of control and interpersonal trust of auditors are ineffective in their desire to continue their professional work in the audit firm. The results of this hypothesis do not correspond to the results of similar studies such as Cohen et al. (2017) and John Holland's personality theory. The incompatibility between the results of this hypothesis with similar researches and theoretical framework indicates that according to the respondents of the questionnaire (based on interviews) and due to the economic crisis in 2018, macroeconomic effects have affected on people's attitudes and factors beyond personality factors effect on auditors durability in auditing firms. The most important of these factors are economic and financial factors (payment system, reward and benefits). Based on done interviews, low salaries, the presenting of good offers in the financial and executive management areas of other organizations, and the lack of a clear financial view in the long term are among the most influential factors in auditor's desertion. Organizational commitment effects on relationship between neutrality and durability. Also, organizational perceived support effects on relationship between neutrality-durability and presumptive doubt-durability and there is no relationship between other skeptical personality traits with durability. Also, the results show there are direct relationship between organizational behaviour variables and durability. The results of these hypothesis is correspond to the results of similar studies such as Cohen et al [16].

Regarding to 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 as 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 to 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. At the level of audit firms, it is recommended that instead of implementation of pressure on auditors for completing the audit process as soon as and submit an audit report, by establishing audit evaluation policies and procedures, effective monitoring and evaluation and development and implementation of ongoing training program in all levels, with the aim of continuously strengthening of professional skepticism and supporting auditors with a presumptive doubt approach to increase the quality of work of their institution. Also, audit firm partner supports auditors to apply an appropriate level of professional skepticism so that they are more motivated to conduct a more accurate investigation and audit firms should show their support to the auditors by increasing their support. Auditors will reduce their desertion the service if they see the organization as their supporter.

For future research, it suggest that other factors affecting on auditors desertion, such as job burnout, personality traits, working environment, decision making power, etc., should be considered. Also, we can survey the relationship between qualitative rank and durability and use other analysis method for

evaluation of variables. The limitations of this study include accuracy and honesty in completing the questionnaire by the responder is one of the inherent limitations of research based on the questionnaire. Restrictions on personality traits (positive, risky, etc.) of respondents (auditors) and restrictions on the distribution of questionnaires among the personnel of audit firms are other limitations.

References

- [1] Ahmadi, P., Reza Zadeh, F., Sadeghi, F., *The effective factors in desertion of teachers*, Andishehaye Novin Tarbiati, 2005, **10**(1), P.74-91
- [2] Allport, G. W., *Attitudes in C. Murchison* (Ed.), Handbook of social psychology Worcester, MA: Clark University Press, 1935, P.798–844. B, Doi: 10.4236/psych.2017.810105
- [3] Al-Shbiel, S. O., *An Examination the Factors Influence on Unethical Behaviour among Jordanian external auditors: Job Satisfaction as a mediator*, International Journal of Academic Research in Accounting, Finance and Management Sciences, 2016, **6**(3), P. 285-296. Doi: 10.6007/IJARAFMS/v6-i3/2276
- [4] Akbaryan, F., Vakilifard, H., Nikoumaram, H., *Experimental Study with Evidence from IPO: The Impact of Audit Quality on Earnings Management*, Advances in Mathematical Finance & Applications, 2020, **5**(3), P. 303-317, Doi:10.22034/amfa.2019.579680.1146
- [5] American Institute of Certified public Accountants (AICPA), *Consideration of fraud in financial statement Audi, Statement on Auditing standards*, 2002, **99**, New York: AICPA.
- [6] Ammara Saleem, Q.A., Nisar, A., *Organization citizenship behaviour, psychological empowerment and demographic characteristics: Teachers' perspective*, International Journal of Advanced and Applied Sciences, 2017, P. 129-135, Doi: 10.21833/ijaas.2017.07.019
- [7] BagherPour Valashani, M., Saie, M.J., Shaani, S.E, *Survey the Auditors in Effect Factors on their Job Satisfaction*, Accounting Empirical Researches, 2013, **6**, P. 65-94
- [8] Bastanian, J., KhoshTinai, M., *Professional Judgment in Auditing*, Accounting Journal, 2018, **192**, P.25-57
- [9] Blau, G., Boal, K., *Using job involvement and organizational commitment interactively to predict turnover*, Journal of Management, 1989, **15**(1), P.115-127, Doi: 10.1177/014920638901500110
- [10] Casper, W. J., Swanberg, J., *Career and work concerns of diverse and understudied workers*, Journal of Vocational Behaviour, 2011, Doi: 10.1016/j.jvb.2011.05.006
- [11] Chan, S. Y., *The Relationship between Work Engagement, Perceived Organizational Support and Organizational Citizenship Behaviour in Zun Utara Industry Sdn. Bhd*, Thesis of University Utara Malaysia, 2014
- [12] Chughtai AA., Buckley F., *Work engagement and its relationship with state and trait trust: a conceptual analysis*, Journal of Behavioural and Applied Management, 2008, **10**(1), P. 47-71.
- [13] Chen, C., Huang, J., *Strategic human resource practices and innovation performance — the mediating role of knowledge management capacity*, Journal of Business Research, 2009, **62**, P.104–114. Doi.org/10.1016/j.jbusres.2007.11.016
- [14] Chen, J., Wang, L., *Locus of control and the three components of commitment to change*, Personality and

