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# Identifying the Factors Affecting Professional Turnover Intention among the Auditors

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## Abstract

Professional turnover is a primary concern for the audit profession, as reported in many recent professional reports. Also, based on the official reports by Iranian authorities in 2019, the average retention period for Iranian auditors was 571 days which is too low compared to global statistics. Therefore, this study aims to identify the factors affecting professional turnover intention. In line with this goal, this research has been done using a qualitative meta-synthesis approach. The present study's data collection tools and information are past documents in this field, including 70 articles. The method of data analysis is based on open coding. The results indicate that the factors affecting professional turnover intention can be classified into seven general categories: individual factors, occupational factors, occupational and organizational attitudes, intra-organizational links, organizational climate, characteristics of audit firms and characteristics of the profession. In the end, based on the research findings, possible suggestions are given.

## Keywords

Audit Profession, Turnover Intention, Employees Withdrawal, Meta-Synthesis

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## 1. Introduction

The economic orientation in recent decades has been that investment in human resources, information technology, research, development and advertisement has become an inevitable necessity to maintain a competitive position and ensure the growth and development of organizations. As competition increases, the capabilities of all resources, including the workforce, have changed and considering business environment changes, its value has also increased. These changes cause double pressure to improve the quality of the workforce (Izadinia and Masoumi Khaneghah, 2012). This is where maintaining a skilled and trained workforce can lead to the competitive advantage of related organizations (Taheri, Moradi and Jabbari Noghabi, 2017). But in many organizations and institutions, the existing employees want to leave the organization and their profession. Employee turnover in organizations and institutions is one of the most important concerns of human resource managers, which means separating the individual from the organization in which he works (Kerr, 2005). This issue is an important challenge in all organizations (Taheri, Z., Moradi, M. and Jabbari Noghabi, 2017).

Employee turnover disrupts the stability and continuity of the organization. Losing a good employee has a devastating effect on others and makes them demotivated and frustrated. As a result, it reduces productivity and job satisfaction in the organization. Because only the observed costs of employee turnover are considered, organizations underestimate the costs of employees' turnover, while the actual cost of this phenomenon is extreme. In addition to the direct costs (such as separation and replacement costs), a significant portion of the employee departures will be shown indirectly in the long run. These include the challenge of recruiting an efficient workforce, reducing organizational performance, reducing job satisfaction, other employees' perceptions of better job opportunities outside the organization, and declining employee morale, etc. (Gholipour, 2013).

One of the major problems that the audit profession faces is that auditors quit after a short period of employment in audit firms and before they can become members of the relevant professional community (Gertsson et al., 2017). According to the research results by Hildebeitel and Leaby (2001), more than half of the people who had chosen audit as their profession have left the profession during the past three years, to which the audit profession in Iran is not an exception.

According to the information presented in the next section, the retention period in Iranian Audit Firms is 571 days (equivalent to one year and seven months), which is much lower than the three-year global average.

This amount of staff turnover poses challenges for audit firms and ultimately the audit profession because hiring and training new staff is costly (Chi et al., 2013), estimated by Hildebeitel and Leaby (2001) at 150% of annual staff salaries. Also, because the organizational structure in audit firms is pyramidal and firms need more low-level staff than high-ranking staff, the departure of auditors and the recruitment of new auditors indicate a waste of time and imposition of the observed and latent costs (reducing in productivity) to audit firms (Rezazadeh, Rajabzadeh and Davani, 2008) and finally the audit profession.

In addition to the high cost that staff turnover imposes on audit firms, the inability to retain experienced and capable staff threatens the skills of audit teams, which makes audit quality vulnerable (Chi et al., 2013). Furthermore, due to the loss of expertise and the lack of specialized staff, firms are reluctant to accept some of their customers, earning less revenue (Taheri, Moradi and Jabbari Noghabi, 2017).

Despite the concerns of the regulators regarding the importance of retention of specialized staff in the profession (see paragraph 6 of Article 2 of the Guidelines for Certified Auditor of the Stock

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Exchange Organization and the questionnaire for controlling the status of audit firms in the Iranian Association of Certified Public Accountants), and the reports published in other countries regarding the significant challenge of retention of employees in the profession (Chi et al., 2013), no empirical and comprehensive research has been conducted on the factors affecting a turnover in the audit profession.

Considering the abovementioned items and the importance of the impact of auditors' turnover in the audit profession, this study's main issue will be what factors affect turnover intention among auditors in the audit profession.

## 2. Background and Literature Review

### 2.1. Audit Profession in Iran

Following the Islamic revolution in 1979, the nationalization program led to a significant decrease in the demand for services of private audit firms. Moreover, the amendment of the Tax Law in 1980 removed all acts that provided the basis for the operation of private auditors as Certified Public Accountants (CPAs). Three semi-state audit firms were established to conduct auditing of the newly nationalized firms: the Nationalized Industries and Plan Organization Audit Firm (1980); Mostazafan Foundation Audit Firm (1981); and Shahed Audit Firm (1983). The lack of comparability between the audited financial statements of the three audit firms led to legislation regarding the establishment of the Iranian Audit Organization (“IAO”) in 1983. The IAO was founded in 1987 by merging the mentioned three semi-state audit firms (Mashayekhi and Mashayekh, 2008).

