



Designing a Qualitative/Interactive Constructivist Model of Professional Frustration in Auditors Focusing on Dunning-Krueger Cognitive Syndrome

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ABSTRACT

Burnout as a consequence of stress is always one of the most important topics of behavioral issues in any profession. In the auditing profession, stress and burnout are considered as two important behavioral bases that disrupt the functional outputs of auditors and this can lead to increased frustration of auditors in the career path. The purpose of this study is to design a qualitative/interactive constructivist model of professional frustration in auditors with a focus on Dunning-Krueger cognitive syndrome. Therefore, in line with the research process, through content analysis in research texts, statements related to professional frustration in auditors by focusing on Dunning-Krueger syndrome were identified by research experts and then based on link analysis, which included the analysis of internal links and the relationships between links and the systematic effectiveness of links, the most important communication element between stimuli and consequence of professional frustration in auditors was determined by focusing on Dunning-Krueger syndrome. In the study in order to determine the theoretical adequacy of the research, after identifying professional frustration in auditors focusing on Dunning-Krueger syndrome, with the help of 16 experts in the field of accounting and financial management at the university level, an attempt was made to evaluate the identified propositions through Delphi analysis, which were examined in two stages through mean, agreement coefficient and standard deviation and out of a total of 18 initial propositions, 3 propositions were removed and 15 propositions entered the interactive analysis phase with participation of 84 auditors with specialized knowledge of more than 12 years. At this stage, after performing the analysis, the relationship between the links and the system effectiveness with the approved indicators began, and the results in this section showed that the existence of an initial maladaptive schema in the auditors is considered as proposition of individual causes of professional frustration which is the primary trigger for frustration based on Dunning-Krueger cognitive syndrome which has an important consequence in the auditing profession, and this causes the lack of surrounding due to stress and work pressure in the auditing profession for the person and the person gradually becomes frustrated. It was also found that the existence of authoritarian leadership and management styles as an effective stimulus for job causes on the professional frustration of the consequences of job pressures resulting by the content and the existence of risks associated with the audit profession.

Keywords: Audience professional frustration; Dunning-Krueger cognitive syndrome.



1. Introduction

Auditing is one the jobs in any society that has an effective role on increasing transparency and creating symmetry and equality in information. Therefore increasing the behavioral and professional capabilities in terms of the characteristics defined for them is very important and significant (Moshashei et al., 2019). In other words, an auditor must have the specialized skills to perform the best; have the necessary behavioral and psychological abilities to control the pressure in this profession (Marvian Hosseini and Lari Dasht Bayaz, 2015). But studies such as Smith et al (2018); Bowrin & King (2010); Chong et al (2004); Khajavi and Salehi (2009) and Abdouli et al (2009); show that the lack of ability to control emotions and behavioral independence has caused auditors to experience job frustrations to the extent that the existence of these frustrations has led auditors to face many physical and mental problems. In this regard, Dunning-Krueger effect, known as the frustration syndrome, examines the issue of job frustration from perspective beyond personal and professional inadequacies (Asrivastava and Day, 2020). This theory states that the mere presence of frustration in any job is attributed to individual inability to control emotions or that the existence of problems and complexity in that profession is considered a cause of frustration, although it is important and noteworthy, but it is not a root problem and has only examined the individual in the form of the characteristics of the profession in question (Ganjavi, 2013). In his conceptual content, Dunning-Krueger's work refers to the metaphor of frustration syndrome as a psychological schema in which a person is rooted in the past because of background characteristics in the form of an idealistic approach, evaluates his/her features and capabilities more than usual (Gibbs et al., 2017). In other words, the person based on this syndrome is incapable of recognizing his incompetence and this creates the background for the development of this syndrome in a person who thinks he is more powerful than he really is (Jignak and Zajenkowski, 2020). The auditing profession is no exception to this rules, because the existence of psychological schemas that can cause behaviors in the auditor that cause gradual frustration in the auditing profession (Khajavi and salehi, 2020). In fact, the existence of this syndrome can confuse the perception and reasoning of each auditor about the position and the role which is interested in playing in

the profession with the facts in which, according to the career path of the profession in which he is located and cause job frustration in him. The aim of this study is to identify the causes of occupational frustration in line with the concept of Dunning-Krueger cognitive syndrome. But what are the dimensions causes the level of disorder in this profession to be strengthened and the person suffers from this psychological complication that has much higher capabilities than what he manifests? Or why his abilities are not used in this profession? Therefore this issue can be examined from two perspectives of standards and facts. In the United States, for example, Public Company Accounting Oversight Board stated in a study that the quality of auditing may be significantly reduced due to the workload and time pressure of auditors which is the source of existence of social, cultural and even economical characteristics is mostly based on the mismatch between the level of cognitive abilities and the profession (Lohlin, 2017). In this regard, it should be noted that auditors in terms of efficiency and inefficiency of capital markets due to some reasons such as time constrains, social expectations, liability risks, type of indigenous culture and regions of countries, etc. are under a lot of psychological pressures which will create a contradiction between individual demands of a profession and the realities in the professional environment will be (Soobaroyen & Chengabroyan, 2006). So for further research in this area, the focus on conducting research by analyzing the level of cognitive schemas seem important, because the development of various standards and institutional requirements, although somewhat effective in controlling the behavioral practices of auditors, but the existence of these rules cannot cover the perceptual and behavioral gaps in auditors. By referring to researches in this area, it was found that despite the scope of auditing, academic research on auditing professional frustration has rarely been conducted and less attention has been paid to this mental and intellectual challenge of auditors by research (Jones et al., 2010; Liu and Zhang, 2008). On the other hand, the review of existing standards in this field shows, according to Article (1) of the Executive Regulation of Auditing Institutions approved in 2004, which refers to the role of auditors and accountant in society, and according to Article (2) of the same regulations, the role of auditing firms in the accreditation, assurance and transparency of

information provided to the country's economic system considered important for decision making and auditors' adherence to professional conduct and ethics, regulations of Iranians Society of Certified Public Accountants and considers the provisions of this executive regulation necessary, it should be said that the accounting profession in our country is considered as a responsible job (Accounting Training and Research Center for Professional Accounting, 2014), and this issue can gradually increase the level of contradiction between cognitive schemas and functional facts in the audit profession by increasing the burden of responsibility on the auditor. Also, according to Article (2) of the Regulations on the Authorized Ceiling of Professional Services, each of the partners (auditors) is required to provide 33,700 hours to 48,700 hours authorized services during a year according to the history of audit management (Accounting Training and Research Center for professional Accounting, 2014). This also shows that the number of hours auditors work is about 703 hours per week that if each auditing firm is legally composed of at least three auditors, high workload in the profession can be realized. Also according to Article (4) of the relations of auditing firms with the Iranians Society of Certified Public Accountants, it is stated that : " Failure to comply with the rules and regulations approved by the high Council and failure to provide or unusual delay in submitting documents and information requested by the community, is considered as a violation of the rules and according to the law of written warning, the suspension of professional conduct and finally the dissolution of the auditor's license is accompanied that this level of institutional supervision, while greatly increasing the level of transparency (Vasei Chahrmahali et al., 2019), but it can be inferred that the presence of such complex pressures in the profession can reinforce the level of Dunning-Krueger cognitive syndrome in the auditor. So considering the presence of laws and regulations supervising the performance of auditors, it can be seen that this profession in addition to the material benefits can also bring excessive job pressure. Therefore, the main purpose of this study is to design a qualitative/interactive constructivist model of the dimensions of professional frustration in auditors focusing on Dunning-Krueger cognitive syndrome.

