Interpretive Structural Modeling of Factors Affecting the Quality of Auditors' Work Life (Case Study: Auditing Institutions in Tehran)

Mohammad Ali Ataei Sharif
PhD student in accounting, Department of Accounting, Kashan Branch, Islamic Azad University, Isfahan, Iran

Hossein Jabari
Assistant Professor, Department of Accounting, Kashan Branch, Islamic Azad University, Kashan, Iran,
hsnjabbary@yahoo.com

Mohamad Alipour
Assistant Professor, Department of Accounting, Khalkhal Branch, Islamic Azad University, Ardebil, Iran,
uniclass.alipoor@gmail.com

Meisam Arabzadeh
Assistant Professor, Department of Accounting, Kashan Branch, Islamic Azad University, Kashan, Iran,
Arabzadeh62@yahoo.com

Mehdi Safari Gerayeli
Associated Professor, Department of Accounting, Bandar Gez Branch, Islamic Azad University, , Bandar Gez,Iran
Mehdi.safaari83@yahoo.com

ABSTRACT

The purpose of this study was the Interpretive Structural Modeling of the factors affecting the quality of auditors' work life. This study is based on an applied purpose and a quantitative qualitative approach. Identifying the factors affecting the improvement of quality of work life was done through a systematic review of the available literature, researches and a semi-structured interviews based on theoretical saturation having 17 experts in accounting and human resource management filed as the subjects. The validity and reliability of the interviews were confirmed by the method of relative content validity and Kappa Cohen index, respectively. In order to model the factors affecting the improvement of quality of work life, the opinions of 41 accounting experts and managers and owners of auditing firms, who aware of the research topic were used by convenience sampling method and a questionnaire. The validity and reliability of the questionnaire were confirmed by content validity and test, re-test method, respectively. Coding of interviews using Atlas Ti software identified 34 factors affecting the quality of auditors' working life. Modeling the identified factors with the interpretive structural method led to the formation of thirteen levels in which procedural justice, reviewing the content of jobs and reforming the compensation system are the most effective and sustainable development programs of the company, providing growth opportunities and culture of excellence are the most Impressionable factors.

Keywords: Quality of Work Life, Auditors, ISM, Auditing Institutions

1. Introduction

Every company's success to a large extent, is dependent on the way this company absorbs, motivates and maintains its man power. To develop the man power, modern companies need to be more flexible. Therefore, the companies requires to take a sound strategy to improve the quality of their employees work lives, in order to fulfill the Organizational Goals of the company, and to meet the employees' needs (Kim et al., 2020). Quality of Work Life is a major part of every working person, and since an important section of Auditor's Lives is allocated to fulfilling of the Working obligations, improving the quality of this working life is undeniably crucial (Kara et al, 2018). By definition QWL (Quality of Work Life) is the degree to which the Working Atmosphere is favorable or unfavorable for the workers. This goes with the quality of relation between the Auditor and the whole Working Environment. This is a multi-dimensional concept, encompasses many different aspects which are quite effective in the employees work, and are accounted in measuring, and improving QWL (Dhamija et al, 2019). Quality of Work Life is a general term that covers the worker's feeling about a number of the work areas, including: the rewards, economic benefits, security, working conditions, organizational as well as interpersonal relations, and its essential concepts in the workers life. The company tries to apply the process of involving the employers in effective decision making in order to flourish their creative potentials. The Spectacular feature of this process is the goals, which are not merely extrinsic, and do not only focus on improving the efficiency and effectiveness, but are more intrinsic and essential, considering the Auditors' approach to Self-Actualization and Self-Efficiency as their goals (Rodriguez& Lopez, 2021). The principal Criteria for every QWL Improvement Program is the presence of Actual Opportunity for individuals and Groups, at any level of the Company's Hierarchy- to affect the Working Environment (Yadav & Naim, 2017). Thanks to the great improvements in Information Technology, Communication, and Social Media, today most Auditors compare themselves with Auditors of other Companies of the same level, and are now more oriented and aware of their legal and truthful rights than ever. On the other hand the companies have to observe the requirements of QWL, and to fulfill the workers' needs, to maintain their Man power. QWL is

an essential requirement to create incentives in the Auditors and to enhance their Commitment toward the company, it is also considered as an effective tool to improve the Auditors' Functions (Suri & Baber, 2019). The Atmosphere of Working Environment, and the degree of Company's Attention to QWL impact the Auditor's Efficiency and working quality. QWL is a comprehensive program that entails various needs, and is not limited to Content of Work Change, Working Rules and Integration of Standards, Organizational Improvement, and Enrichment. Yet, in addition to the above –mentioned key factors, this program encompasses many other important features like: Humanizing the work and working environment to create more interests and motivations in Auditors by through meeting their needs, providing grounds for their improvement, and raising their competencies, respecting their characters, enhancing their cooperation and collaboration, as well as paying attention to the physical& Psychological elements in working environment. In this way, accepting this proposition that each working individual in the Auditing Career, deserves to have and to enjoy all the values and privileges, proportionate to their competencies, proper and effective attention to the people's roles becomes undeniable and important approach that should be realized in a real and fruitful manner. To evaluate the Auditor's QWL properly and precisely, one should know all the factors effective on QWL, in a way that one could gain reliable information on indexes, and features of QWL at the company's level. In Terms of Subject, The present Research is a novel and applicable for improving The Auditor's QWL. And, by the time of writing this Research Paper, no credible research has been conducted on the subject of improving the Auditor's QWL, nor on recognition and analysis of elements effective on the subject. This Research is aimed at introducing the importance of QWL, particularly throughout the present crises, by recognizing and prioritizing the effective factors on the Auditors' QWL, and to some extent, it could fill the said gap in the research. Therefore, the present research is being conducted in two Qualitative and Quantitative Phases applying Interpretive Structural Modeling. Considering the above stated matters, the goal of this research is Interpretive Structural Modeling of effective factors on improving The Auditor's QWL.

Theoretical Background

Glazer, believe that QWL is a process through which all members of the company, have the right to comment on their Work Design in particular, and on The Work Environment in general, through proper Communication Canals. He identifies the QWL not just as the factor of work content, but as the Participatory management. WORK, in terms of QWL is a process of interaction and solving common problems by working people, managers, supervisors, and personnel (Tamsah et al, 2020). The QWL is broader than just a simple concept, tool or goal. QWL is a multidimensional concept. The presupposition of QWL is a working environment in which the activities of an employee receive more importance. This means that administering procedures or policies that normalize the job and reward the employee more than before. The said procedures and policies include, autonomy of the employee, entitling them to receive more and better extrinsic rewards, which is a society free from exploitation, injustice, inequality, tyranny, and constriction in continuous growth of a human being (Agus & Selvaraj, 2020). QWL focuses on creating a humane working Environment, in which the employees quite willfully, and collectively cooperate to achieve the goals.

The Main Four Factors of QWL include:
- The program shall be at service of exalting Humane Dignity, and more opportunities for Growth.
- The Employees shall cooperate to achieve the collective Goal(s).
- The employees make decisions on the work-related issues, through complete cooperation.
- This Program integrate the individuals with the Organization by absorbing the individual and organizational goals (Tamsah et al, 2020).