By 2001, IAO had dominated the Iranian audit market. In late 2001, “Using Services of Certified Public Accountants Act” (“USCPAA”) was operationalized through the establishment of the Iranian Association of Certified Public Accountants (“IACPA”) and following the operationalization of USCPAA, a large number of private audit firms registered as members of IACPA (Mohammadrezaei and Mohd-Saleh, 2017).

Based on the annual report of the Supreme Council of IACPA for the year ended in March 2021, there were 251 firms in which 10,059 employees were underemployment. Furthermore, in that year, Iran's audit market amounted to IRR 14,848 million (Equivalent to USD 65 million), which means that per capita revenue for each auditor in a month was IRR 123 million (Equivalent to USD 541)!

Among these 251 registered firms, only 64 audit firms (members of IACPA) and IAO are eligible to carry out audit work of the listed companies in the Tehran Stock Exchange and Iran Fara Bourse. These audit firms are labelled Certified Auditor of the Stock Exchange Organization (“CASEO”). CASEO is a firm that has passed the minimum quality requirements set by Stock Exchange Organization (“SEO”).

There is no reliable method by IACPA to gather the necessary information regarding the employees in its members. Therefore, there is no information regarding the retention period for auditors who work with IACPA members. In contrast, CASEOs are required to upload their detailed information each semester, including contracts, working hours, employees' status and other requested information in the form of pre-determined forms in the Comprehensive Database of All Listed Companies (“Codal”). So inevitably, the information collected by the SEO is available for employees' status, which shows that after 2013, 7,690 people were employed and out of this number, 3,782 people left the audit profession by the end of 2019, as described in Table 1.

**Table 1:** Departure and entrance statues for employees who worked in CASEOs

Organization level	2014	2015	2016	2017	2018	2019	Total
Assistant auditor	83	134	104	123	113	116	673
Auditor	238	299	299	406	447	490	2,179
Senior auditor	89	104	74	67	70	136	540
Supervisor	19	43	31	34	25	28	180
Senior Supervisor	18	18	13	23	10	6	88
Manager	3	5	8	10	5	7	38
Partner	11	9	12	16	19	17	84
Total departures (Hiring before 2013)	461	612	541	679	689	800	3,782
Total departures	1,087	1,066	807	957	898	967	5,782
Total entrances	2,350	1,416	1,264	954	890	816	7,690

As shown in Table 1, the departures were higher than the entrances last year, and it is alert for the profession. According to the employment information received from SEO, the average retention period of people who were hired after 2013 and left the audit profession by March 2019 in CASEOs was 571 days (equivalent to one year and seven months). Although 64 firms out of 251 firms are CASEO, at the end of 2019, 51% of employees were under CASEOs employment. It can be generalized that the retention period in Iranian Audit firms is [at least] 571 days.

## 2.2. Literature Review

Turnover intention is a conscious and measured desire to leave the organization (Chang., Wang. and Huang. 2013). Employees' turnover in any organization can be voluntary or involuntary. Voluntary turnover refers to the termination of a contract by employees. In contrast, in compulsory turnover, employees have no choice but to leave, resulting from long-term illness, immigration, retirement, and other issues raised by the employer. In most cases, voluntary turnover is a management problem that needs attention and is interpreted as employees leaving the organization when they are dissatisfied with their job, and there are alternative job opportunities (Hom and Kinincki, 2001). Thus, most studies have focused on voluntary turnover (Wright, 1993). In this study, the voluntary turnover of employees is considered and discussed, and the summary of related studies is presented as follows.

In qualitative research, Akrouf and Damak Ayadi (2021) tried to enhance the understanding of the professional turnover intentions of accounting professionals by exploring their attitudes towards this phenomenon in Tunisia. They analyzed the data with a thematic coding method based on Push-Pull-Mooring (PPM) framework. In this study, four types of professionals were identified. They reported that the interconnection among PPM factors, which were different from one type of professionals to another, played a vital role in whether a professional intends to leave the accounting profession or not. All four types of professionals perceived unpleasant facets of the public practice environment (push factors) and manifested a tendency to switch to available job opportunities (pull factors). Nevertheless, the latitude for a profession change, for the third and the fourth types who perceived all professional experience differently, was restricted by mooring factors. That was not the case for the first type of professionals who had already left public accounting and the second type who intended to leave the profession, as they did not find any mooring factors.

Before them, Nouri and Parker (2020) reviewed and synthesized the extensive literature investigating turnover in public accounting firms. They classified prior turnover studies in psychological attachment, role theory, mentoring, expectancy theory and organizational justice.

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Although Nouri and Parker (2020) address a different issue (employee turnover within public accounting firms), we followed that paper in its structure of presenting prior works, and we cited the studies and the theoretical categories that suit our issue.