individual different, 2007, **42**(3), P.503-512, Doi: 10.1016/j.paid.2006.07.025

[15] Cohen, J., Derek W. D., Harp, N., *The Effect of Professional Skepticism on Job Attitudes and Turnover Intentions within the Audit Profession*, SSRN Electronic Journal , 2014, Doi: 10.2139/ssrn.2410547

[16] Cohen, J., Derek W. D., Harp, N., *Neutral and presumptive doubt perspectives of professional skepticism and auditor job outcomes*, Accounting, Organizations and Society, 2017, P.1-20.
Doi: org/10.1016/j.aos.2017.08.003

[17] Colquitt, J. A., Scott, B. A., LePine, J. A., *Trust, trustworthiness, and trust propensity: a meta-analytic test of their unique relationships with risk taking and job performance*, Journal of applied psychology, 2007, **92**(4), P.909-927, Doi: 10.1037/0021-9010.92.4.909

[18] Dalton, D. R., Todor, W. D., Krackhardt, D. M., *Turnover overstated: The functional taxonomy*, Academy of management Review, 1982, **7**(1), P.117-123, Doi: 10.2307/257256

[19] Davenport, J., *Leadership Style and Organizational Commitment: The moderating role of locus of control*, ASBBS Annual Conference: Las Vegas, 2011, Doi: 10.11634/232907811301444

[20] Dirks K.T., Ferrin D.L., *The role of trust in organizational settings*, Organization Science, 2001, **12**(4), P.450-467. Doi: org/10.1287/orsc.12.4.450.10640

[21] Donnelly, P. D., Quirin J. J., O'Bryan ,D., *Attitudes toward dysfunctional audit behaviour: The effects of locus of control, organizational commitment, and position*, The Journal of Applied Business Research, 2003, **19**(1), P. 95-108, Doi: 10.19030/jabr.v19i1.2151

[22] Dupré, K. E, Day,L., *The effects of supportive management and job quality on the turnover intentions and health of military personnel*, Human Resource Management, 2007, **46**(2), P.185-201. Doi: 10.1002/hrm.20156

[23] Eisenberger, R., Armeli, S., Rexwinkel, B., Lynch, P. D., Rhoades, L, *Reciprocation of perceived organizational support*. Journal of Applied Psychology, 2001, **86**(1), P.42–51. Doi: 10.1037//0021-9010.86.1.42

[24] Ertürk A, *Exploring predictors of organizational identification: Moderating role of trust on the associations between empowerment, organizational support, and identification*, European Journal of Work and Organizational Psychology, 2010, **19**(4), P. 409-441, Doi: org/10.1080/13594320902834149

[25] Foote, D., Li, Thomas, T., *Job satisfaction and organizational citizenship behaviour (OCB) Does team commitment make a difference in self-directed teams*, Managing Decision, 2008, **46**(6), P.933-947, Doi: 10.1108/00251740810882680