The scope of the QWL Movement , which was initially entailing efforts for redesigning the Work according to socio-technical system approach, has expanded gradually, to the extent that now, it includes a wide range of Interventions, such as Quality Loops, Proposing Designs, Employee's Cooperation, Empowerment, Independent Working Teams, and else. While the features of these interventions are different in each case, it looks that in all the interventions, the common factors are as follows:
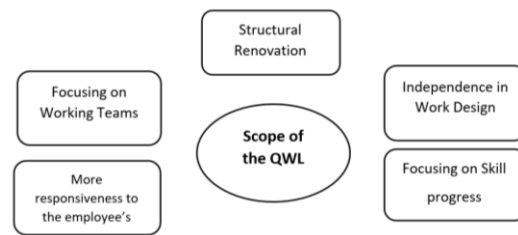
Scope of QWL (Yadav & Naim, 2017).

Review of the Literature

To manifest the conceptual aspects of this study, we need to review some of the empirical studies done in this field, and also to study the results of the researches conducted in this area, to make them appropriate criteria for guiding this research. To this end it has been tried to present some of the most outstanding and related researches to this field. In a research titled as "QWL& Organizational function: employees feelings in cooperation or lack of efficiency", Leitão et al (2019) claimed that their research was a pioneering study on the QWL and employees' understanding of their share in organizational function. This shows itself through the importance of mental and behavioral factors of QWL, and their impact on the forming the colleague's individual tendency to cooperate in raising the organization's efficiency. The results show that for the workers, feeling of being supported by supervisors through listing to their concerns are important. Integration in a good working environment, feeling mutual respect as an expert and as a human being, are quite effective in their feeling for cooperating in the organization's function. The results are significant, particularly in regard with the increasing importance of services in the Work Market, align with the increase in the automation and digitalization of workers tasks. The findings also contributed the ongoing discussion on the necessity of more researches on Mental and Behavioral elements of Organizations so called as Intelligence, and learning, instead of focusing only on reward as the contributing factor for raising the Organization's efficiency based on Colleagues Cooperation. In another Research under the title" Quality of work life and Generation Y: How gender and organizational type moderate job satisfaction", Muskat& Reitsamer (2019) stated that the goal was to study on how QWL moderates the job satisfaction, and they intended to study whether the Gender

Variable and Organization Type moderate this relation for Y Generation (Gen-y) or not. The data was gathered through questionnaire, answered by 328 Gen-Y employees of European Hospitality Industry. The authors disused about the moderation of relation between Gender and Type of Organization (Independent Structures Vs. Companies) in regard with QWL Gen-Y Job Satisfaction, while focusing on Generation Theory, Social Roles Theory and Person – Environment Proportion Theory. The paper results are as follows: First, Gender and Type of Organization affects the Gen-Y Job Satisfaction on QWL. Second, the job security does not affect the Job Satisfaction in women workers. While high levels of job security negatively affected men workers job satisfaction. As the third result, it was noticed that being appreciated in the workplace, enhances job satisfaction both in male and female workers, yet lower degrees of appreciation was only effective on female workers' job satisfaction. Fourth, finding opportunities for participating in decision-making positively affected Gen-Y job satisfaction. Fifth, in Independent Organizations, having the right to express ones ideas is way more important , while in Organizations what raises the Job Satisfaction in Workers is finding opportunities to become conscious of ones potentials. This research aids the limited Scientific Studies, and leads to more profound understanding of factors effective in QWL Gen-Y job satisfaction. Pio, and his colleagues (2018) conducted a research under the title ". The influence of spiritual leadership on quality of work life, job satisfaction and organizational citizenship behavior", which talked about Research Development of the author in the past on the effect of spiritual leadership on moral behavior, QWL, Job Satisfaction, Organization Commitment and Employees Function. The said research as a descriptive one, aiming at explaining the status of the said variables under analysis, the relationship between one with the other, and data analysis methods used in Structural Equations Modeling. The population of this research included the whole nurses of three hospitals totally 292 people. The results proved that there is a direct correlation between the spiritual leadership on QWL, Spiritual Leadership on the Job Satisfaction, QWL on The Job Satisfaction, the QWL on the Organizational Citizenship Behavior and Job Satisfaction on Organizational Citizenship Behavior. The validation of this Research (Explanation) is authenticated, and Structural Equation Modeling -SEM was used to realize the effect of Spiritual Leadership on Moral behavior QWL, Job Satisfaction, Organizational Commitment, and Employees Function. This is a Case Study done on the Nursing staff of a private hospital in North Sulawesi, Indonesia. In a similar research by Nayak and his Colleagues, "Workplace empowerment, quality of work life and employee commitment: a study on Indian healthcare sector", the Relation among Workplace Empowerment , Employees Commitment and QWL as the Mediator Variable in the Working Personnel of Private health Sector of India have been studied. In this study a structured Questionnaire was used to collect the primary data from 279 employees of Healthcare Sector in Private sector of India. To analyze the date AMOS 20 was applied. The result approved the proposed hypothesis. Structural Equations Modeling indicated the best Model in which QWL has been shown as a considerable relative mediator between Workplace empowerment and Employees Commitment. This work provides a practical attitude toward Action Mechanism, by which the workplace empowerment can create commitment among the personnel of the Healthcare Sector. The said article also, brings some insights for the healthcare directors, Managers and Physicians. This study has been an effort for incorporating the employees, as the long-term and main assets of the healthcare system. This study creates a triple alliance and coexistence of workplace empowerment, QWL, and Employee's Commitment in new fields of healthcare.

Tamsah and Colleagues (2020), conducted a research titled as" Training, knowledge sharing, and quality of work-life on civil servants performance in Indonesia", explaining its goal as showing the relations between Training, and Civil Servants Performance in public sector on the one hand, and elements like Knowledge Sharing as mediator for both on the other hand. The study has applied quantitative approach to SEM-Amos analysis tools. The online questionnaire used for this research in a Purposive Sampling to collect date from Civil Servants. 149 subject answered the questionnaire, and participated in strategic Training Course, and other training courses. The results indicated that The Leadership Training, and other trainings for the evaluation training tools in comparison to Functional Trainings, Vocational and the like have been more effective. Though the

leadership Training and additional Trainings, have improved knowledge Sharing training, but the QWL and Civil Servants Performance have not been Affected. On the other hand knowledge-Sharing in comparison with its direct effect, has had an indirect effect on the Performance.

Alahyari, Hossein, and Alhayari Asghar (2017), in their research:" The relation on QWL of Auditors with Companies Listed in the Stock and Security Exchange", Described that the Purpose of their research has been studying the relation between QWL of Auditors and listed Companies' Performance in Birjand City Security and Stock Exchange. As an applied Correlational Research the said research has applied two Questionnaires of Walton QWL, each includes 4 sub -indexes as: social co-independence in workplace, General Life Environment, Social Unity and Solidarity In the Organization, Developing The Human Capabilities; the other Questionnaire was Organizational Performance Questionnaire. Alpha Cronbach was used for final assessments, the end result have been 0.88 and 0.86 respectively. The statistical population of this research includes all the Auditors of the Listed Companies in The Birjand City Security and Stock Exchange, 60 of them have been chosen through Random Selection to complete the questionnaires. By the help of SPSS Software, the data were analyzed, and Pearson Product Coefficient was applied to test the hypothesis of the research, and eventually it was cleared that there are direct and meaningful relations among all four variables of QWL, and Listed Companies in The Birjand City Security and Stock Exchange.