From the psychological attachment theory perspective, there is strong evidence that two main affective variables, namely commitment and satisfaction, are inversely associated with turnover intentions. Behavioural accounting scientists have studied the relationship between professional commitment and professional turnover intention in developed and developing contexts. Professional commitment, considered an attachment to the profession, is best conceptualized as a three-dimensional construct, consisting of the sub-dimensions of affective, continuance and normative commitment (Smith and Hall, 2008). Previous works conducted in both developed (Meixner and Bline, 1989; Smith and Hall, 2008) and developing (Ciftcioglu, Arsoy and Sipahi 2011) countries seem to agree on the existence of a negative link between affective commitment and professional turnover intention. Mixed results were achieved in accounting research conducted in both developed (Meixner and Bline, 1989; Dwyer, Welker and Friedberg 2000; Smith and Hall, 2008) and developing (Ciftcioglu, Arsoy and Sipahi 2011) countries regarding continuance and normative commitments.

Empirical results of accounting studies do not support the theoretical foundation concerning the link between professional satisfaction and professional turnover intention. According to Meixner and Bline (1989), it seems reasonable to expect that the studied relationship between the intention to leave and satisfaction in the organization can be generalized to the profession. They conducted an empirical study on accounting professionals and did not consider the direct negative effect of professional satisfaction on the intention to leave the profession. In the same vein, Schell and DeLuca (1991) performed a discriminant analysis to statistically distinguish between public accountants who remain in the public profession and those who leave it. The results showed that the more satisfied the professionals are, the more they are on the side of those who leave the public profession. Although this result may seem surprising, since the individual's satisfaction has no limits, it is considered that he/she is continually on the lookout for career development opportunities.

Another theory that could explain professional turnover intention is role theory, applied extensively in the organizational behaviour literature to investigate turnover in accounting firms. From the perspective of this theory, when an individual lacks clarity regarding the expectations of his role (role ambiguity) and faces conflicting situations (role conflict), he experiences role stress, which reduces job satisfaction, hence negatively impacting organizational turnover intention (Nouri and Parker, 2020). At the professional level, Collins and Killough (1992) propose a direct relationship between organizational stressors (role ambiguity, role conflict) and intention to leave the public accounting profession and confirm it.

Another presented category by Nouri and Parker (2020) was mentoring. A stream of accounting research examines how mentoring influences turnover intentions in public accounting firms using the survey method. This stream is borrowed extensively from the organizational behaviour literature. In an early and influential accounting study in this area, Viator and Scandura (1991) define a mentor as "an older, more experienced employee who advises, counsels and supports the career development of younger, less experienced employees (referred to as protégés)". In their survey of public accountants, Viator and Scandura (1991) report that having a mentor is associated with lower turnover intentions.

The professional turnover intention could also be explained by referring to the expectancy theory



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(Nouri and Parker, 2020). According to this theory, individuals intend to stay in public accounting when they believe their current profession has higher expected rewards desirability than an alternative job outside the public practice. It is noteworthy that new generations are more and more inclined to explore the breadth of available opportunities. Indeed, young professionals practising in large public accounting firms focus on fast progress by exploiting the brand power of these firms and the authoritative expertise they gained to look for different opportunities in the corporate sector (ACCA, 2018).

Accounting researchers have investigated the relationship between other organizational issues and professional turnover intention. It has been shown that the training amount, the training helpfulness, the anxiety felt when performing tasks (Saks, 1996), and work experiences, such as work overload, advancement expectations and advancement aspirations (Greenhaus et al. 1997), are significant determinants of the intention to leave public accounting.

Furthermore, several studies (Collins and Killough, 1992; Greenhaus et al. 1997; Greenhaus, Parasuraman and Collins (2001) investigated the effect of work-family conflict on the intention to leave the public accounting profession. It is also worth noting that with the current change of the career expectations between generations, it is challenging for accounting firms to meet the expectations of new generations that are more open to change in professions, hence higher turnover rates (Akrouf and Damak Ayadi, 2021), and look for work flexibility and adequate work/life balance (Durocher, Bujaki and Brouard 2016).

Gender has also been the subject of extensive research in accounting studies highlighting women's difficulties in practising the public accounting profession. For instance, Greenhaus et al. (1997) found a significant difference between men and women in their survival in this profession. Their results indicated that women are more likely to leave public accounting than men. Gender explained 2% of the variance in the departure from public accounting when control variables, such as the area of specialization within accounting, the firm size and the number of years as a CPA, are added to the model. Besides, Knechel et al. (2019) found that females are more likely to leave the audit profession.

Since none of the previous studies has presented a comprehensive model to show what factors, in which levels can influence turnover intention in the audit profession, this study aimed to know what factors affect turnover intention in the audit profession.

### 3. Research Methodology

The present research is a qualitative meta-synthesis study. Meta-synthesis integrates several studies to provide comprehensive and interpretable findings (Nye, Melendez-Torres and Bonell, 2006). The strength of meta-synthesis is its ability to identify common themes and build a conceptual framework extracted from literature. In other words, meta-synthesis is qualitative research that reviews extracted information and findings in other studies with similar and relative topics. Therefore, samples are selected among highlighted studies due to their relations with the research question (Zimmer, 2006). To achieve the research purposes, we use the seven-step Sandelowski and Barroso (2007) method, the most prominent one for performing meta-synthesis and providing better results than other models.