Literature Review

Audience Professional Frustration

Frustration as a consequence of stress is always one of the most important behavioral issues in any profession which disrupt the functional operations in auditors. With the passage of time and development of theoretical perspectives based on environmental changes and external influences, the issue of stress became more serious, as far as today, it's refers to as a negative consequence on professional performance and physical and mental health of the individual (Jusoh et al., 2008). In fact, the stress caused by internal and external causes and characteristics affect the auditor and it's refers to as a very complex experience that while it can be very harmful, it is sometimes necessary (Morgan et al., 2002). On the other hand, an environment such as the audit environment due to the fact that it has a large workload, gradually causes auditors to suffer from job burnout. It is important to note that as the amount of environmental claims or demands increases, the auditor's ability to respond to these claims decreases stress is more likely to cause negative side effects, which in turns lead to frustration with the content and nature of the audit profession during the career path (Abdoli et al., 2009). Thus frustration is a kind of paradoxical erosion caused by the mismatch of individual behavior and characteristics with the necessary competencies in the auditing profession, which in the long run causes the person to suffer from mental and psychological distress and severe stress and excitement cause physical problems to gradually prevail over the person following mental problems (Parvin and Halimi, 2015). The result of some studies such as the research of Suhardianto et al (2020); Kesimli et al (2018); Yan and Geo (2017); Light (2011); Vasei Chaharmahali et al (2016) and Marvian et al (2015), shows that the direct impact of stress on the auditor is such that a person who is mentally fit; doesn't have cognitive and behavioral content and nature of the auditing profession, suffers from job frustration, while inflicting heavy blows on the auditing profession, pathological complications such as lack of sleep quality; it will bring psychosis and etc. to the person. Frustration in a metaphor is the gradual process of mental erosion that Freudenberger referred to in the late 1970s. To define this metaphor, this researcher presented frustration in three dimensions as follows:

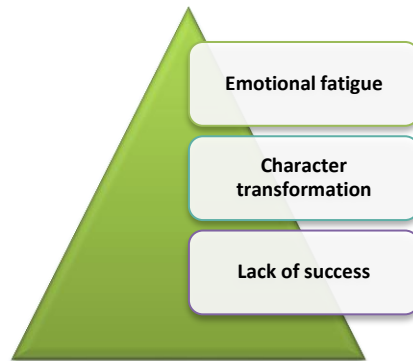


Figure (1) the metaphor of professional frustration (Source: Freudenberg, 1970)

In fact, emotional exhaustion is the depletion of energy from emotional sources that causes a person in a profession such as auditing to suffer psychological exhaustion and dissatisfaction with spiritual needs in the course of career. On the other hand, personality transformation, which is called metamorphosis is creating a distance between a person and his peers on the way to work path and gradually isolates the person (Sano and Kramer, 1983). For example, lack of knowledge in the auditing profession or lack of audit staffing may lead to a change in personality that causes the person to gradually be under stress and behavioral distress. Finally, the lack of success as one of the three dimensions of McClelland’s theory of motivation reflects the fact that job complexities and imbalances in the level of the auditing market sometimes cause the dream of a career that one has drawn for oneself to fail and this can lead to frustration in the auditing profession for him (Harrell and Michael, 1984).

The effect of Dunning-Krueger as a cognitive syndrome in the auditor

Dunning-Krueger effect is considered as a cognitive syndrome which in behavioral science means overestimation of individual abilities that gradually this syndrome causes frustration in the person. The Dunning-Krueger effect contrasts with imposter syndrome, which refers to underestimation of one’s success. This syndrome was diagnosed by two scientists, Dunning and Krueger, in 1999 which presented during a study at Cornell University. These two scientists research on cherished skills; logical reasoning and wit and found that those who had very little ability in these areas compared to others, they

overestimated their abilities, those with higher capacities, on the other hand, underestimated their skills. This effect, which is a kind of cognitive bias syndrome in individual, causes the person to evaluate his/her abilities in evaluating more than their characteristics or the position of the profession in which they consider it very much in conflict with their mental position. Part of this subjective bias can be attributed to the metacognitive inability of individuals to identify their inability to perform specific tasks and responsibilities. On the other hand, he considered the existence of behavioral schemas that are related to the individual’s past as the cause of such mental biases in the individual. These people tend to be more likely to underestimate their worth when confronted with realistic and self-respecting people and they mistakenly think that what is easy for them is easy for others.

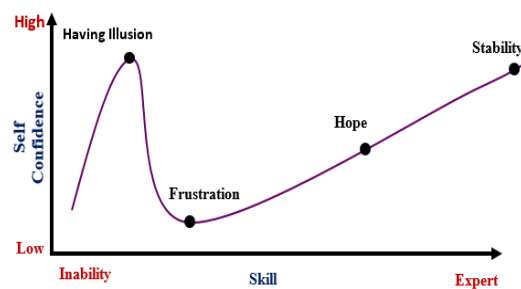


Figure (2) Dunning-Krueger effect process

This diagram actually represents the thought cycle of people in terms of the proportion between self-confidence and skills and abilities in a way that, when a person develops high self-esteem syndrome based on

the existence of work characteristics or the level of their psychological schema while having a very low skill level, he/she suffers from the illusion of self-magnification and this is exactly the starting point of frustration in person which drastically leads to disappointment and causes the person to be psychologically eroded and isolated, while if it has the ability to recognize its characteristics over time and in terms of gaining experience and capabilities, it can achieve an increase in the desire to establish a consistent procedure in its professional work path or professional cycle and deal with this syndrome. Therefore, the purpose of this study is exactly the point of frustration and the causes of frustration that auditors may have in terms of psychological characteristics; individual; behavioral or environmental. So the research questions are presented in the following order:

- 1) What are the themes of statements that cause professional frustration in auditors?
- 2) What are the systemic stimuli and themes of the statements that cause professional frustration in auditors?
- 3) What are the systemic implications of the statements that cause professional frustration in auditors?

Research Background

Liu and Xu (2021) conducted the study entitled “The effect of audit engagement partner professional experience on audit quality and audit fees: early evidence from Form AP disclosure”. Since the Public Company Accounting Oversight Board (PCAOB) officially enacted Rule 3211 in 2017, US accounting firms are required to disclose detailed information of engagement partners in Form AP (PCAOB, 2015b). The authors obtained a sample of 2,283 audit partners from Form AP and hand collected their individual professional experience data through Certified Public Accountant (CPA) database, corporate disclosure and social media sites (e.g. LinkedIn). Econometric models with fixed effects are used in this study to test our hypotheses. Two-stage least square (2SLS) model is used in the robustness test. The authors find that the relationship between audit engagement partner's professional experience and audit quality is concave. It indicates that audit quality is increasing during the early stage of engagement partners' career and then decreases as the partners approaching the late-career

phase. Nasution and Östermark (2020). conducted the study entitled “The impact of auditors’ awareness of the profession’s reputation for independence on auditors’ ethical judgement”. A seven-item scale was developed to measure auditors’ awareness of the profession’s reputation for independence, and an auditing case was used to measure auditors’ ethical judgement. A survey questionnaire of practising auditors working in auditing firms in Indonesia provides data for testing the validity and reliability of the new scale and proposed hypothesis. The findings show that the scale is unidimensional and has satisfied reliability and validity. Moreover, the preliminary evidence of a positive association between the new scale and auditors’ ethical judgement is provided. Smith and Emerson (2019) conducted the study entitled “Analysis of relationship between auditors’ flexibility and audit quality reduction with respect to the moderating role of job frustration.” The statistical sample of the study included 258 auditors of ten major auditing firms in the United States. The results showed that auditors’ flexibility in relation to owners directly calls into question audit independence, and this also affects the quality of the audit. On the other hand, job frustration as a stimulus reduces the auditor’s flexibility and increase audit quality. These results indicate that professional frustration does not necessarily have a negative psychological burden on the individual, but when it becomes distressing, it can increase auditors’ responsibility for more job liability. Hohnen & Hasle (2019) conducted research on workplace psychology in promoting auditors’ occupational health with a frustration recognition approach. In this study, job burnout has been mentioned as one of the psychological and behavioral risks in the job of auditors. And with the review of more than 350 auditors, the results showed that the auditors due to the burden of their job and professional responsibilities and because of the intensive working hours, they do not have a conceptual understanding of the meaning of burnout and its destructive effects on their body and mind, and this causes burnout as one of the consequences of job damage to the career path of auditors, on the other hand, it costs a lot of money in terms of health. Jane et al (2018) conducted a study on the relationship between job and organizational characteristics and its role in job frustration. The results of this study showed that there is a secure work environment, dynamic intra-organizational