Research Method

This research is an applied, and in terms of Analysis Approach, is of a mixed one, both Qualitative and Quantitative. The factors affecting on QWL were studied through qualitative and the modeling aspect of it was done through Interpretative Structural Method. To identify the effective elements on QWL, the researcher has applied Systematic Review of the related researches and Semi-Structural Interviews with University Teachers in the Accounting and Human Resources Management fields, who had Credible Books or Articles, or those who had guided Theses/ Dissertations on the subject of this research. Due to feasibility of the study The Snow Ball Sampling method was used for choosing the Interviewees. The

sample size was determined through the Theoretical Saturation Principle, in a way that after interviewing the 15th & the 16th participants, no new contributing factor to promote QWL has been identified, and the interview process was ended with the 17th participant. The Validity of the interview was determined by Relative Content Reliability Index, and its Reliability was controlled by Cohen's Kappa Coefficient. After analyzing the interview data, the Content validity was recognized to be 0.63, and Cohen's kappa coefficient was 0.67, that are both acceptable amounts. The data was coded by Atlas ti 8 Software which eventually lead to identification of 17 major Categories as Elements effective in QWL.

In the next step, Modeling of the elements effective in enhancing QWL was done by using the Opinions of experts, managers, and owners of Auditing Institutes who were informed and aware of the Subject of this research. Using Purposive Non-probability sampling method, 41 ones of these experts, were chosen as the Research samples. And the required data have been collected using the administered questionnaires to the experts with pairwise logic, to determine the validity of the research, among many available methods, the content validity was chosen due to the nature of the study. Therefore, after identification of effective elements on QWL, the Q sort Method was used. In this method every identified coefficient, is written on a separate piece of card, firstly, all cards are divided into two decks of very important, very unimportant, then, the said two groups are divided into 4 more groups each, in highly important, important, less important, very unimportant, then a group of moderately important is added to these four-card decks. Afterward, selections are made among the highly important, and important groups. In the next step of the work, to determine the content validity, the questionnaire is developed in a spread sheet excel, seeking the opinions of university teachers, specialized in the subject of this research to determine the elements extracted from the interviews in order to determine the content validity (Serfass & Sherman 2013). The results of data analysis collected from the 6 experts, confirmed the value of extracted elements effective on QWL. To determine the Reliability Test-Retest method was applied, and the said questionnaire was re-administered 3 weeks after the first administration to the University Teachers and a number of experts Experienced and Informed about the subject of this study. The

correlation of the responses has been determined as 78%, which is a final proof to this Questionnaire .

Findings
Qualitative Finding

Coding the data gathered from the interview were coded by Atlas ti 8 Software, led to identification of 34 Main Categories and 143 Minor Categories. The results of coding are presented in the following table

Table: 1 coded data gathered from the interview

Minor Categories	Main Categories	Code
Foresight approach in constructive communications bilateral interactions	Effective Interactive Pattern	X1
Understanding People's Needs Strategies of Group Rewarding or Reprimanding Honoring human Capital of the company	Focusing on Human Dignity	X2
Feeling happiness and enjoyment Feeling the energy and enthusiasm for doing the works Being Comfortable, Composure and prosperity Being optimistic and hopeful Being Deeply absorbed by the work Being Conscious of the feeling , experienced in every moment Accepting oneself as it is Feeling deserved to be loved and respected Feeling usefulness in the work Having a Goal and A mission in life Feeling that the work One is doing , is quite valuable Feeling that the work One id doing is aligned with ones' image of self Feeling intimate and being in relation to people	Establishment of Coordination and Balance Between Personal and wok Life	X3
Motivational tactics Planning to enrich the meaning of the assigned responsibilities Emotional Support True understanding of Auditors' Attitudes	Psychological Empowerment	X4
Economic Resilience Strategies Strategies of Resistance against life challenges and crisis Management and organization of work place chaos Facilities to confront with financial damages	Resistance	X5
Opportunity to express ones' idea Suggesting the feeling of being important Regular Meetings Importance of synergy	Participatory Management	X6
Improving the Competitive Power Improving the company's Image Supporting the Personnel to confront the Turnover intentions Depicting long-term prospect	Company's Sustainable development Programs	X7
Interactive and positive Atmosphere Constructive Behavioral Patterns Teamwork Culture	Constructive Organizational Culture	X8
Applying company's Talents in proper positions Effective Training and Guidance Confronting the Environmental Turbulences Raising the capabilities and Flexibility in the Work Continuous Learning and Improvement Flourishing The talents Prioritizing the competencies as necessitate	Succession Training System	X9
Avoiding force or dictatorship	Work Independence	X10

Minor Categories	Main Categories	Code
Trusting The Employees Empowering the employees to design a favorable Work Place to have the best possible performance Mental suggestion of having the authority in doing their responsibilities Focusing on the final results		
Training through the work Coaching Developing new Methods	Written Training programs	X11
Following the Procedures equally based on the Guidelines Fair Decisions Made by the Managers Respecting the Rights and personal Opinions Awarding people based on their efforts and work success Fighting any biasedness due to prejudices	Procedural Justice	X12
Supporting Ideas Developing Growth Plan and Personal Development Applying Learning Management System Recognizing the personal efforts of the employees Flexible organizational Structure Confronting learning Problems	Providing growth Opportunities	X13
Information Access Supporting Sources Defining The opportunities Facilities Access	Structural Empowerment	X14
Getting Information about the Emotional state By close colleagues Understanding the reasons of people's functional or behavioral changes	Understanding the inner Challenges of the Auditors	X15
Flexible work-hours Providing Opportunities for the employee's children to visit the company Describing the importance of family Cooperating in resolving the conflicts Spiritual incentives to help controlling the life affairs	Strategies to deal with work-family conflicts	X16
Updating the documents describing the job and job description Applying the data banks, describing the international Jobs Removing unnecessary obligations from the auditors' performance	Revising the work Content	X17
Raising working Spirit Raising Job involvement of the auditors through correct plans Presenting various incentives Appreciating in presence of others Timely awards	Motivation	X18
Work process design based on interests and limitations Adjusting environment with people	Work Place Ergonomics	X19
Boosting the feeling of Confidence and supporting the employees, as members of the company Generalized Belief in the company	Developing Programs and Supporting Polices	X20
Honest Interactions Boosting the feeling of trust Developing Strategic Relationships	Effective Relationship	X21
Correct Goal Setting of the Company Proper use of talents Modeling for New-comers Excellence among the competitors Standards Design	Culture Of Excellence	X22
Defining Motivational Incentives Defining Service Compensation Philosophy proportionate to the company's mission	Modifying the service compensation System	X23