#### 3.1. First Step: Determining the Research Question

Following the determination of the primary purpose of the meta-synthesis study, one should decide on the preliminary topical (what), population (who), temporal (when), and methodological (How) parameters of the study (Sandelowski & Barroso, 2007). In this study, the preceding

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question on “what” is answered and factors affecting turnover intention in the audit profession are identified. The next question is on “who” led to the inclusion of certain databases and journals. The question on “when” determines the time interval of the reviewed papers, which included articles available on local and international online archives and the studies conducted from 1977 to 2020 in this research.

The final question pertains to “how ” reflecting the method used to collect the research data. This was performed by applying scientific methods (qualitative, quantitative, and mixed methods) on turnover intention. In this regard, the research questions for the next step of meta-synthesis are as follows:

- What are the factors affecting turnover intention in the audit profession, and how are these factors grouped?

### 3.2. Second Step: Systematic Exploration of Resources

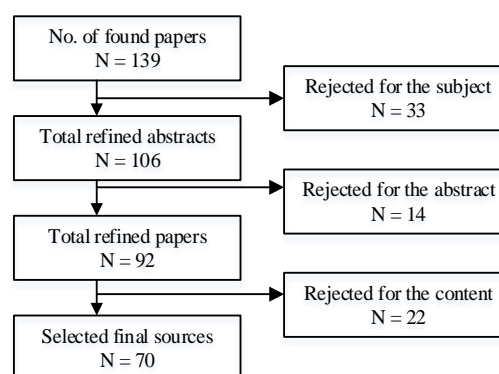
To implement the systematic review and meta-synthesis in this study, the defined keywords (Table 2) were searched [individually or together] in online databases of local and international journals,<sup>1</sup> where 21 Persian articles and 118 English articles were found.

**Table 2.** Keywords for search

Keywords	
Turnover intention	Quit, Exit
Switch	Change
Persistence	retention
Departure	Withdrawal

### 3.3. Third step: searching and selecting the right texts

In this study, after several reviews and the refinement of the papers, a number of sources were rejected and excluded from the meta-synthesis. The refinement and review process is briefly outlined in Figure 1 based on the Critical Appraisal Skills Program (CASP), a method with which the researcher can systematically assess the trustworthiness, relevance, and results of the published papers (Dianati, 2019).



**Figure 1.** Refinement procedure for paper selection

<sup>1</sup> In this study, we have reviewed valid international journals in Accounting and Auditing. Based on the last published list of JCR journals, active journals (Q1, Q2, Q3, and Q4) in accounting and auditing are selected and reviewed.

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**3.4. Fourth step: Extracting Information from the Sources**

Following paper selection, MAXQDA has been used to extract the codes from the selected papers. For this purpose, all of the factors extracted from the studies are first considered as open codes. Then, considering the meaning of each of these codes, they are classified in similar senses, which is presented in table 3.

**3.5. Fifth Step: Analysis and Synthesis of the Findings from Studies****Table 3.** Sources and frequency of Themes, Concepts and Codes

Theme	Concept (frequency from 408)	Code	Source <sup>1</sup>
Organizational climate	Perceived justice (16)	External justice	[64]
		Interactional justice	[42] / [69] / [64]
		Procedural justice	[2] / [81] / [43] / [82] / [3] / [40] / [13] / [50] / [46] / [42]
		Distributive justice	[82] / [42]
	Knowledge sharing (5)	Auditors training	[99] / [59] / [29]
		Training effectiveness	[76]
		Organizational knowledge	[37]
	Perceived organizational support from the firm(23)	Job Security	[99]
		Work-life balance	[8] / [83] / [2] / [50] / [40] / [11] / [79] / [42]
		Alternative work arrangement	[69] / [83] / [2] / [79]
		Appreciation of employees for their performances	[99] / [13]
		Received respect at work	[95] / [96]
		Considering employees personal goals	[14]
		Taking care of employees well-being	[14]
		Received salary	[17] / [48]
Preparing good working conditions		[87]	
Organizational culture (9)		Professionalism	[100]
	Organizational trust	[61] / [94]	
	Free Expression	[99] / [7]	
	Ethical climate	[69]	
	Stereotypical masculine	[9] / [67]	
career growth opportunities (6)	Perceived environmental uncertainty	[94]	
	Perception of job's success in preparing for career goals	[13]	
	Presence of growth opportunities	[99] / [95] / [96] / [76] / [61]	
Intra-organizational link	Satisfaction with supervisory Guidance	[13] / [37] / [87] / [20]	
	Supervisory factors (17)	work assignments	[25] / [83] / [13] / [18] / [47] / [81] / [87]
		Received support from supervisors	[87] / [23] / [98] / [69] / [59] / [15]
	Interaction with	Support from colleagues	[59] / [47]

<sup>1</sup> To save the space in this article, all the references are numbered at the end of the article and rather than mentioning the reserachers' names and the years in the table, the numbers of the articles are presented here.