communication, high job perception and the existence of human resource protection policies, including job fit with the employee and fair promotion, all of them can play an important and effective role in reducing the burnout of employees. Khajavi and Salehi (2009) conducted a study entitled the effect of job erosion on performance in performing complex audit tasks. An experimental method has been used to review this research. Findings show that the positive effect between professional skepticism and professional identity on performance in performing complex audit tasks is reduced in the face of job burnout. Also, the positive effect between professional skepticism and professional identity on laborious processing in the audit process is reduced in the event of burnout. In addition, painstaking processing is a mediating variable in the positive relationship between professional identity and professional skepticism with performance in complex audit tasks. Emadi and Hosseini (2009) conducted a study entitled investigating the relationship between auditor behavioral flexibility and audit quality within the burnout paradigm. In this study a sample of 378 auditors of managers, supervisors and auditors of large auditing firms of companies listed on the Tehran Stock Exchange as a statistical population of the top 100 institutions in 2019 were studied. The research hypotheses were based on a survey design and the use of a written questionnaire based on the study of Smith and Emerson (2017), and has been analyzed with the help of Smart PLS tool. The result of path analysis indicate the acceptance of research hypotheses and their significance. Findings showed that a higher level of auditor behavioral flexibility is associated with higher reported levels of audit quality; both job burnout and erosion are also influential in audit quality. Vasei Chaharmahali et al (2016) conducted a study entitled "Study of the effect of auditor's occupational stress on audit quality with emphasis on the moderating role of the first audit for new clients." This research is quasi-experimental and is a practical analysis in terms of purpose and outcome. The statistical population of the research consists of companies listed on the Tehran Stock Exchange and the research sample, according to the considered restrictions, includes 104 companies in the period 2013-2017. Research hypotheses have been tested using regression method. Auditor stress has a negative and significant effect on audit quality. Also the

moderating role of the variable of the first audit of the new client's financial statements strengthens the effect of auditors' stress on audit quality in a negative direction.

Methodology

The methodology of this research, from the perspective of data type, is a combination based on Interactive Qualitative Analysis (IQA) with the participant of panel members (accounting and financial management specialists) in the quality department and auditors with specialized knowledge and more than 12 years of experience. The research approach is inductive/deductive, because through the score checklists based on meta-analysis and Delphi analysis, were reviewed with the participation of panel members, including accounting and financial management experts from academia, were examined to determine the dimensions of the model, then by scoring the focus groups (a group of auditors with specialized knowledge and more than 12 years of experience) in the interactive part of this research, through a deductive approach, sought to identify the content of the phenomenon. In the first phase, by analyzing the qualitative/interactive constructivist method, based on Meta-synthesis, the research identified the themes of the statements related to professional frustration in auditors and then in the form of focus groups, he developed and theoretically explained the identified themes in the form of a systematic representation model by determining the stimuli and consequences that cause professional frustration in auditors. On the other hand, from the perspective of the result of this research, it is considered as a development research, because of the theoretical inconsistencies in the concepts and theories associated with the statements that cause professional frustration in auditors, this research seeks to develop research theories and concepts to create more coherence for future studies. In other words, by recognizing the themes that cause professional frustration in auditors in the form of a model based on performance facts, it sought to conceptualize it at level of the auditing profession. Conceptualization, which is largely lacking in research from the perspective theoretical framework approaches. It should be noted that the use of meta- analysis and Delphi analysis in such studies for which there is no coherent theoretical basis, allows the researcher to do this to create more

theoretical and conceptual discussion and lead to a more theoretical understanding of the subject and create a new constructivist framework for the research topic based on the identified dimensions. In fact, the framework created is not based on the personal opinion of the researcher, but is actually based on data collected from the real environment and in real conditions.

It should be noted that Interactive Qualitative Analysis (IQA) is a Constructivist approach, because it is based on the theoretical mentality of research participants based on meta- analysis and Delphi analysis and the experimental and functional mentality of quantitative participants based on focus group analysis. Therefore, this analysis, which is a combination of qualitative and quantitative research, used meta-combination theory to identify the topics that cause professional frustration in

auditors. In fact, this approach allows the researcher to examine their approach to the propositions related to the identified theoretical features and dimensions through the checklists of the points provided to the research experts and then, based on Delphi analysis, a degree of theoretical adequacy is created for the concept of research. On the other hand, in the second part of the analysis, the interactive part, the participants are asked to form focus groups score the contents of the identified propositions based on job concepts and experiences through linked questionnaire in order to identify the internal links (ART) of the research components based on the analysis of the focus group that are in the context of the target community and create a graph based on the representation of the system of influence (SI).