Minor Categories	Main Categories	Code
Predicting Parallel Measures Determining the strategy for Salary Compensation and time period Paying Attention to System Flexibility Yearly Monitoring Determining the coverage of Service compensation Program Policies for interacting with legal Entities, official and unofficial Guild Groups Special consideration to health and treatment Domain		
Identity Integration Omitting the inter-groups Gaps Avoiding compulsory Inter-group Integration Promoting Cooperation and Solidarity	Social Integration	X24
Degree of self-Believe Power of Self-Believe Generalizing Self-Believe	Self- believe Promotion	X25
Floating working Hours Administering outcome –oriented Culture, through defining part of the work as distant working Providing opportunities for family members to be together	Flexible Working Time	X26
Describing and Explaining the work Goals Describing the content and details of the work Determining the Personal development Requirements Developing the plan and program for personal development Devising the memorandum Work Path for the employees	Vocational path Development Programs	X27
Job perspective and company's Status for future Growth Opportunity On the job training to prevent job leave	Job Security	X28
Dealing with interpersonal conflicts Intra unit interaction Development Preventing biasedness and prejudices	Inter-personal Relations	X29
Adjusting Task and Power Elaborating on the responsibilities	Adjusting the work Nature with the Worker	X30
Requesting the results in forms of unit or team function Developing coordinating strategies in each unit	Forming Team Work	X31
Interpersonal Relations Development methods through raising the cognitive skills Work environment Dynamic to improve creativity Training technical aspects of the job emphasizing the job description	Skills Development Tactics	X32
Increasing the variety of skills Giving Meaning to the jobs Creating Independency Giving Feedbacks	Job Enrichment	X33
Financial incentivesin bad economic conditions Proper health, services insurance Proper psychological Consultations Coordination and balance between work and personal life	Family Support Programs	X34

Coding the major categories using Atlas ti 8
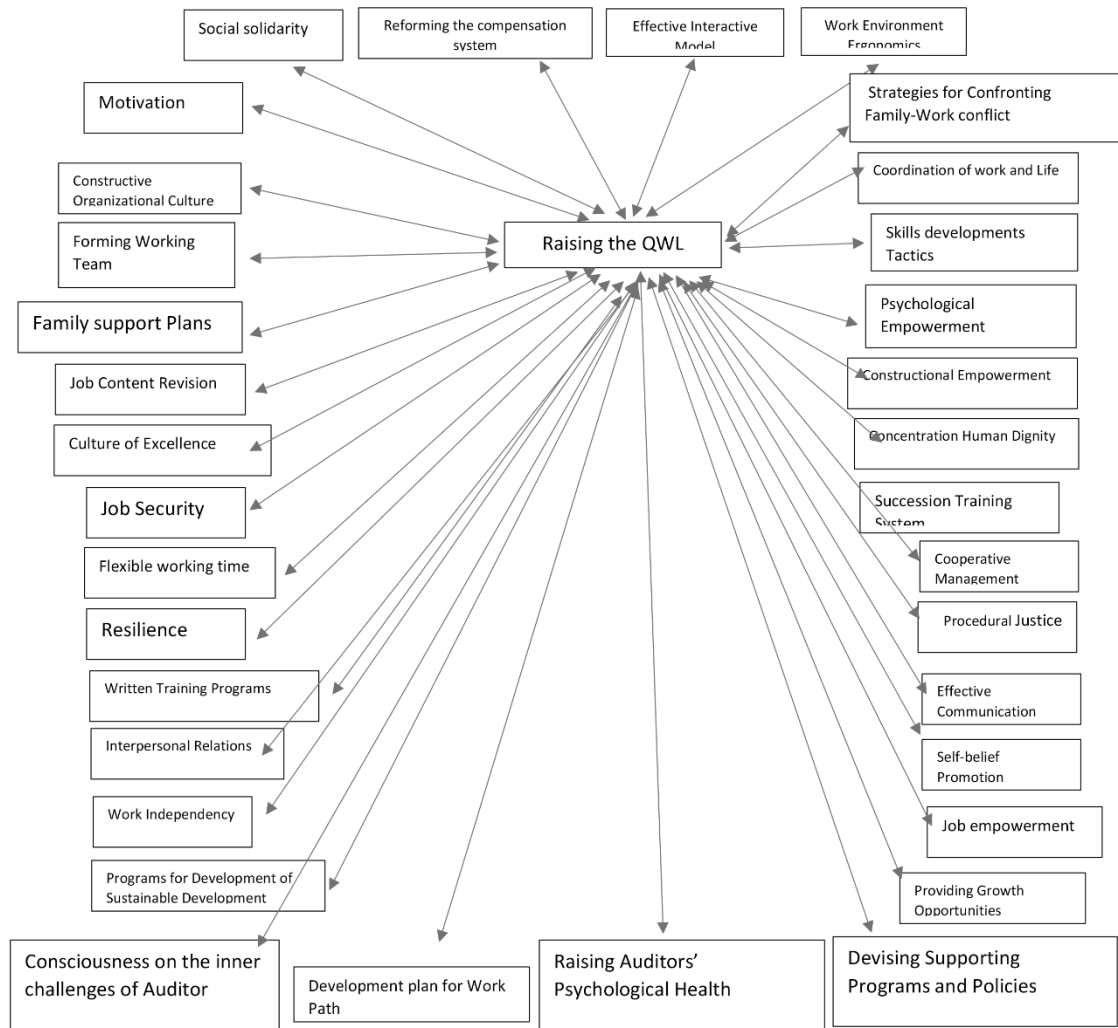
Picture 1: Atlas ti 8 Coding

Interpretive Structural l Modeling

Forming a Structural Self-Interaction Matrix (SSIM), is the first step in interpretive Structural modeling. In this stage the relations among the elements effective in improving the QWL, are defined in pair forms and based on the frequency of the experts' responses by using Standard Symbols (O, X, A, V). The Structural Self-Interaction Matrix (SSIM), effective in improving the QWL are detailed in the Table 2:

Structural Self-Interaction Matrix (SSIM)

