The relationship among ethical climate, job satisfaction, organizational commitment and external auditor's turnover Intention

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This study aims to investigate the rationale of the tendency of independent audit firms' staff to change their workplace by considering job satisfaction, organizational commitment and ethical climate among Iranian audit institutions. The questionnaire is the instrument for implementation of this study which is sent for independent audit firms' staff and 184 valid responses are finally gathered. Evidence shows that there is a significant and positive relationship between ethical climate and job satisfaction. In contrast, it seems that there is an inverse relationship among ethical climate with the tendency of audit firms' staff to change their workplace. The result confirms the hypothesis that if job satisfaction of auditors increases, the organizational commitment enhances. The study also implies job satisfaction and organizational commitment of the auditors have no effect on their tendency for changing the workplace. The findings for development of the literature which is related to tendency toward changing a workplace are available and bring some insights to human resources managers in detailed evaluation of the reasons of tendency toward changing a workplace for maintenance and improvement of organizational commitment and reduction of tendency for changing a workplace especially in audit firms.

Keywords: independent auditor, ethical climate, job satisfaction, organizational commitment, tendency toward changing workplace.

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