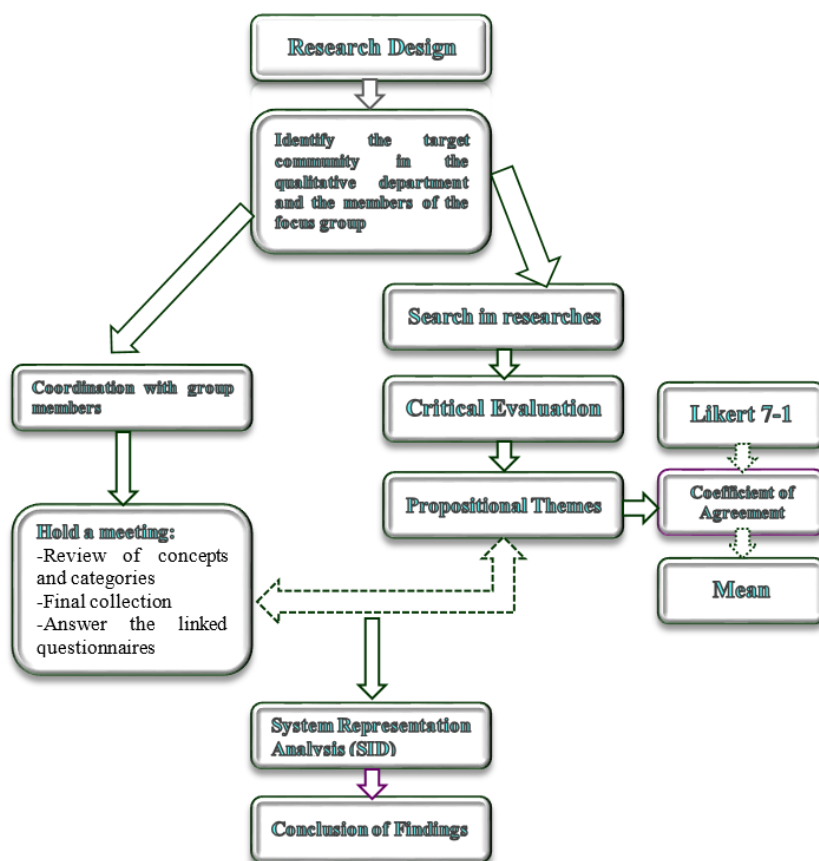


Figure (4) Research Methodology

Research Population

The statistical population in the qualitative sector includes 16 specialists and experts in the field of accounting and financial management at the university level, who have a specialized and scientific approach in this regard by conducting scientific research in a similar field. These individuals were selected through the homogeneous sampling method because people who participate in this section have a theoretical perspective on the subject of research. Also based on meta-analysis, in the part of the research conducted on sites such as University Jihad (SID) in Iran; Iran Magazine Database (MAGIRAN) Iran; Islamic Computer Science Research Centre (NOORSOFR) Iran; International Reference Articles (Science direct); Emerald insight Reference; Online Library References were used to identify the content of statements of professional frustration in auditors. In the second phase, in order to conduct the interactive part of the research, 84 auditors with specialized knowledge and more than 12 years of experience were asked to respond as members of the focus group after evaluating the contents of the identified propositions of the qualitative section and confirming them, to respond to the linked analysis of questionnaires. It is noteworthy that since link analysis in the interactive part is an analysis based on systematic analysis at certain levels of internal links of the participants, it should be done by the participants based on a certain criterion such as experience or specialized knowledge, in terms of sample size is limited, which is the research of Plant et al (2017); Northcutt and McCoy (2004) confirm this claim. In interactive analysis, Northcutt and McCoy (2004) present the statistical population as small due to analytical function. So, in order to reach the same level, the following translated questionnaire was used to select a small part of the participants. This questionnaire, which shows the level of expertise of the auditor, was distributed among more than 179 auditors so that this study reached 84 auditors with specialized knowledge.

Research Validity

Due to the fact that this research consists of two phases, in order to better understand the content of narrative analysis, these two parts have been separated from each other. In the field of qualitative validity with the participation of 3 research experts, the level of coherence of the content of the statements stated to explain the cause of professional frustration in auditors in the target community of the quantitative section, i.e. human resources managers of Sepah Bank in Khuzestan province, were examined to determine the extent to which these concepts create a coherent understanding between them. In this section, the comments confirmed the criteria. In the quantitative part, Lawshe³¹ ratio (1990) or content validity index (CVR) was used to determine the validity. To calculate this ratio, the opinions of experts in the field of test content are used and explaining the objectives of the test to them and providing them with operational definitions of the content of the questions, they are asked to classify each question according to Likert's three part range: "item is necessary", "item is useful but not necessary" and "item is not necessary". Based on the following ratio and tables (1) and (2), which are summarized, it was determined that all themes are approved.

$$CVR = \frac{n_e - \frac{N}{2}}{\frac{N}{2}}$$

In this regard, n_e is the number of specialists who have answered the "necessary" option; N is the total number of experts participating in this narrative; it should be noted that if the calculated value is greater than the table value, the validity of the content off that item is accepted. The minimum CVR is presented in the table below:

According to the explanations given, the CVR index (validity of the content of proposition of themes) was done based on the participation of 10 research experts.

Table (2) Minimum CVR Values for Content Validity

Numbers of Evaluators	5	6	7	8	9	10	15	...	40
Minimum Content Validity Ratio	0.99%	0.99%	0.99%	0.75%	0.78%	0.62%	0.49%	...	0.29%

Table (3) Content Validity of the Components Identified after Delphi Analysis

Themes	Propositions	Content Index			Confirmation	Elimination
		Not Necessary	Partly	Necessary		
Perceptual improvement capabilities	Creating a fit between specialized strategies and educational needs assessment	-	1	9	✓	-
	Emotional instability in the individual	-	1	10	✓	-
	Adapting not being surrounded by stress and work pressure by the person	-	1	9	✓	-
Emotional Healing Capabilities	Respect for the individual and social rights of human resources	-	1	10	✓	-
	Proportion and equality of rights of men and women in terms of respect; Job Position and Benefits	-	1	10	✓	-
	Inclusive reinforcement of the human resource mood	-	1	10	✓	-
	Eliminate fear and stress in communication between employees and managers	-	1	10	✓	-

NOTE: due to the limited pages, some of the contents of the proposition was presented.

Based on the results, it was found that all the statements are approved. In terms of validity, for example, creating a fit between specialized strategies and educational needs assessment, out of a total of 10 participants in the evaluation of the proposition, 9 people have chosen the necessary option and 1 person has selected some. Based on the following question, it is determined that the number obtained is more than the number in Table (2) in the row of 10 people, which is equal to 0.62:

$$CVR = \frac{9 - \frac{10}{2}}{\frac{10}{2}} = 0/80 > 0/62$$

Findings

There is no pre-determined and definitive list of criteria and content of statements of professional frustration in auditors; and no definite possibility to identify and limit all the features related to the purpose of the research in a specific set and with clear and distinctive demarcations in the form of research. However, the findings of this study shows that the participants in this study, according to the researcher’s initial description of the subject for them, were able to gain a good understanding to identify the topics that cause professional frustration in auditors and identify its characteristics and dimensions.

Accordingly, first in the qualitative analysis section, two meta-combined and Delphi analysis will be presented.

1- Meta-synthesis Findings

One of the methods of analysis in qualitative part is meta-synthesis. Meta-synthesis analysis is a qualitative research method that is equivalent to the term meta-synthesis. With the growth of research in various fields of science and the scientific community facing an explosion of information, thinkers in practice have come to the conclusion that knowledge and mastery of all aspects of a field and being up-to-date in this field is largely impossible, therefore, the conduct of combined research, which puts the extract of research on this particular subject in a systematic and scientific way, is increasingly widespread among researchers. In order to perform meta-analysis, it is necessary to first determine similar researches with the content and nature of the present research by examining the databases. So, in this section, by searching the databases of scientific and research journals and reputable foreign journals, an attempt was made to select related researches in the first step, and then, based on the analytical processes of this section, it identified and determined the contents of propositions related to the research topic. The time period for analyzing similar researches was 2015 to 2020 AD and 2017 to 2020 SH. In other words, in order to find similar articles and researches and using international

and domestic research databases and references, researches related to the research goal were identified.

As shown in figure (2), all of the primary sources identified are 51, which are after several stages of the screening process in terms of content, title and analysis, finally, 18 research relevant to the content, title and analytical processes of this research were chosen. At this stage, concepts should be categorized based on statements based on Attride-Stirling (2011) method, to determine the strategic themes that cause professional frustration in auditors in the form of

scorecards. In this analysis and through the method of critical evaluation with the participation of research experts based on 10 criteria of research objectives, logic of research method, research design, sampling, data collection, reflectivity, accuracy of analysis, theoretical and transparent expression of findings and research value the dimensions and content of the proposition are determined. Table (4) evaluate how to assess the dimensions and themes of propositions based on a 50-point index in the form of scores from 1 to 5 based on the 10 criteria described.