[26] Hasania, S. R., Jafarnejad Chaghooshib, A., Safarib, H., Mehreganb, M.R., *Designing a Sustainable Supply Chain Model with an Emphasis on Behavioural Factors for Foodstuffs in Kermanshah Province*, Advances in mathematical finance & applications, , 2019, **4** (4), P. 67-82, Doi: 10.22034/amfa.2019.1874716.1268

[27] Hatfield, R. C., Agoglia, C. P., Sanchez, M. H., *Client characteristics and the negotiation tactics of auditors: Implications for financial reporting*, Journal of Accounting Research, 2008, **46**(5), P.1183-1207. Doi:10.1111/j.1475-679X.2008.00302.x

[28] Herda, D. N, Lavelle, J. J, *The auditor-audit firm relationship and its effect on burnout and turnover intention*, Accounting Horizons, 2012, **26**(4), P.707-723, Doi: 10.2308/acch-50181

[29] Hom, P. W., Griffeth, R, *Employee Turnover Cincinnati, Ohio*, South Western College Publishing, 1994

-
- [30] Holland, J.L., *Making Vocational Choice: A Theory of Vocational Personalities and Work Environment*. Englewood Cliffs, NJ, 1985, Prentice Hall.
- [31] Hurtt, R.K., *Professional Skepticism: An Audit Specific Model and Measurement Scale*, Working paper, Baylor University. 2010, P.149-171. Doi: 10.2308/aud.2010.29.1.149
- [32] Islam, T., Khan, S.R. Ahmad, N.U.B., Ali, G., Ahmed, I., Bowra, Z.A, *Turnover Intentions: The influence of perceived organizational support and organizational commitment*, 13th International Educational Technology 1Conference, Procedia Social and Behavioural Sciences, 2013, P.1238–1242.
Doi: 10.1016/j.sbspro.2013.10.452
- [33] Izadikhah, M., *Improving the Banks Shareholder Long Term Values by Using Data Envelopment Analysis Model*, Advances in Mathematical Finance and Applications, 2018, **3**(2), P.27-41.
Doi: 10.22034/amfa.2018.540829
- [34] Katz, D., Kahn, R.L., *The Social Psychology of Organizations*, John Wiley and Sons publishing, New York, 1966
- [35] Korkmaz T., Arpacı E., *Relationship of organizational citizenship behaviour with emotional intelligence*, Procedia-Social and Behavioural Sciences, 2009, **1**(1), P.2432-2435. Doi:10.1016/j.sbspro.2009.01.428
- [36] Lin, C. P., Ding, C. G., *Moderating Effect of the Locus of Control on the Process of Turnover Intentions for High-Tech Personnel*, Asia Pacific Management Review, 2005, **10**(5), P.301-311.
Doi:10.6126/APMR.2005.10.5.03
- [37] Mahdavi, GH., Zamani, R., *the investigation effect locus of control, experience and education on professional commitment*, Value and Behaviour journal, 2018, P.131-150
- [38] Markoczy, I., Xin, K., *The Virtues of Omission in Organizational Citizenship Behaviour*, 2004, P.1-29
- [39] Martin, A., Roode, G., *Employee perceptions of organizational commitment, job satisfaction and turnover intentions in a post-merger institution*, Processing of the pan Pacific Conference XXIV, 2007, P. 244-246,
Doi:10.1002/job.389
- [40] Meyer JP., Allen NJ., *A three-component conceptualization of organizational commitment*. Human Resource Management Review, 1991, **1**(1), P. 61-89. Doi: 10.1016/1053-4822(91)90011-Z
- [41] Mitchell, D., Braddock, D, *Compensation and turnover of direct-care staff in developmental disabilities residential facilities in the United States. II: Turnover*, Mental retardation, 1994, **32**(1), P.34-42.
- [42] Mengue B., *An empirical investigation of a social exchange model of organizational citizenship behaviours across two sales situations: A Turkish case*, The Journal of Personal Selling and Sales Management, 2000, **20**(4), P.205-214, Doi: 10.1080/08853134.2000.10754241
- [43] Moghli, A., Feisy, T., Amirkhani, AH., Lotfi, M., *The planning of the model organizational identity*, Quarterly journal of public organization management, 2013, **2**(5), P.119-134
- [44] Moradi, M., Lary, M., Khaksary, N., Marandi, Z., *The Relationship Ethics, Job Satisfaction and organizational Commitment with employee desertion*, the first of Auditing Conference, 2018
-