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Occupational / Organizational Attitudes	colleagues(7)	Social interaction	[37] / [40]
		Interaction with desirable colleagues	[47]
		Satisfaction with interactions colleagues and supervisors	[13]/[32]
	Characteristics of the team (6)	How well cooperate in the team	[7]
		Presence of a same-gender in the team	[69]
		Team building	[20]
		Connectors in group	[7]
		Group experience	[7]
		Team size	[7]
	Mentoring (26)	Presence of mentors	[25]/ [46]/ [90]/ [101]/ [40]/[97]/ [49]/ [10]
		Gender of mentors	[90]/ [10]
		Mentor's availability	[101]/[79]
		Mentor's position	[90]
		Interaction between a protégé and a mentor	[90]/ [49]/ [10]
		Mentoring performance	[40]/ [15]/ [49]/ [10]/ [37]/ [61]/ [101] / [90]/ [46]
	Feedback (5)	Satisfaction with the feedback received	[4]
		Unfavourable Supervisory Feedback	[25]
		Feedback source	[4]
		Feedback sign	[4]
	Occupational factors	Job Design (13)	In-group and out-group feedback
Performance evaluation			[13]/ [40]
Passing professional exams			[50]
Job fitness with educational degree			[17]
Deadline based job			[50]
Job autonomy			[8]/ [40]/ [36]
Varied work assignments			[47]/ [40]/ [36]
Technology			[34]
Work pressure (10)		Task identity	[36]
		Job-related tension	[18]/[94]
		Stress arousal	[96]/[94]
		Satisfaction with work pressure	[13]
		Overtime	[47]/[94]
Role strain (34)	workloads during the internship	[47]	
	Working hours	[40] / [18]	
	Role stress	[59]/ [38]/ [2]/ [40]/ [34]/ [64]/ [48]	
	Role conflict	[59]/ [38]/ [2]/ [95]/ [64]/[86]/[18]/[96]/ [56]/[94]	
	Role overload	[38]/ [2]/ [95]/[86]/[96]/ [56]	
	Role ambiguity	[59]/ [25]/ [38]/ [2]/ [27]/ [57]/ [95]/[18]/[96]/ [56]/[94]	
	Usefulness perception at work (6)	Importance of the person for the firm	[14]/ [95]/[96]
Recognition of the person in the firm		[95]/[96]	
Sense of meaning		[40]	
Values	Professional-Organizational conflict	[100]/ [8]/[32]	

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Congruence (4)	Values congruence between individual and organizational goals and values	[37]
		[100]/ [87]/ [99]/ [59]/ [8]/ [25]/ [4]/[83]/ [38]/ [2]/ [46]/[81]/[13]/ [67]/[28]/ [57]/ [95]/ [34]/[32]/[43]/ [75]/[86]/ [49]/[18]/[96]/ [56]/[94]/ [36]/ [98]/ [48]
Job satisfaction (43)	Satisfaction with the current situation at work	
	Satisfaction with firm policies	[40]
	Satisfaction with office support	[13]
	Satisfaction with received salary	[99]/[13]/[32]
	Organizational pride	[40]
	Satisfaction with work itself	[13]
	Fun at work	[7]
	Interested in the job	[57]
	Enjoyment from job	[57]/ [34]
	Compliance with the ideal job	[25]/[83]
	Satisfying basic needs with working	[59]
Perceived identity (4)	Shared identity	[7]
	Organizational identity	[8]
	Professional identity	[8]
	Social identity	[4]
Expectations from the job(4)	Perceptions of the profession	[40]
	Met expectations	[40]
	Pre-employment expectations	[47]/[79]
	Job involvement	[15]
	Affective commitment	[74]/ [46]/ [57]/[97]/ [63]/[97]
	Normative commitment	[74]/[97]
	Continues commitment	[74]/ [57]/ [63]/[97]
Commitment (40)	Organizational commitment	[100]/ [99]/ [74]/ [51]/ [66]/ [14]/ [25]/ [29]/[50]/ [47]/[81]/[97]/[9 7]/ [34]/[32]/ [15]/[86]/ [76]/[18]/ [61]/[94]/ [36]
	Professional commitment	[100]/ [74]/ [66]/ [47]/[32]
Locus of control (2)	External locus of control	[29]
	Internal locus of control	[94]
Burnout(26)	Perceived burnout	[51]/ [14]/ [38]/ [2]/[50]/ [95]/[18]/ [56]/[94]
	Decrease in personal accomplishment feelings	[38]/ [29]/ [2]/ [95]/[18]/[96]
	Depersonalization	[38]/ [2]/ [95]/[18]/[96]

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Characteristic of the profession		Emotional exhaustion	[38]/ [2]/[50]/ [95]/[18]/[96]
	Audit market (5)	High demands for audit	[100]/[50]
		Audit importance	[40]/ [36]
		Competition in the audit market	[23]
Enforcement by the regulator (1)	Regulator enforcement style	[66]	
Individual factors	Length of service (21)	Internship experience	[47]
		Organizational level	[90]/[13]/ [40]/ [95]/ [34]/ [75]/ [49]/ [10]
		Expertise	/[28]/[43] / [100] [40]
		Experience	[100]/ [9]/ [8]/ [40]/ [57]/ [34]/[32]/ [48]
	Demographic variables (39)	Presence of children in the household	[79]
		Marital status	[95]/ [34]/ [48]
		Physical appearance	[64]
		Gender	[69]/ [9]/ [8]/[83]/ [38]/ [90]/ [67]/[28]/ [40]/ [95]/ [34]/Fogarty (1996)/ [64]/[43]/ [11]/ [75]/ [17]/[86]/ [49]/ [48]
		Education	[95]/[32]/ [17]/ [48]
		Ethnicity	[101]/[28]/[32]/[ 43]/ [75]/ [48]
		Age	[95]/ [34]/ [64]/ [48]
	lifestyle preferences (12)	Life style	[11]/[12] / [56]
		Personality type	[28]/[43]/ [75]/[94]
		Hardiness	[63] / [94]
Physical health		[94]	
Psychological well-being		[56]	
Characteristics of Audit Firms	Available job opportunities(3)	Vitality	[56]
		Available job opportunities	[8]/[13]/ [49]
	Audit firm structure (6)	Private or related to the Government	[9]/[28]/[43]
		Audit process structure	[66]
		Boundary spanning activity	[94]
	Audit firm credibility (14)	presence of same-gender on managerial level	[69]
		Recommendation of the firm to others	[25]/[83]
		Firm size	[87]/ [9]/ [40]/[32]/ [49]
		Audit quality	[99]/ [8]
		litigation between the firm and clients	[23]
Other auditors attitudes regarding the firm	[99]/ [8]		
Firm rank	[99] / [76]		