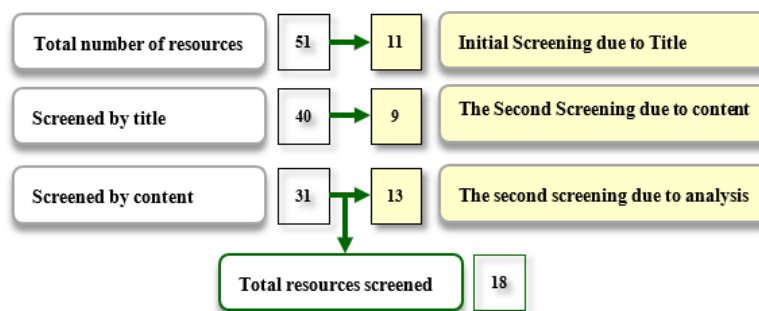


Figure (5) Screening of initial research

Table (4) the process of critical analysis of screened research

Critical Evaluation Criteria Researches	Research Purpose	The logic of Research Method	Research Plan	Sampling	Collecting Data	Reflection	Ethical Considerations	Accuracy of Analysis	Theoretical of Findings	The Value of Research	Total
Asrivastava & Dey (2020)	4	4	3	4	4	4	4	4	4	4	39
Jignak & Zajenkowski (2020)	3	3	3	4	4	3	3	3	4	3	33
Anaza et al (2020)	3	2	3	2	3	3	3	2	3	3	27
Sohardianto et al (2020)	3	4	4	4	3	4	4	4	3	4	37
Hohnen & Hasle (2019)	4	4	3	4	4	3	4	5	4	4	39
Amiuddin (2019)	4	3	3	4	3	3	3	4	4	4	31
Nihem et al (2019)	3	3	3	3	2	2	3	2	2	3	26
Smith et al (2018)	4	3	4	4	3	4	4	3	4	4	37
Kesimli et al (2018)	4	3	4	4	4	3	4	3	4	4	37
Smith et al (2017)	4	4	3	5	4	4	3	4	4	4	39
Yan & Geo (2016)	3	3	5	4	4	3	4	3	4	4	37
Espinosa-Pike & Barrainkua (2016)	4	4	3	4	3	3	3	3	3	4	34
Khajavi & Salehi (2020)	4	4	4	3	3	4	4	3	4	4	37
Abdoli et al (2020)	4	4	4	3	3	4	3	4	4	4	37
Foroughirad & Bazzazzadeh Torbati (2020)	3	2	3	3	2	2	3	2	3	3	26
Emadi et al (2020)	4	3	4	4	3	4	4	4	4	4	39
Vasei Charmahali et al (2019)	2	3	3	3	3	3	3	3	3	3	29
Marvian Hosseini & Lari (2016)	4	4	4	3	4	3	4	4	4	4	38

The scores presented based on the fashion index showed four studies by Anaza et al (2020); Nehem et al (2019); Foroughirad and Bazzazadeh Torbati (2009) and Vasei Charmahali et al (2016), due to the fact that out of a total of 50 points, they received less than 30 and according to the guidelines for adequacy of points in this analysis, the researches that have a score of 30 and above are approved, were eliminated and for this reason they were excluded from the investigation. Then, using the Trade-Sterling method (2011), the research topics are extracted. Accordingly the following scoring method is used to determine the strategic propositions that cause professional frustration in auditors. Based on this method, all sub-criteria extracted from the text of the approved articles are written in the table column and then in the rows of each table, the names of the researchers of the

approved researches are given. Based on each researcher’s use of the sub-criteria written in the column of table, the symbol “✓” is inserted. Then the scores of each in the sub-criteria column are added together and the scores above the average of the researches are selected as the components of the research.

Based on this analysis, three themes of individual causes were identified; occupational and environmental causes are the most common and therefore in this study are considered as the main criteria for determining the strategic propositions that cause professional frustration in auditors. In this section after analyzing the theoretical foundations of the approved researches, the propositions are determined according to table (6).

Table (5) the process of determining the main components of research

Research Status	Researchers	Individual Reasons	Institutional Causes	Structural Causes	Occupational Causes	Behavioral Causes	Environmental Causes
International Researches	Asrivastava & Dey (2020)	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>
	Jignak & Zajenkowski (2020)	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	-
	Sohardianto et al (2020)	-	-	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-	-
	Hohnen & Hasle (2019)	<input checked="" type="checkbox"/>	-	-	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-
	Amiroddin (2019)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-	-	-	<input checked="" type="checkbox"/>
	Smith et al (2018)	-	-	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	-	-
	Kisimli et al (2018)	<input checked="" type="checkbox"/>	-	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>
	Smith et al (2017)	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	-	-	<input checked="" type="checkbox"/>
	Yan & Geo (2016)	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	-	-
	Spinosapic & Barinkeo (2016)	<input checked="" type="checkbox"/>	-	-	-	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Internal Researches	Khajavi & Salehi (2014)	-	-	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>
	Abdoli et al (2020)	<input checked="" type="checkbox"/>	-	-	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>
	Emadi et al (2020)	-	<input checked="" type="checkbox"/>	-	-	<input checked="" type="checkbox"/>	-
	Marvian Hosseini & Lari (2016)	<input checked="" type="checkbox"/>	-	-	-	-	<input checked="" type="checkbox"/>

2- Delphi Analysis

One of the methods of acquiring group knowledge in the field of humanities is the Delphi technique, which is a process that has a structure of prediction and helps decision-making during survey rounds, data collection and family, group consensus. In this part, in order to confirm/remove the components of the research, using the participation of experts (panel members) based on two scales of mean and agreement coefficient, the

components resulting from meta-combination analysis, which are given in Table (7) are examined.

As described in the previous sections, based on the two criteria of average and coefficient of agreement in the checklist of 7 options, according to the instructions, the coefficient of agreement must be within the standard level of 0.5 to approved, and the average is 5 points in that standard, given that it has 7 options, it should be noted that out of 18 themes of the

initial propositions, 3 propositions with an average below 5 (according to the Likert scale of 7 options) and an agreement coefficient below 0.5 were removed. The rest of the themes of the propositions with theoretical adequacy were evaluated and approved. In the sense that neither the content nor the proposition has been removed or added to it. Based on this, the contents of approved propositions and so-called theoretical adequacy a conceptual model based on

content knowledge of more dimensions of research can be presented:

According to the proposed theoretical framework, as can be seen, it includes two themes of professional causes and personal causes that play an important role in creating professional frustration of auditors. In the continue in order to explain the confirmed propositions in the target community means knowledge-based companies, the analysis of Affinity Relationship Links (ARL) is used.

Figure (6) topics causes auditors' professional frustration

Components	Propositions	7	6	5	4	3	2	1
Individual Causes of Professional Frustration	Existence of initial incompatible schema in the individual							
	Emotional instability in the individual							
	Not surrounded by stress and work pressure by the person							
	Contradiction of individual attitudes towards the content of the profession							
	Existence of autism/narcissism disorder							
	Existence of psychosis at the time of feeling ignored							
	Persistence of insecurity towards stability							
	Lack of internal control source							
Occupational Causes of Professional Frustration	Persistent negative evaluation of yours success and competence							
	Existence of job pressure due to the content and responsibilities							
	Existence of risks related to the auditing profession							
	lack of perceived support by auditing partners							
	Lack of coherent values in the auditing profession							
	Existence of authoritarian leadership and management styles in the role of audit partner							
	Discrimination and inequality in promotion; salaries, benefits and ...							
	Stressful work environment with individual conflicts							
Long working hours and times budget pressure								
Expectation gap between auditors and stakeholders								

Table (7) Delphi first round analysis

Components	Propositional Themes	The first round of Delphi		The second round of Delphi		Result
		Average	Coefficient of agreement	Average	Coefficient of agreement	
Individual causes of occupational frustration	Existence of initial incompatible schema in the individual	6	0/80	6/20	0/85	Confirmation
	Emotional instability in the individual	5/10	0/55	5/50	0/75	confirmation
	Not surrounded by stress and work pressure by the person	5	0/52	5/10	0/55	confirmation
	Contradiction of individual attitudes towards the content of the profession	5/20	0.60	5/50	0/75	confirmation
	Existence of megalomania/narcissism disorder	5/50	0/78	6/10	0/82	confirmation
	Existence of psychosis at the time of feeling ignored	2	0/20	---		Delete
	Persistence of insecurity towards stability	6	0/80	6/20	0/85	confirmation
	Lack of internal control source	3/5	0/30	---		Delete
	Persistent negative evaluation of yours success and competence	5	0/50	5/10	0/55	confirmation