[45] Nelson, M. A., *Model and Literature Review of Professional Skepticism in Auditing*, A Journal of practice & theory, American Accounting Association, 2009, **28**(2), P.1–34, Working paper, Baylor University. Doi: 10.2308/aud.2009.28.2.1

[46] NoraniPour, R., Akbarzade, H., *The survey of relationship personality traits and job satisfaction of Petrpsimi Firm employee*, *Quarterly Journal of Science*, 2001, **1**, P.25-44

[47] Oh, Y., Park, J., *New link between administrative reforms and job attitude: The role of interpersonal trust in peers as a mediator on organizational commitment*, *International review of public administration*, 2011, **16**(3), P. 65-88. Doi: 10.1080/12294659.2011.10805208

[48] Orasy, H R., Golparvar, M., *Pattern of perceived organizational support relationships with job, professional and organizational variables*, *Management researches in Iran*, 2011, **15**(4), P.147-172

[49] Organ, R., *A meta-analytic review of attitudinal and dispositional predictors of organizational citizenship behaviour*, *Personnel psychology*, 1995, **48**(4), P. 775-802, Doi:10.1111/j.1744-6570.1995.tb01781.x

[50] Patten, D. M., *Supervisory actions and job satisfaction: An analysis of differences between large and small public accounting firms*, *Accounting Horizons*, 1995, **9**(2), P.17-28.

[51] Podsakoff, P. M., MacKenzie, S. B., Paine, J. B., Bachrach, D. G., *Organizational citizenship behaviours: A critical review of the theoretical and empirical literature and suggestions for future research*, *Journal Management*, 2000, **6**(3), P.513-563, Doi:10.1016/S0149-2063(00)00047-7

[52] Rotter, J., *A new scale for the measurement of interpersonal trust*, *Personality*, 1967, **35**(4), P.651-665, Dio:10.1111/j.1467-6494.1967.tb01454.x

[53] Saatchi, M, *The employee Attitude about the Effect Factors on job Satisfaction and turnover intention*, Publications in ALAME University, 2002

[54] Sajdi, S., Zareie, R., *The effect audit firm traits and management on audit fee*, *Accounting and auditing review*, 2007, **14**(49), P.67-90

[55] Salimi, M., *Assessment of Transparency Impact of Accounting Information on the Cost of the Audit for each Type of Industry*, *Advances in mathematical finance & applications*, 2017, **2** (3), P.13-27, Doi: 10.22034/amfa.2017.533086

[56] Sigler, KJ., *Challenges of employee retentions*, *Management Research News*, 1999, **22**(10), Doi:10.1108/01409179910781823

[57] ShoaryNejad, A., *New View to Psychology to Perfect Human (A Short Journey through Human Character)*, 2007, **1**, Publisher Etelaat,

[58] Smith ,WK., Roux, S., Theisen, C., Weber, C, *Career success of preschool teachers in Germany the significance of the Big Five personality changes in a reorganizing workplace*, *Journal of Applied Psychology*, 2017, **85** (1), P. 132-42, Doi:10.1080/03004430.2017.1314275

[59] Turnipseed, D., Bacon,C., *Relation of organizational citizenship behaviour and locus of control*, 2009, P.57-64, Doi:10.2466/PR0.105.3.857-864.

[60] Van Dyne, L., Graham, J. W., Dienesh, R. M., *Organizational citizenship behavior: construct redefinition, measurement and validation*, *Academy of measurement journal*, 1994, P. 765-802, Doi: 10.2307/256600

[61] Zareie M., Hassan Zadeh, H., *Intra-organizational trust and review of the current situation of the country's executive organizations*, Management Culture Journal, 2005, **2**(7), P.79-126

[62] Zeinabadi, H., Salehi K., *Role of procedural justice, trust, job satisfaction, and organizational commitment in organizational citizenship behaviour (OCB) of teachers: Proposing a modified social exchange model*, Procedia-Social and Behavioural Sciences, 2011, **29**(1), P. 1472-1481, Doi:10.1016/j.sbspro.2011.11.387