### 3.6. Sixth Step: quality Control

Since the factors in previous studies have been assumed as codes that have been classified and merged into concepts, the Kappa index has been used to test the reliability of the designed model and control the quality. So, another person among the audit profession experts familiar with the organizational behaviour concepts classified the codes and concepts. After that, the extracted concepts by researchers have been compared with the expert's concepts. Finally, due to the similar and different extracted concepts, the Kappa index has been calculated at 0.6921, a more than acceptable value (0.6) (Jensen and Allen, 1996). Therefore, code extraction has good reliability.

### 3.7. Seventh Step: Findings

In this step, the results of prior studies analysis have been presented in Figure 2. The presented model in this study is a consensus of previous studies in a single set that provides a comprehensive view of turnover intention in the audit profession.

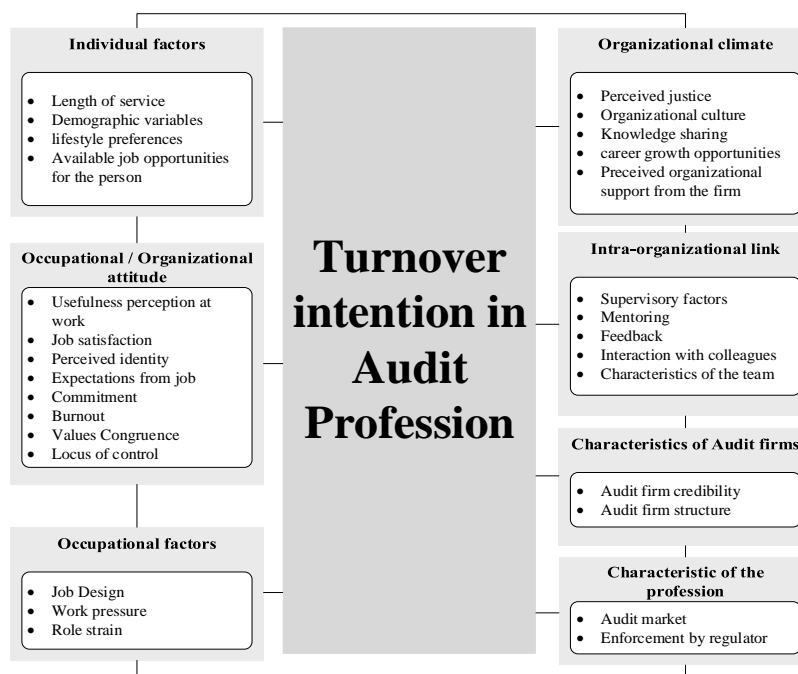


Figure 2: Final Model

## 4. Discussion and Conclusion

The present study aimed to identify the factors affecting the auditors' turnover intention in the audit profession. In this regard, available studies in the online archive of the journals from 1977 to 2020 were examined using the meta-synthesis method for the first time. In this way, 139 types of research were found, and finally, 70 related types of research were selected as the source of the analysis. After the analysis using MAXQDA software, 135 distinct codes were identified. The identified codes formed 29 concepts at a higher level, and finally, the concepts were classified at a higher level into 7 categories, namely individual factors, occupational/organizational attitude, occupational factors, organizational climate, intra-organizational links, Characteristics of Audit firms and Characteristic of the profession. According to Table 3, the highest frequency of research was in occupational/organizational attitudes, and the lowest attention of researchers was paid to the

characteristics of the profession. Some of the factors that have been most prevalent in previous researches are described in the following section.

**Occupational/Organizational Attitudes:** Attitude refers to a set of beliefs, emotions, and behavioural intentions toward an object, person, or event. A relatively stable desire for a person, thing, or event manifests itself in feelings and behaviour (Gholipour, 2007). Job attitude includes job satisfaction and commitment (Malekzadeh, Rahimnia and Goli, 2016), and the closeness of burnout to this concept is classified in this concept.

**Job Satisfaction:** Job satisfaction means "a pleasant emotional or positive state resulting from the evaluation of a job or the experiences resulting from it" and studies in applied psychology and organizational behaviour consistently show an important reverse relationship between job satisfaction and turnover intention among employees.