Components	Propositional Themes	The first round of Delphi		The second round of Delphi		Result
		Average	Coefficient of agreement	Average	Coefficient of agreement	
Professional causes of occupational frustration	Existence of job pressure due to the content and responsibilities of the profession	5/20	0/60	5/30	0/65	confirmation
	Existence of risks related to the auditing profession	6	0/80	6/20	0/85	confirmation
	Lack of perceived support by auditing partners	5/20	0/60	5/50	0/75	confirmation
	Lack of coherent values in the auditing profession	3/50	0/30	---		Delete
	Existence of authoritarian leadership and management styles in the role of audit partner	5/50	0/75	6/10	0/82	confirmation
	Discrimination and inequality in promotion; salaries, benefits and ...	5/20	0/60	5/20	0/62	confirmation
	Stressful work environment with individual conflicts	5	0/50	5/10	0/55	confirmation
	Long working hours and time budget pressure	5/20	0/60	5/50	0/75	confirmation
Expectation gap between auditors and stakeholders	5/50	0/75	6	0/80	confirmation	

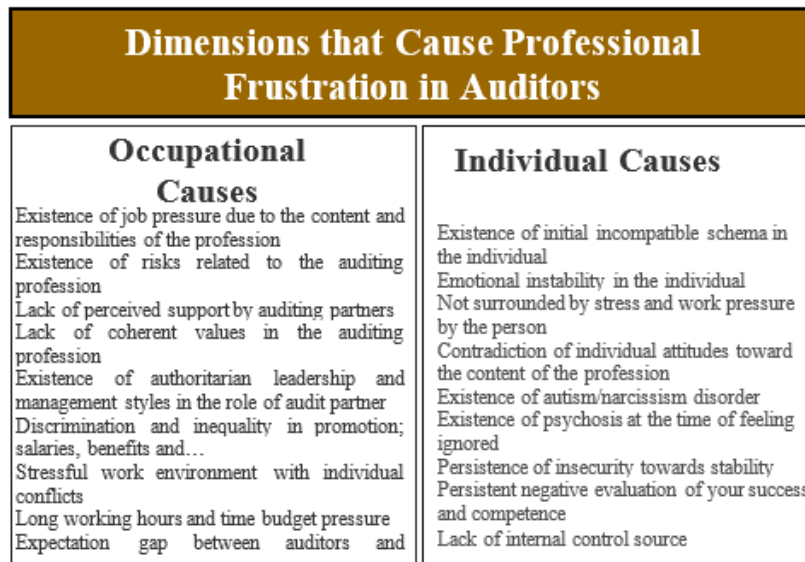


Figure (6) theoretical framework of research after meta- composition and Delphi analysis

Affinity Relationship Links (ARL)

In the process of on Interactive Qualitative Analysis (IQA), the semantic components of the strategies that cause professional frustration in auditors are called internal links, which are like systematic components or individual components that make up the system. Internal links are components used in mind maps that represent the visual system itself as a combination of life experience. Experiences that can examined in the form of approaches to professional frustration in auditors. It can be said that internal links in fact show

the semantic classification of each systems that the experiences of groups (human resource managers of Sepah Bank) are a phenomenon (such as improving the quality of services available to human resources). In this study, the experiences of panel members after presenting a theoretical framework based on the section of Interactive Qualitative Analysis (IQA) using meta-combination and Delphi analysis, in the form of Affinity Relationship Links (ARL) are presented according to the table below. In other words, after identifying the internal links, the next step is the

theoretical coding of the relationships between the internal links. Northcutt and McCoy (2004) as theorists in this method, in two separate phases presented Affinity Relationship Links (ARL) and Internal Relationships System (IRS) for focus group analysis and researcher analysis based on arrow direction. The relationships of internal links are based on determining the direction of the dimensions on each other based on the matrix checklist, and in analyzing the internal relationships of a system, the researcher uses an upward or left arrow to interpret the relationship. They use two upward and left arrow symbols as an analytic load. Accordingly, the two mentioned directions of flash have a specific meaning and concept in this analysis, the definition of which is presented in table (9):

Table (9) Definition of the direction of arrows in the analysis of internal relationships of links

Arrows Direction	Semantic Definition
Upward arrow direction ↑	The upward arrow direction indicates the system outputs and represents the operating line and indicates the column.
Arrow direction to the left ←	The direction of the arrow to the left indicates the system inputs and the criterion of the operating column and the line.

Considering the analytical reporting and drawing diagrams of identifying propositional themes in the framework of focal analysis is practically not possible in the content of this article, at this stage it suffices to mention the concepts of collective interaction and how to achieve theoretical adequacy in the identified

concepts. After identifying the internal links and strategies that cause professional frustration in auditors, the researchers determined the Affinity Relationship Links (ARL). So, at this stage, it is possible to identify the internal links and also draw the table (9) of systemic effects. The concepts of internal links were coded at the same stage. Definitions of internal links are mainly concepts that were created by conceptualization in the qualitative analysis section, and based on these concepts, the focus group in the form of panel members performs a matrix analysis of these links. This process will continue in all three focus group interviews until an analytical model is achieved. In each case, the frequency of those who agreed with the relationship between internal links was counted, which indicates the strength of these relationships in the eyes of the focus group participants. At this level, the total number of comments is determined based on the “mode” index. It is noteworthy that, according to the two internal links between occupational causes and individual causes in two different sections, internal relationships will be determined and a link model will be presented.

A) Internal link between causes of occupational frustration

In this part, based on the explanations given, the analysis of Affinity Relationship Links (ARL) is performed which can be seen in the table below.

Due to the internal relationship between the themes related to the individual causes of occupational frustration, an internal link relationship is established to determine the consequences and stimuli based on it.

Table (10) Affinity Relationship Links (ARL) between the propositions of individual causes of occupational frustration

Relationship between links	Abundance	Relationships between links	Abundance
• Level 1/ Link analysis of the existence of an initial maladaptive schema in the individual		• Level 3/ Link analysis not surrounded by stress and work pressure by the individual	
Existence of initial maladaptive schema in the individual → Emotional instability in the individual		Lack of surrounding with stress and work pressure by the individual → Contradiction of individual attitudes toward the content of the profession	
Existence of initial maladaptive schema in the person → Lack of surrounding the stress and work pressure by the person		Lack of surrounding with stress and work pressure → The existence of megalomania/narcissism disorder	
Existence of initial maladaptive schema in the individual → Contradiction of individual attitudes towards the content of the profession		Lack of being surrounded by stress and work pressure by the individual → Continued feeling of insecurity towards creating stability	
Existence of initial maladaptive schema in the individual → Existence of megalomania/narcissism disorder		Lack of being surrounding by stress and work pressure by the individual → Lack of internal control	
Existence of initial maladaptive schema in the individual → Continued feeling of insecurity towards stabilization		• Level 4/Link analysis contradiction of individual attitudes towards the content of the profession	
Existence of initial maladaptive schema in the individual → Lack of internal control sources		Contradiction of individual attitudes towards the content of the profession → Existence of megalomania/narcissism disorder	

Relationship between links	Abundance	Relationships between links	Abundance
• Second level/ Link analysis of emotional instability in the individual		Contradiction of individual attitudes towards the content of the profession → Continued feeling of insecurity towards creating stability	
Emotional instability in the person → Lack of surrounding the stress and work pressure by the person		Contradiction of individual attitudes towards the content of the profession → Lack of internal control	
Emotional instability in the person → Contradiction of individual attitudes towards the content of the profession		• Level 5/Link analysis Existence of megalomania/narcissism disorder	
Emotional instability in the person → Existence of megalomania/narcissism		Existence of megalomania/narcissism disorder → Continued feeling of insecurity towards creating stability	
Emotional instability in the person → Continued feeling of insecurity towards creating stability		Existence of megalomania/narcissism disorder → Lack of internal control source for job identity	
Emotional instability in the individual → Lack of internal control for job identity		• Level 6/Link analysis Continued feeling of insecurity towards creating stability	
		Continued feeling of insecurity towards creating stability → Lack of internal control source for job identity	