X34	X33	X32	X31	X30	X29	X28	X27	X26	X25	X24	X23	X22	X21	X20	X19	X18	X17	X16	X15	X14	X13	X12	X11	X10	X9	X8	X7	X6	X5	X4	X3	X2	X1	
X	X	O	V	O	V	X	O	V	O	X	X	X	V	X	V	O	O	V	X	V	V	O	O	O	O	V	O	O	V	V	O	O		X1
X	X	X	A	V	X	V	A	O	O	X	X	X	A	V	X	A	V	X	V	V	A	O	O	V	V	O	O	V	V	O	O	V	A	X2
V	X	V	A	A	A	X	X	X	V	X	V	X	A	A	A	X	X	X	V	O	O	O	O	V	V	V	O	V	O	O				X3
X	X	V	V	A	A	X	X	V	O	A	X	X	V	A	A	X	V	X	V	V	A	A	A	A	O	X	A	A	A					X4
X	V	X	V	A	X	V	O	O	O	A	X	V	V	A	X	O	X	X	V	O	V	V	X	V	V	V	A	O						X5
X	V	V	V	X	O	O	X	V	V	X	X	V	V	X	X	O	X	V	O	O	A	A	O	A	O	V	A							X6
A	A	X	X	A	A	O	O	X	V	X	A	A	X	V	X	A	A	O	V	O	V	O	O	O	V	O	V							X7
X	X	X	A	O	A	V	A	V	X	X	X	X	X	V	A	A	X	V	X	V	A	A	A	A	A									X8
V	X	A	A	V	X	O	X	V	X	V	X	O	O	V	A	X	V	A	V	A	V	A	O											X9
X	A	A	X	X	X	V	V	A	X	X	O	O	X	X	V	A	V	V	V	V	V	O	O											X10
V	X	V	A	A	O	A	O	V	O	X	A	V	V	V	A	A	X	X	V	V	V	V												X11
X	X	X	V	X	V	X	X	V	X	X	X	X	V	X	V	X	X	V	X	V	V	X												X12
X	X	A	A	X	A	X	A	X	A	X	A	X	A	A	A	X	A	X	V	V														X13
V	V	X	V	X	V	A	A	V	X	O	O	X	V	A	A	V	A	X																X14
V	V	X	V	A	V	X	V	O	O	O	X	V	A	X	V	O	O	V																X15
A	A	A	X	V	A	V	X	O	A	X	V	O	X	A	V	A	O																	X16
O	A	A	X	X	V	V	X	V	X	V	A	X	O	O	O	A																		X17
O	V	X	V	A	A	A	X	V	V	V	A	X	O	O	V																			X18
X	V	X	V	A	A	V	X	X	X	V	V	A	X	V																				X19
X	X	V	V	X	V	X	V	X	V	A	A	A	X																					X20
V	O	O	X	X	A	V	X	X	V	A	A	O																						X21
X	V	O	O	A	X	V	X	V	A	A	X																							X22
A	V	X	O	O	A	A	X	V	X	V																								X23
V	V	O	V	X	V	A	V	X	O																									X24
O	V	X	A	A	V	V	X	A																										X25
A	A	A	X	V	X	V	A																											X26
A	V	X	O	V	O	V																												X27
V	O	A	V	O	X																													X28
V	X	O	O	V																														X29
O	V	V	X																															X30
A	V	V																																X31
A	A																																	X32
X																																		X33
																																		X34

In Structural Self-Interaction Matrix (SSIM), V means i index leads to j (the line is effective on the column); A means j leads to i (Column is effective on Line); X is used to indicate the mutual effect; and O is used to show that there is no relation between the two indexes. In the second Step, The Initial Access Matrix, was the result of changing the Structural Self-Interaction Matrix (SSIM) to a Matrix with Two Values of 0-1. To extract the Initial Access Matrix, in each Line of Structural Self-Interaction Matrix (SSIM), instead of X&V symbols, Digit 1 is used and instead of Symbols A& O The Digit 0 is used. The initial Access Matrix is as detailed in Table 3:

In the third step, The Final Access Matrix was studied based on the analysis of secondary or indirect relations among the identified elements. That is, If X1leads to X2, and X2 leads to X3, therefore X1 also leads to X3, which is under the so called Adaptation of Initial Access Matrix. The Final Access is presented in Table 4.

penetration	X34	X33	X32	X31	X30	X29	X28	X27	X26	X25	X24	X23	X22	X21	X20	X19	X18	X17	X16	X15	X14	X13	X12	X11	X10	X9	X8	X7	X6	X5	X4	X3	X2	X1	
20	1	1	0	1	0	1	1	0	1	0	1	0	1	1	1	1	1	0	0	1	1	1	0	0	0	0	1	0	0	1	1	0	0	1	X1
22	1	1	1	0	1	1	1	0	0	0	1	1	1	0	1	1	0	1	1	1	1	1	0	0	0	1	1	0	0	1	1	0	1	0	X2
21	1	1	1	0	0	0	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	0	0	0	0	1	1	1	0	1	0	0	1	1	X3
18	1	1	1	1	0	0	1	1	1	0	0	1	1	1	0	0	1	1	1	1	1	0	0	0	0	1	0	0	0	1	0	0	0	0	X4
22	1	1	1	1	0	1	1	0	0	0	0	1	1	1	0	1	0	1	1	1	0	1	1	1	1	1	1	0	0	1	1	0	0	0	X5
20	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	0	1	1	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	X6
17	0	0	1	1	0	0	0	0	1	1	1	0	0	1	1	1	0	0	0	1	0	1	0	0	1	0	1	1	1	1	1	0	0	0	X7
18	1	1	1	0	0	0	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	0	0	0	0	0	1	0	0	0	1	0	0	X8
18	1	1	0	0	1	1	1	0	1	1	1	1	1	0	0	1	0	1	1	0	1	0	1	0	0	1	1	0	0	0	0	0	0	0	X9
19	1	0	0	1	1	1	1	1	0	0	1	1	0	0	1	1	1	0	1	1	1	1	0	0	1	0	1	0	1	0	1	0	0	0	X10
20	1	1	1	0	0	0	0	0	1	0	1	0	1	1	1	0	0	1	1	1	1	1	1	1	0	1	1	0	0	1	1	0	0	0	X11
28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	0	1	0	1	0	1	0	X12
14	1	1	0	0	0	1	0	0	1	0	0	1	1	0	0	1	0	0	1	0	1	1	1	0	0	1	0	0	1	0	1	0	0	0	X13
16	1	1	1	1	1	1	1	0	0	1	1	0	0	1	1	0	0	1	0	1	1	0	0	0	0	1	0	0	0	0	0	0	0	0	X14
19	1	1	1	1	1	1	1	0	0	1	1	0	1	1	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	X15
15	0	0	0	1	0	0	1	1	0	0	1	1	0	1	0	1	0	1	0	1	1	0	1	0	0	1	0	0	1	0	0	1	1	0	X16
21	0	0	0	1	1	1	1	1	1	1	1	1	0	1	0	0	0	0	0	1	0	0	0	1	1	1	1	1	1	1	1	0	1	0	X17
23	0	1	1	1	0	0	0	1	1	1	1	1	0	1	0	0	1	1	1	1	0	1	1	1	1	0	1	1	1	0	0	1	1	1	X18
22	1	1	1	1	0	0	1	1	1	1	1	1	1	0	1	1	1	0	0	0	0	1	1	0	1	1	0	0	1	1	1	1	1	0	X19
24	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	0	0	0	1	1	0	1	1	0	1	0	1	0	1	0	1	1	1	1	X20
20	1	0	0	1	1	0	1	1	1	1	0	0	0	1	1	1	0	0	1	1	1	1	0	0	0	0	1	1	0	1	0	1	1	0	X21
17	1	1	0	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	1	1	1	1	1	0	1	1	1	0	0	0	0	0	0	X22
24	0	1	1	0	0	0	0	1	1	1	1	1	1	0	1	1	1	1	0	1	0	1	0	1	1	0	0	1	1	1	0	1	1	1	X23
23	1	1	0	1	1	1	0	1	1	0	1	0	1	1	1	0	1	0	0	0	0	1	1	1	1	0	1	0	1	1	1	0	1	1	X24
26	0	1	1	0	0	1	1	1	0	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	0	1	0	1	X25
14	0	0	0	1	1	1	1	0	1	1	1	0	0	0	0	1	1	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	X26
20	0	1	1	0	1	0	1	1	1	1	0	1	0	0	0	1	0	1	1	0	0	1	1	0	0	0	0	1	0	0	0	1	0	0	X27
18	1	0	0	1	0	1	1	0	0	0	1	1	0	1	0	1	1	1	0	0	1	1	1	0	0	0	0	1	1	0	1	1	1	0	X28
23	1	1	1	1	1	1	1	0	1	0	0	0	0	0	1	1	0	1	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	1	X29
20	0	0	1	1	1	0	0	0	0	1	1	0	1	1	0	1	0	1	1	1	1	1	1	0	1	0	0	1	0	1	1	1	0	0	X30
20	0	1	1	1	1	0	0	0	1	1	0	0	0	1	1	1	1	1	1	1	0	0	1	0	1	1	0	1	1	1	1	0	0	0	X31
22	0	0	1	0	0	0	1	1	1	0	1	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	0	1	0	1	1	1	0	X32
17	1	1	1	0	0	1	0	0	1	0	0	0	0	0	1	1	0	1	1	1	0	1	1	0	0	1	1	1	0	0	1	0	0	1	X33
22	1	1	1	1	0	0	0	1	1	0	0	1	1	1	1	0	0	0	1	1	0	1	0	0	1	1	1	1	1	1	1	0	0	1	X34
Dependence	23	25	22	21	16	18	23	19	25	19	20	22	22	22	21	12	20	25	23	21	28	18	12	15	17	28	15	9	14	24	15	12	9	