**Commitment:** Commitment is a relationship between an employee and the organization or profession in which he/she works, which can be defined in two levels of organization or profession. Although there are different concepts of commitment in the research literature, affective commitment is the most related concept to turnover intention in the audit profession. Affective commitment includes accepting the goals and values of the organization, the willingness to apply efforts that benefit the entire organization, and the desire to membership in the organization (Porter et al. 1974).

**Burnout:** Burnout, in particular, is a useful mediating variable in understanding the effect of job stressors on the turnover intentions among employees. Burnout structures include three interdependent dimensions: emotional exhaustion, depersonalization (behaviour with others as objects), and loss of belief in personal accomplishment (Smith, Emerson and Everly, 2017).

**Individual Factors:** Since audit firms are service-oriented businesses and provide services through individuals at different levels, individuals and their characteristics need a lot of attention. The most important individual factors mentioned in previous studies are demographic factors, length of service and lifestyle preferences:

**Demographic Factors:** The most important and frequent demographic factors studied by researchers are gender and ethnicity. Researchers have alternately reported that women's departure rates are much higher than men's departure rates in the audit profession (Nouri and Parker, 2020). This is even though, although half of all newcomers to audit firms in the United States are women, the percentage of female partners in audit firms is much lower (Dalton et al., 2014). According to the statistics published by the Iranian Institute of Higher Education Research and Planning, from 1996 to 2014, 230,135 people graduated in accounting in Iran, out of which 110,770 (about 49%) were women. On the other hand, according to the statistics reported by the Audit and Financial Reporting Department of the SEO at the end of 2014, out of 4300 auditors were working in CASEO, only 1,052 (about 25%) were female auditors. And Of these female auditors working in the firms, only 35 have been able to obtain the job category of partnership or management in Audit firms (Mehrani, Nargesian and Ganji, 2016). Therefore, in Iran, because a more or less equal number of men and women graduate in accounting and enter the audit profession, too few of these women remain in the profession.

After gender, previous researchers have paid special attention to ethnicity and race. For instance, Glover, Mynatt and Schroeder (2000) sought to answer why, depending on the African-American population in the society and university graduates, they were the minority in the audit profession and did not progress in proportion to their population in the society. They examined the personality, job satisfaction and turnover intention among African-American auditors. According to their

research results, the lack of African-American advancement in the audit profession stems from a low commitment to racial diversity in the profession and the existence of a glass ceiling in firms.

**Length of Service:** Another factor affecting the employees' turnover intention in the audit profession is the organizational level of the person in the organizational hierarchy. According to Baker's theory, the more an individual invests in an organization, the more commitment he will have towards that organization, and the higher the level of commitment, the lower the turnover intention (Tehrani, Ghazi and Khalife 2005).

**Lifestyle Preferences:** Personality type is one of the factors that determine lifestyle preferences. Personality is defined as "the set of perceptions, cognitions, feelings, and motivations of individuals that determine individuals' unique responses to the environment." The relationship between personality and success in jobs has been the subject of many studies over the years, and its research literature is being formed on the subject of auditors' personality traits (Dole and Schroeder, 2001).

One aspect of personality is how people tend to manage their daily activities. In this regard, researchers have conducted studies on the relationships between personality types and turnover intention. These studies have mainly reported that the type A personality is more appropriate for the audit profession (Mynatt et al. 1997; Glover, Mynatt and Shroeder, 2000; Dole and Schroeder, 2001; Smith, Derrick and Koval, 2010).

**Intra-organizational Links:** The audit profession is based on teamwork and interaction between individuals. Therefore, some of the factors affecting turnover intention from the audit profession can be classified into the relationships that people have with each other within the firm.

**Mentoring:** A stream of studies conducted in the audit profession uses surveys to examine how mentoring affects turnover intention. This trend owes much to the existing literature on organizational behaviour. In one of the pioneer studies in this field, Viator and Scandura (1991) defined the mentor as "an older, more experienced employee who advises younger and less experienced people and supports them during their careers" (the people under support and education are called protégés).

**Supervisory Factors:** In the fall of 1993, the Commission for Change in Accounting Training, in its Statement No. 4, advised the supervisors of audit firms to pay attention to three important actions in order to improve the job satisfaction of novice auditors: 1. Guidance 2. Providing appropriate working conditions 3. Work assignments (Rezazadeh, Rajabzadeh and Davani, 2008), whose relationship with job satisfaction and auditors turnover intention in audit research has been proven.

**Organizational Climate:** According to the research results, organizational climate can affect the members' behaviour in the organization. Organizational climate is a set of work environment criteria directly and indirectly understood by people who work in this environment and affect their motivation and behaviour (Shaemi, Shabani and Khazaei, 2014).

**Perceived Organizational Support from the Firm:** According to the organizational support theory, the generalized feelings and beliefs of individuals are in the way that the organization values, assist, and support all its members and is concerned about their happiness, future and well-being. Based on this feeling, employees in the organization will feel satisfied. Given that managers are the representatives of organizations, employees tend to consider the support of leaders as support for the organization, and the lack of such support will cause dissatisfaction with the organization (Mehrani, Nargesian and Ganji, 2016).