Figure (11) internal relationship relationships (IRD) content statement individual causes of occupational frustration

Propositions	Initial maladaptive schema	Emotional instability in person	Not surrounded by stress	Contradiction of individual attitudes	Existence of megalomania disorder	Continued feeling of insecurity	Lack of internal control source	output	entrance	Delta	result
Initial maladaptive schema	•	↑	↑	↑	↑	↑	↑	6	0	6	stimuli
Emotional instability in person	←	•	↑	←	–	←	←	1	4	-3	consequence
Not surrounded by stress	←	←	•	←	–	←	←	0	5	-5	consequence
Contradiction of individual attitudes	←	↑	↑	•	↑	↑	↑	5	1	4	stimuli
Existence of megalomania disorder	←	–	–	←	•	–	←	0	3	-3	neutral
Continued feeling of insecurity	←	↑	↑	←	–	•	–	2	2	0	neutral
Lack of internal control source	←	↑	↑	←	↑	–	•	3	2	-1	consequence

System representation: Drawing a system impact Diagram (SID)

In the last step of analyzing the focus group interview data in the individual causes of occupational frustration section, a summary of the results of the systemic effects is plotted in the diagram (SID). To draw this diagram, we first place the system drives on one side and the system outputs on the other in the form of internal link boxes. For this purpose, we act based on the analysis of the direction of the arrows. In the diagram above, the arrows on the side of the system inputs and the upward arrows on the system outputs are read. Subtracting the total number of system outputs from the delta system inputs shows that if this number is positive and if there are more outputs

than inputs, that system stimulus number is read and if the number of inputs is more than the number of outputs and system delta becomes negative, this number is called the system consequence. In fact this number indicates the effectiveness of the themes in the system as a whole and its understanding will play an important role in reading based on system facts. The next step after properly arranging this box of internal link components, is to show the relationship between them and lines representing the connection, which can be divided into two groups representing the direct connection and indirect connection. Northcutt and McCoy (2004) point out that if there is confusion in the System Impact Diagram (SID), even if it is quit comprehensive and rich, it can be difficult to interpret and read for a small number of internal link

components. In fact the system effects diagram is the first step in identifying and representing the relationship between thematic propositions that have been identified in the focal group analysis as systemic internal links.

Based on the above system representation model it was found that the presence of an initial inconsistent

schema in the auditor is considered as a proposition of individual causes of professional frustration that the primary trigger for frustration is based on Dunning-Krueger cognitive syndrome, which is an important consequence of the auditing profession, which results in a lack of exposure in the auditing profession and the person gradually becomes frustrated.

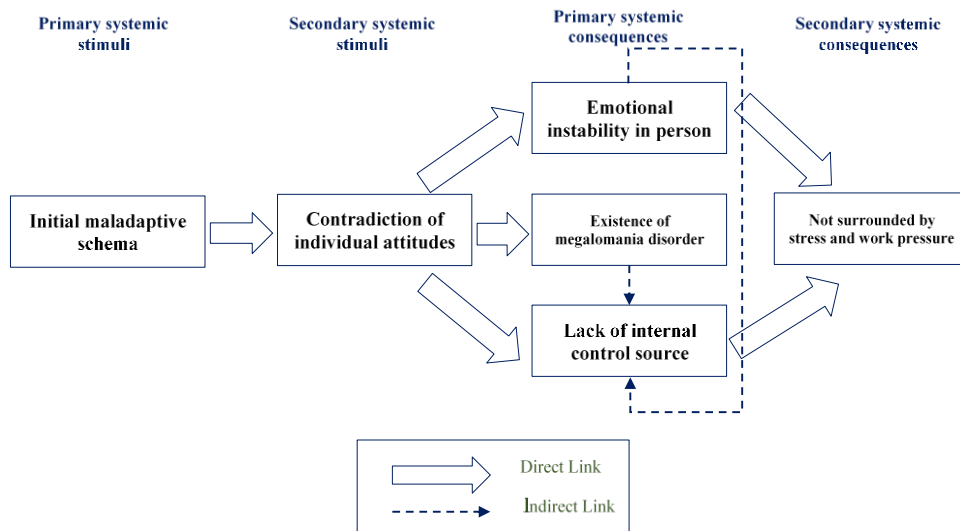


Figure (2) a systematic representation model of the influence of the propositions of individual causes of occupational frustration

B) The internal link between occupational causes of occupational frustration

In this section, based on the explanations given and based on the processes followed on the content of the previous propositions, the analysis of Affinity

Relationship Links (ARL) was performed which is specified in the table below.

Due to the internal relationship between the themes related to the individual causes of occupational frustration, an internal link relationship is established to determine the consequences and stimuli based on it.

Table (12) internal relationships (ART) relationships between occupational causes of occupational frustration

Abundance	Relationships between links	Abundance	Relationships between links
Level 3 / Link Analysis of Perceived Partner Lack of Support		Level one / link analysis Existence of job pressure due to content and responsibility	
Lack of perceived partner support → Existence of authoritarian leadership and management styles		Existence of job pressure due to content and responsibility ← Existence of risks related to the auditing profession	
Lack of perceived partner support ← Discrimination and inequality in promotion; Salary and benefits		Existence of content pressure due to content and responsibility → Lack of perceived support of the partner	
Lack of perceived partner support - a stressful work environment with individual conflicts		Existence of job pressure due to content and responsibility → Existence of authoritarian leadership and management styles	
Lack of perceived partner support زیاد Long working hours and time budget pressure		Existence of job pressure due to content and responsibility Discrimination and inequality in promotion; Salary and benefits	
Lack of perceived partner support ← Expectation gap between auditors and stakeholders			

Level 4 / Link Analysis The existence of authoritarian leadership and management styles	Existence of job stress due to content and responsibility → Stressful work environment with personal conflicts
Existence of authoritarian leadership and management styles of discrimination and inequality in promotion; Salary and benefits	Existence of job pressure due to content and responsibility ← Long working hours and time budget pressure
Existence of authoritarian leadership and management styles, stressful work environment with individual conflicts	Existence of job pressure due to content and responsibility ← Expectation gap between auditors and stakeholders
Existence of authoritarian leadership and management styles, long working hours and time budget pressure	Level 2 / Link Analysis Existence of risks associated with the auditing profession
Existence of authoritarian leadership and management styles ← Expectation gap between auditors and stakeholders	Existence of risks associated with the auditing profession → Lack of perceived partner support
Level 5 / Link analysis between discrimination and inequality in promotion; Salary and benefits	Existence of risks related to the audit profession → Existence of authoritarian leadership and management styles
Discrimination and inequality in promotion; Salaries and Benefits - A stressful and conflicting work environment	Existence of risks related to the auditing profession, discrimination and inequality in promotion; Salary and benefits
Discrimination and inequality in promotion; Salary and benefits - long working hours and time budget pressure	Existence of risks associated with the auditing profession ← stressful work environment with individual conflicts
Discrimination and inequality in promotion; Salaries and Benefits - The gap in expectations between auditors and stakeholders	
Level 6 / Link analysis between a stressful work environment and individual conflicts	Existence of risks associated with the auditing profession ← Long working hours and time budget pressure
Tense work environment with personal conflicts - long working hours and time budget pressure	Existence of risks related to the auditing profession → Expectation gap between auditors and stakeholders
Stressful work environment with individual conflicts → Expectation gap between auditors and stakeholders	
Level 7 / link analysis of long working hours and time budget pressure	
Long working hours and time budget pressure → Expectation gap between auditors and stakeholders	

Table (13) internal relationship relationships (IRR) themes of occupational causes of occupational frustration statements