In the Interpretative Structural Model of the effectiveness and mutual relations among the criteria and the relationship among the criteria in different levels have been depicted quite clearly, which help the managers to have a better understanding of the atmosphere. To determine the key factors, penetration power (the number of elements on which The ith elements affects), and dependence (the number of elements that affect i^{th}) form the final Access Matrix. This analysis is used in MICMAC Analysis. After adjusting and writing the final access matrix, each element's penetration power and dependence are presented in Table 4.

In the Fourth Step, to determine the relationships and classifying the elements effective on improving the QWL in the Interpretive Structural model, we need to extract all the output collection (including the criteria itself, and criteria affected by it), and input collections (including the criteria itself, and criteria affected by it), for each matrix. Having determined all the input and output collections, the commonalities between the two collections are calculated. Therefore, the first level elements are the most impressionable ones in the

Model. Having identified all the indexes of the 1st level, these elements are omitted and the calculation process of the input and output collections continues. This process shall go on by the time all the indexes are omitted. The result of Rating of each effective element on QWL has been provided in the table 5.

Table 5: Rating of Each Effective Element in QWL

Level	Common Collection	Input Collection	Output Collection	Dimension
4	8	1,15,20,23,24,25,29,33,34	1,4,5,8,13,14,15,16,19, 20 ,22,23,24,26,28,29,31,33,34	X1
8	9	2,3,12,16,18,20,21 ,23,24,28,29,32	2,4,5,8,9,13,14,15,16,17,19,20,21,22 ,23,24,28,29,30,32,33,34	X2
9	11	3,16,17,18,19,20,21, 23,25,27,28, 29,30,32,34	2,3,6,8,9,10,15,16,17,18,21,22,23, 24,25,26,27,2832,33,34	X3
3	10	1,2,4,5,6,7,8,10,11,12,13,16,18, 19,20,23,24,25,28,29,30,31,33,34	4,8,14,15,16,17,18,21,22,23, 26,27,28,31,32,33,34	X4
7	9	1,2,5,7,11,17,19,21,23, 24,29,30,32,34	4,5,8,9,10,11,12,13,15,16,17,19,21 ,22,23,28,29,31,32,33,34	X5
4	8	3,6,7,10,12,13,17,19,20, 24,25,28,31,34	4,6,8,16,17,19,20,21,22,23,24 ,25,26,27,30,31,32,33,34	X6
1	6	7,17,18,19,21,22,23,25, 28,29,30,31,32,33,34	4,5,6,7,8,10,13,15,19,20,21, 24,25,26,31,32	X7
7	13	1,2,3,4,5,6,7,8,9,10,11,12,14,16 ,17,18,20,21,22,23,24,25,27,29,31,32,33,34	4,8,14,15,16,17,20,21,22,23 ,24,25,26,28,32,33,34	X8
3	8	2,3,5,9,11,13,15,17,18,22,23,25,27,29,32,33,34	8,9,12,14,16,17,19,21,22,23,24, 25,26,28,29,30,33,34	X9
4	8	3,5,7,10,17,19,20,24,25,26,27,30,31,32,34	4,6,8,10,13,14,15,16,18,19,20,23,24,27,28,29,30,31,34	X10
3	7	5,11,16,17,18,19,22,24,25,29,31,32	4,5,8,9,11,12,13,14,15,16,17,20, 21,22,24,26,32,33,34	X11
13	13	5,9,11,12,13,15,17,18,20,22,23,24,25,26,28,30,32,33	2,4,6,8,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34	X12
1	8	1,2,5,7,10,11,12,13,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34	4,6,9,12,13,14,16,19,22,23,26,29,33,34	X13
2	8	1,2,4,8,9,10,11,12,13,14,15,16,18,19,21,22,25,27,28,30,32	8,14,15,17,20,21,24,25,28,29 ,30,31,32,33,34	X14
10	13	1,2,3,4,5,7,8,10,11,12,14,15,20,21,22,23,25,26,29,30,32,33,34	1,9,12,13,14,15,16,17,20,21,22,23,27,28,29,30,31 ,32,33,34	X15
2	9	1,2,3,4,5,6, 8,9,10,11,12,13,15, 16,18,20,21,25,27,29,30,31,32, 33,34	2,3,4,8,11,13,14,16,19,23,24,27,28, 32	X16
13	12	2,3,4,5,6, 8,9,11, 12,14, 17, 18, 23, 25, 28, 29, 30, 31, 32, 33	3,5,6,7,8,9,10,11,12,13,17,21, 22,24,25,26,27,28,29,30, 31	X17
9	9	3,4,10, 12, 18, 23, 24, 25, 26, 28, 31, 32	2,3,4,7,8,9,11,12,13,14,16, 17, 18, 19, 21, 22, 24,25, 26,27, 31,32, 33	X18
8	11	1,2,5,6,7,9,10,12,13,15,16, 18,19,21,23,26,27,28, 30, 31, 33	3,4,5,6,7,10,11,13,14, 19,20,23,24, 25,26,27, 28, 31,32,33	X19
12	14	1,2,6, 7, 8, 10, 11, 12, 14, 15, 19, 20, 21, 23, 24, 25, 27, 29, 31, 33, 34	1,2,3,4, 6, 8, 10, 12, 13, 15, 16, 20,21, 25, 26, 27, 28, 29, 30, 31,32,33,34	X20
7	11	2,3,4,5,6,7,8,9,11,12,14,17,18,20,21,23, 24,26,27,29,30,31	2,3,5,7,8,13,14,15,16,19,20,21, 25,26,27,28,30, 31, 34	X21
4	11	1,2,3,4,5,6, 8,9,11, 12, 13, 15, 17, 18, 22, 23, 24, 25, 27, 29, 30, 34	7, 8, 9, 11, 12, 13, 14, 15, 22, 23, 26, 27, 28, 29, 33,34	X22