**Perceived Justice:** Organizational justice refers to employment conditions that expose people to fair or unfair treatment. The long-term flow of research in applied management and psychology, including hundreds of studies, has shown that justice affects employee turnover (Nouri and Parker,



2020). Accounting researchers have also examined the effects of justice in dimensions such as distributive justice, procedural justice, interactive justice and external justice.

**Occupational Factors:** Occupational factors are job-related features affecting the employees' retention in that job. Everyone has personality and mental characteristics that should be compatible with the job. If this relationship exists between the job and the person, they will be satisfied with the job, and therefore will not be looking for another job. Like many other professions, auditing has its own characteristics. In addition to the need for professional qualifications, deadline basis and continuous performance appraisal, accounting researchers have addressed a wide range of concepts of role theory in organizational behaviour in their studies of turnover in audit firms. Nouri and Parker (2020) mention individuals in an organization have the expected plans for their work. When people are ambiguous about their expectations (role ambiguity) or when they experience conflicts about role expectations (role conflict), they experience role stress, reducing job satisfaction. Researchers in organizational behaviour has introduced the next concept of job overload - the necessity to do a very large amount of work and tasks in the limited time available - (Nouri and Parker, 2020).

Based on the frequencies presented in Table 3, researchers have less emphasis on variables in the level of characteristics of audit firms and the profession, among which the research of Martinow, Moroney and Harding (2020) can be referred to. They examined the regulator enforcement style on turnover intention. Some other studies have found that firms' credibility, including the size and rank of the firm and other auditors' attitudes toward the firm, have shaped turnover intention in the audit profession.

A literature review in this field indicated that previous researchers selectively examined the relationship between some variables and the auditors' turnover intention. In contrast, the factors affecting turnover intention have not been identified or explained so comprehensively in none of them. Therefore, the results of this study include all the factors extracted from the studies and are consistent with other studies in this regard. On the other hand, the present study provides a more comprehensive model than previous studies with new analysis and classification. According to the findings of the present study, the factors affecting the auditors' turnover intention include individual factors, Occupational / Organizational attitude, Occupational factors, intra-organizational links, organizational climate, characteristics of the audit firm and characteristics of the audit profession and presenting these categories are among the contributions of the present study.

Most studies examine turnover in the USA; however, a significant number investigate turnover in other countries, including Iran (Taheri, Moradi and Jabbari Noghabi, 2017; (Rezazadeh, RAJABZADEH and DAVANI, 2008), Australia (Herbohn, 2004); Canada (Lachman and Aranya, 1986); Hong Kong (Law, 2010); Ireland (Barker, Monks and Buckley 1999); Singapore (Aryee, Wyatt, and Min (1991); Sweden (Gertsson et al. 2017); Taiwan (Chow et al., 2002); and UK (Gammie and Whiting, 2013). In general, results seem consistent across these countries. However, national culture may have some role in turnover. For example, Chow et al. (2002) argue that the national culture of Taiwan differs significantly from that of the USA. This has consequences for the relation between person-organization fit and turnover in accounting firms in Taiwan. Therefore, the results of this study should be generalized considering the incumbent culture in the country.

Regarding future research, we suggest conducting qualitative research in Iran to understand the reasons behind professional turnover intention among Iranian auditors. Furthermore, we have additional suggestions that do not fit easily into the research streams previously discussed in this literature review. For example, the authors propose that accounting researchers should reconsider

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turnover from the firm's perspective. The vast majority of prior studies argue that turnover is harmful to the firms as the firm expends considerable resources on training the departing employees. While the cost of training is an undeniable loss to the firm, other potential consequences, some of which are beneficial, may also occur. Recent studies in management and organizational behaviour that explore the relation between turnover and organizational performance may be relevant to this issue. As noted in the meta-analysis by Park and Shaw (2013), there are several theoretical perspectives within this research stream. According to the human capital approach, any turnover of experienced employees with advanced knowledge and skills damages the firm performance. Replacement employees will not be as effective until they gain experience. Further, recruiting and training replacement employees is costly. Most studies of turnover in public accounting firms implicitly adopt this perspective. As Park and Shaw (2013, p. 269) note, an alternative approach, the cost benefit approach, is more complex and nuanced. While high turnover is disruptive and reduces firm performance, low levels of turnover may be beneficial "by reducing compensation costs, revitalizing the workforce and sorting out poor performers"; consequently, companies should strive for an optimal turnover rate that is neither excessive nor too low (Park and Shaw, 2013).

Finally, regarding future researches, we note recent changes in the workplace at public accounting firms, such as remote work and the rise of the millennial. Because of advancements in software and electronic communications, employees now have the ability to do many tasks from remote locations such as a home. This may improve the quality of life for auditors as this provides greater work flexibility and reduces travel time to clients as fewer client visits are required (Pintabone and Caruso, 2018). The opportunity to work remotely and spend less time commuting may be particularly advantageous for employees trying to juggle the demands of a career and raise young children. Finally, much in the business literature has been written about a younger generation (often called millennials) who may differ in certain ways from previous generational cohorts (Firfiray and Mayo, 2017). The US Chairman of PricewaterhouseCoopers noted that this newest generation wants a greater work-life balance; consequently, retaining staff is more challenging than in previous eras (Moritz, 2014).

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