Propositions	Content job stress	Existence of occupational risks	Lack of perceived support	Existence of authoritarian leadership styles	Discrimination and inequality in promotion; Rights	Tense and conflicted work environment	Long working hours and time budget pressure	Expectation gap between auditors and stakeholders	Output	Entrance	Delta	Result
Content job stress	0	←	←	←	←	←	←	↑	1	6	5-	Consequence
Existence of occupational risks	↑	0	←	←	←	←	←	←	1	6	5-	Consequence
Lack of perceived support	↑	↑	0	←	↑	-	↑	↑	5	1	4	Stimuli
Existence of authoritarian leadership styles	↑	↑	↑	0	↑	↑	↑	↑	7	0	7	Stimuli
Discrimination and inequality in promotion; Rights	↑	↑	←	←	0	-	-	-	2	2	0	Neutral
Tense and conflicted work environment	↑	↑	-	←	-	0	-	↑	3	1	2	Stimuli
Long working hours and time budget pressure	↑	↑	←	←	-	-	0	↑	3	2	1	Stimuli
Expectation gap between auditors and stakeholders	←	↑	←	←	-	←	←	0	1	5	4-	Consequence

System representation: Drawing a System Impact Diagram (SID)

In the last step of analyzing the focus group interview data in the individual causes of occupational frustration section, a summary of the results of the systemic effects is plotted in the diagram (SID).

As can be seen, the existence of authoritarian leadership and management styles as an effective driver of occupational causes has led to professional frustration with the consequences of job pressures from content and the existence of risks associated with the auditing profession.

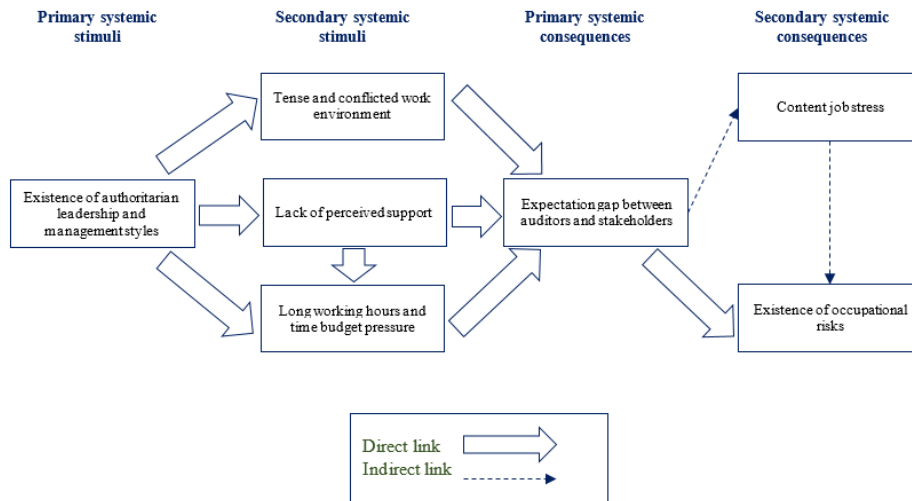


Figure (4) Model systematic representation of the effect of occupational causes of occupational frustration propositions

Conclusion

The auditing profession, like other professions, requires the development of organizational behavior strategies as a human resource knowledge that can help increase the quality of the auditing profession by planning jobs in both personal training and career policy. Although this knowledge has not been considered in the auditing profession such as management theories and psychology, but it is always considered as an important issue in the auditing profession due to the characteristics and responsible nature of the auditing profession. Frustration in auditing profession as an outcome of unbalanced conditions in recent years has perhaps received less attention due to stress-related research in this area. But because it gradually considers professional erosion depending on the external conditions and individual psychological functions, it can contribute to the development of qualitative functions in the auditing profession in terms of functionality and theoretical value. Therefore the aim of this study was to design a qualitative/interactive structural model of the dimensions of professional frustration in auditors

focusing on Dunning-Krueger cognitive syndrome. Based on the result of analyzes related to occupational causes of professional frustration, it was shown that the existence of initial maladaptive schemas is considered as the most motivating factor that causes individual frustration of auditors in the audit professional environment. Schematics are generally considered as a framework or a concept of individual cognition and are unconditional beliefs about oneself and others. Early maladaptive schemas are a set of perceptual and behavioral disorders in a person that go back to the past and the environment in which the person grew up, and causes a person to have the necessary abilities in a profession or may not be appropriate in the presence of such initial inconsistencies. On the other hand. Based on the result, it was found that the initial inconsistent schemas lead to the contradiction of individual attitudes towards the content of the audit profession. In fact, the paradox of individual attitudes in the mismatch of individual capabilities and characteristics with the characteristics of the auditing profession, the point at which the individual does not have the

necessary capabilities to understand the content of the profession due to the existence of early maladaptive behavioral schemas and this causes the person to not have the proper professional practices to perform professional tasks effectively. The primary consequences of such inconsistencies will be the auditor's emotional instability in his professional work, the existence of arrogant disorder, and the lack of a source of internal control. This means that auditors who are frustrated by emotional instability in professional situations may not have the ability to control and surround themselves with self-esteem and engage in actions that affect professional independence. On the other hand, the presence of arrogant disorder gives the auditor the expertise-based illusion that what they he/she is doing is probably right and it does not make any mistake in its behavioral functions. Due to the lack of internal control, these people suffer from a kind of bias according to which they attribute professional success to themselves and attribute failure in the profession to external factors. All the initial consequences cause the auditor to not have the necessary environment in his professional environment and to experience job frustration. It is precisely the point at which a person suffers from erosion in satisfying his/her psychological and spiritual needs that causes his professional functions to decline. These people lose the necessary psychological and personal motivation in their professional environment and will cause them to not have the necessary functions in professional decision and judgments. On the other hand, in line with the themes of the proposition that the occupational causes of frustration in the auditors' profession were identified, the primary trigger for frustration based on Dunning-Krueger syndrome is the authoritarian leadership style of the auditing firm partner and excessive focus on self-directed leadership causes auditors to lack the incentives to perform their actions effectively so create a stressful and conflicting work environment for auditors. An environment in which a person is constantly under a lot of stress due to issuing one-sided orders and regardless of personal characteristics. This leadership style also causes them to lose the necessary motivation and endure stressful working hours without perceived support from auditors. These auditors also run the risk of time budgets because the authoritarian leadership style, while maintaining its own interests and accepting multiple audits, does not

fit well between the expertise and the timing of the audit report and this can also affect the quality of the audit work. The primary consequence of such one-sided approaches is to widen the expectation gap between stakeholders and auditors. Because without partner support from auditors, they must maintain the quality of the audit, which they have no incentive to increase due to job conflicts. Ultimately the auditor will have neither a coherent understanding of the content of his job, nor an understanding that could increase the auditor's interest and satisfaction with the auditing profession, on the other hand, it poses risks to auditors for auditing operations, because job pressure causes auditors to not have the necessary focus to control the situation and block the infiltration of intermediaries, and this will gradually lead to reduce the quality of audit. The results are consistent with the research Jignak & Zajenkowski (2020); Hohnen & Hasle (2019); Amiroddin (2019); Smith et al (2017); Spinosapic & Barinkeo (2016); Abdoli et al (2020).

Based on the obtained results, it is suggested that personality fitness tests with auditing characteristics be performed along with other professional tests in order to reduce the level of professional attitude contradiction and auditors have the necessary capabilities to control pressure and stress in the professional environment. Training and holding workshops to improve the level of individual competencies help auditors to pay serious attention to auditors' stress as a behavioral factor that can affect their performance by auditing firms. In addition, partners in auditing firms to keep employees and reduce stress can write employees job descriptions for them and not assume that they know exactly what to do. By creating interaction and holding multiple meetings and distributing questionnaires that measure auditors' awareness of the firm's duties and expectations, auditors become aware of their duties and the firm's expectations of them, and are more likely to move toward the firm's mission and goals.

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