Level	Common Collection	Input Collection	Output Collection	Dimension
13	16	1,2,3,4,5,6, 8,9, 10, 12, 13, 15, 16, 19, 22, 23, 25, 27, 28, 29, 32, 34	1,2,3,4,5, 7,8,9, 12,13, 15, 17,18,19,20, 21, 22, 23, 24, 25, 26, 27, 32,33	X23
10	11	1,2,3, 6,7,8, 9,10,11,12,14, 16, 17, 18,19, 23, 24, 26, 28, 30	1,2,4,5,6, 8,10,11,12,13,18, 20,21,22, 24,26,27, 29,30,31, 33,34	X24
12	12	3,6, 7, 8, 9, 12, 14, 17, 18, 19, 20, 21, 23, 25, 26, 27, 30, 31, 32	1,3,4,6,7,8,9,10,11,12,13,14,15,16,17,18,20, 22, 23,25, 27, 28, 29, 32, 33	X25
1	8	1,3 4, 6, 7, 8, 9, 11, 12, 13, 17, 18, 19,20, 21, 22, 23, 24, 26, 27, 29, 31, 32, 33, 34	10,12,13, 15, 18,19, 21, 24, 25, 26, 28, 29, 30, 31	X26
7	11	3, 4, 6, 10, 12, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27, 32, 34	3, 8, 9, 10, 13, 14, 16, 19, 20, 21, 22, 23, 25, 26, 27, 28, 30, 32, 33	X27
4	10	1,2,3,4,5,8, 9, 10, 12, 14, 15, 16, 17, 19, 20, 21, 22, 25, 26, 27, 28, 29, 32	2,3,4, 6,7, 12, 13, 14, 17,18, 19, 23, 24, 28, 29, 31, 34	X28
11	13	1,2,5, 9, 10, 12, 13, 14, 15, 17, 20, 22, 24, 25, 26, 28, 29, 33	1,2,3,4,5, 7,8,9,11, 13, 15,16,17, 20, 21,22,23, 26, 28, 29, 30, 33,34	X29
5	9	2,6, 9, 10, 12, 14, 15, 17, 20, 21, 24, 26, 27, 29, 30, 31	3,4,5, 7, 10, 12, 13, 14, 15, 16, 17, 19, 21,22, 24,25, 30,31,32	X30
10	13	1,4, 5, 6, 7, 10, 12, 14, 15, 16, 17, 18, 19, 20, 21, 24, 26, 28, 30, 31, 34	4,6, 7, 8, 10, 11, 13, 15, 16, 17, 18, 19, 20, 24, 25, 29, 30, 31, 32,33	X31
12	16	2,3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 15, 16, 17, 20, 22, 23, 25, 27,30, 31,32 ,33,34	2,3,5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 23, 25, 26, 27, 28, 32	X32
6	12	1,2,3,4,5,6,8, 9, 11, 12, 13, 14, 15, 18, 19, 20, 22, 23, 24, 25, 27, 29, 31, 33,34	1,4,7,8,9,12,13,15,16,17,19,20,26,29,32, 33,34	X33
11	15	1,2,3,4,5,6,8,9,10,11,12,13,14,15,19, 20,21,22,24, 28, 29, 33,34	1,3,4,5,6,7,8,9,10,13,15,16,20,22,23,26,27,31,32, 33,34	X34

At the last step, having determined the level of each identified element, we need to draw the structural model of these elements, proportionate to the number of formed levels, and their relations. The structural model of the elements effective on QWL is as the following Picture.
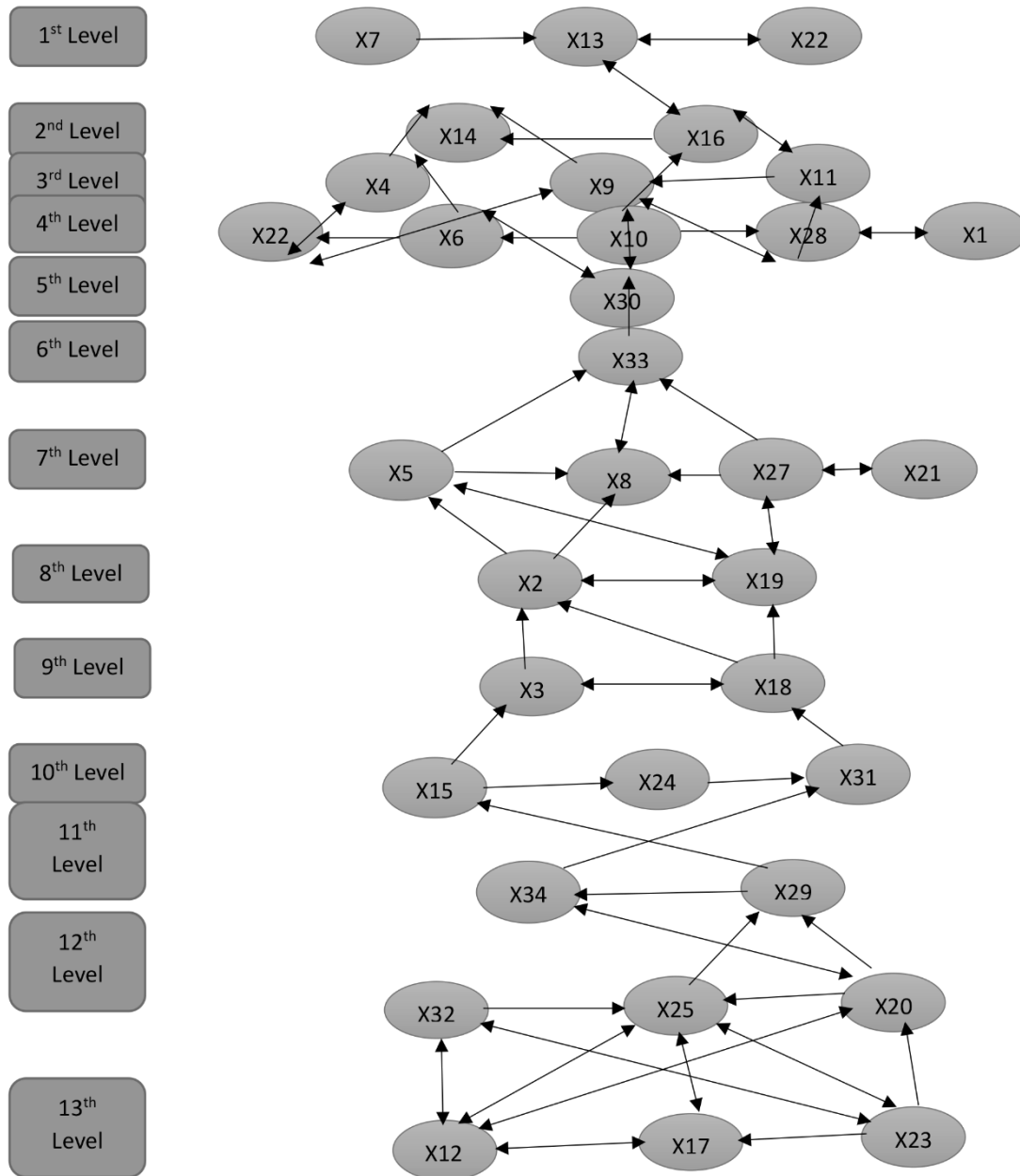
Figure2: The structural model of the elements effective on QWL (Source: The present Research)

	penetration																																	Dependence
34																																		
33																																		
32																																		
31																																		
30																																		
29																																		
28																		12																
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24																					20	23												
23												18						29		24														
22												2									19	32	34											
21															3					17														
20								6, 1								30			27		31	21												
19															10								15											
18																	9						28	4				8						
17															7							22			33									
16																					14													
15																									16									
14																						5			26			13						
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4																																		
3																																		
2																																		
1	autonomous																																	Dependent
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	**34**

Figure 3: Effective Element in QWL MICMAC Analysis Matrix

Having drawn the structural model of the elements effective on QWL, each of the 34-Elements is evaluated based on the penetration power and Dependence in the MicMac Analysis. MicMac Analysis is formed, based on Penetrability (the Number of Elements on which The ith is effective) and the dependency Degree(the number of elements which affects the ith) and let us study on a wider range of each valuable.

In this analysis variables are divided into 4 autonomous Groups, Variables with *Low Dependency And Power To Lead*, *Dependent* including variables with *High Degree Of Dependency* ,and *Low Power To Lead*, *Connecting (Link)* including variables with *Strong Dependency And Power To Lead* and *Independent* including variables with *Low Dependency* and *Powerful In Leading*. On this basis the MicMac analysis done for effective elements on QWL is as the following figure 3:

Conclusion

The Companies active in Accounting Industry, should be more flexible in order for their capable Auditors to progress, and receive their commitments. Therefore, companies need to save their employees by paying attention to their work life issues. QWL, is an index of a Company and its staff strategic development, which focuses on creating a Work Environment that contribute enrichment of Human Element in the work. The researchers working on QWL, mostly concern about a safer work condition, fair and proper Salary, job satisfaction, job Security, independency and control. The main goals of a QWL program are improving the work condition for employees and increasing its effectiveness. QWL is not a single concept, but is considered as a combination of hierarchy of approaches, including work-based elements, such as job satisfaction, payment Satisfaction, and colleagues' relationships Satisfaction, it also encompasses elements that reflexes the life satisfaction and general public feelings. The auditors who enjoy the proper QWL, can focus more on their own improvement, and this guarantees proper atmosphere among different layers of auditors and directors of the company. Sustainable livelihood, and profitability of every company are clearly related to the satisfaction of the work force. On this ground, the purpose of this study is to modeling the elements that

are effective in raising the QWL of the auditors. To reach this goal, initially, related literature, articles and studies were systematically studied and by semi-structured interviews 34 main categories were recognized as the effective elements on the QWL, in the next step to establish the meaningful relation among the identified indexes, Interpretative Structural Modeling has been used.

The results of this study rate the elements effective on raising the QWL into 13 levels. At the 13th level, the three elements of Procedural Justice, Work Content Revision, and Reforming the Service compensation System, recognized as the most impressive Factors. Explaining the Philosophy of Service compensation in accordance with the Company's Mission, optimizes the process of determining the strategy of compensation of the wages, and time period, and administer the best measures proportionate to the people's performance. On the other hand, flexibility in service compensation system, to enhance the power and Resistance of the system is also of great importance. Collectively, these conditions at the 12th level of supporting programs and policies, led to promotion of self-belief and skills development tactics. At the 11th level, the interpersonal and family support programs have been rated as the 11th level of Structural Model. Coordination and balance between Life and work of the auditors, paly a significant role in creating a constructive attitude toward work, and raising the work indexes. At the 10th level, there are auditors' internal challenges, social consolidation, and forming working teams. By studying the reasons of functional and Behavioral changes, can prevent future personal and organizational damages. At the 9th level, Coordination and balance between Life and work, as well as Motivation have been rated. Human Dignity and Ergonomic of the work environment are rated at the 8th level. Designing the work Processes based on the employee's interests, capabilities, and limitations, on the one hand, and adjusting the environment with the individual, indicate that the company gives importance to employees and its effort to save the humane and health values. The resilience, constructive organizational Culture, effective communications, and programs for development of work paths are at the 7th level. Preparing the Articles of Association of Employees Work Path in companies creates leading and Constructive organizational Culture, and raises the employees' resilience and Power against emerging

challenges. Job Enrichment is at the 6th level, the Interpretive Structural Analysis of elements effective on enhancing QWL, and adjustment of job nature and the worker are rated at the 5th level. The 4th level entails the Effective Interactive Pattern, Participatory Management, Work Independence, Culture of Excellence and Job Security. The Resultant of these elements at the 3rd Modeling level, the Psychological Empowerment, Succession Training System, and Written Training Programs as the guidelines of the company. Flourishing the Talents, and New Teaching Methods Development, are among the most important tactics in enrichment of the company's nature, and gaining competitive superiority. At the 2nd level, Structural Empowerment and Work/Family Conflict Confronting Tactics are rated. The flexible working hour, explaining the importance of the family role in the company, spiritual incentives contributing in controlling life affairs, are effective programs in settling the work/family conflicts.

Also, as the results show, at the 1st level, Sustainable Plans for developing the company, providing Growth Opportunities, and Culture of Excellence are rated, which are the most effective elements on raising the QWL. Concerning the sustainable development of competitive power, improving the company's image, supporting the employees in order to confront the Turnover Intentions, and depicting the long-term prospect are stated to be the effective tactics. To provide the growth opportunities, the subsets of measures are supporting new ideas, developing the growth plan and individual development, applying the Learning management system, recognizing the efforts made by people, flexible organizational structure, and confronting learning problems. The element of culture of excellence includes correct goal setting in the company, optimum use of talents, modeling for new comers, and outstanding Standards design among competitors.

This study suffers some delimitations, the most important and primal one was the limited access to large number of Active Experts, to answer the questionnaires. Also, the novelty of the research subject, in the Country, has led to scarcity of the Theoretical Literature in the subject of this study. Furthermore, lack of researches with the same Goals, was the main cause to match the results with previous researches. Considering the research gap in this study and the lack of access to a significant number of active experts who can participate in completing the questionnaire of this study, A model has been designed, by which in addition to improving the work requirements of auditors, the productivity and performance of institution Can also be improved.

Suggestions for further Researches:

Considering the results reached, the following suggestions are:

- In order to improve the system flexibility in service compensation, it is suggested that motivational incentives are defined, to raise job involvement.
- In order to raise the importance of synergy, it is suggested to hold regular meetings with the attendance of all the members, and for enhancing the cooperation culture, continuous surveys to be conducted in the company.
- It is suggested to pay serious attention to mental health and psychological issues of the Auditors, in light of true understanding of their attitudes and their personal challenges, and to fight against the isolation.
- To suggest the mentality of support, and to confront with the vocational and family contrasts, take flexible work hour strategy, and preparing the ground for settling the family conflicts through people of the same age.
- And eventually, for future researches, it is suggested that the effect of Psychological Empowerment and Participatory management on QWL are studied.

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