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Does Mental Well-being Affect Auditor's Knowledge Sharing? Examining the Mediating Roles of Occupational Attitudes

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Abstract

This paper examines the relationship between mental well-being and knowledge sharing among independent auditors in Iran. It also determines the mediating effect of occupational attitudes on the relationship between mental well-being and knowledge sharing. The current research is practical in terms of its purpose and is considered part of correlational descriptive research in terms of its nature; the sample includes 357 auditors who have been selected using the simple random sampling method. The extant study was implemented in 2022. The research hypotheses were tested using the structural equation modeling method and SmartPLS software. The results showed that mental well-being directly affects knowledge sharing and occupational attitudes. High mental well-being in auditors is a sign of their mental health, which leads to improved occupational attitudes and increases willingness to share knowledge. Also, mental well-being through occupational attitudes significantly impacts knowledge sharing. Independent auditors with positive attitudes toward life are more collaborative and willing to share knowledge. Thus, by influencing occupational attitudes, mental well-being among independent auditors impacts knowledge sharing with colleagues.

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1. Introduction

The survival and prosperity of any organization depend on competitive knowledge. Knowledge sharing results in a cooperative, healthy work environment that generates innovative ideas and facilitates effective implementation (Akram et al., 2016). One of the most critical debates in the knowledge society is the concept of knowledge sharing. When people share their information, effective activities, views, experiences, advantages, and practical or non-practical lessons learned with other people, productivity in different departments of the organization is improved. Knowledge sharing leads to the sharing of intellectual capital and increases the organization's important resources, and group individual knowledge becomes organizational knowledge (Van den Hoof and de Leeuw van Weenen, 2004). Knowledge sharing as a knowledge-based activity is the most basic instrument through which employees can exchange their knowledge bilaterally and contribute to the organization's competitive advantage (Wang and Noe, 2010). In today's world, the auditing profession offers more than 80 types of services in the world economy. Attention to knowledge sharing in auditing is essential for two main reasons. First, today's legal environment and new auditing standards have increased the pressure on the auditing profession, and they want to increase and improve the quality, efficiency, and effectiveness of auditing processes. In this way, today, more than ever, the employees of this profession need to create subtraction, sharing, and use of knowledge in relation to their customer control and corporate management activities. Secondly, knowledge and experience in the customer environment, industry and various operations have been unevenly distributed among audit groups. With this explanation, auditors should share their knowledge and experiences regarding industry-specific trends, accounting, auditing, and rules and regulations with audit team members that can affect their activities and competitive results (Vera Mons et al. 2006). Although various factors can affect employees' sharing, employees' attitudes and opinions are important in today's global and competitive work environment. Job attitude is defined as people's views and attitudes about their jobs derived from personal experiences. Attitude is a positive or negative feeling or mental state of preparedness, learned or organized through experience, affecting people's responses to different situations and issues (Kim, 2010). Attitudes reflect how people feel about their jobs. Favorable attitudes can have a positive motivation to distribute knowledge. By sharing knowledge internally and externally, they reveal their knowledge to the other auditors or senior auditors, likely to receive valuable knowledge from their peers and increase their evaluation and status in the auditing institution.

Sharing auditing knowledge leads to an increase in personal knowledge of the audit team and consequently, audit quality increases. However, negative attitudes can lead to the rejection of knowledge circulation and monopolizing knowledge. These people strive to preserve their position so that they will hide their knowledge.

In addition to occupational attitudes, mental well-being is also effective in occupational attitudes and employee performance. Mental well-being is people's overall evaluation of their life and emotional experiences, which includes performance and broad evaluation, such as life satisfaction, satisfactory judgments, and feelings, which shows how people react to events and situations (Diener et al., 2003). members with high mental well-being are engaged in work and strive to reach the organization's goals. They share their knowledge for organizational success (Kim, 2021). The audit team members with high mental well-being learn and identify new ways of solving problems in auditing and performing their jobs successfully. Employing such people in audit institutions helps to achieve the goals and increase the audit quality.

Based on the mentioned content, the current research question is, what effect does the mental well-being of auditors have on their knowledge sharing behavior and whether occupational attitudes mediate in this relationship or not?

Given the importance of knowledge sharing in the auditing profession, this study investigated the relationship between mental well-being and knowledge sharing among Iran's auditors with a mediating role of occupational attitudes for the first time. Its findings are helpful for Senior auditors, assistant auditors and the Chartered Accountants' Society. Also, the research findings add to the richness of the literature on factors affecting the knowledge sharing behavior of independent auditors.

2. Literature Review

2.1 Knowledge sharing

Knowledge is a commodity that can often only be transferred through individual exchanges. In addition to the fact that knowledge sharing and distribution can mean the direct and centralized process of knowledge distribution among a certain group of employees, it can also mean the transfer of knowledge between individuals, within teams, or work groups (Mirasadullah and Alipour, 2013). The distribution and dispersion of knowledge within the organization are vital prerequisites for creating information and experiences that the organization can use. Knowledge is possible when people can share knowledge, and sharing is making knowledge available to others in the organization. Sharing knowledge among people is a process that transforms the knowledge held by an individual into a form that others can understand, absorb and use. Sharing also means that the sender does not give up the ownership, but it leads to the joint ownership of knowledge between the sender and receiver. Knowledge sharing requires communication between at least two people, including the owner of knowledge and the person who acquires the knowledge. The interaction between people who have diverse knowledge develops the organization's ability to innovate much more than what individual people can achieve (Cohen and Levinthal, 1990). Huber (1991) listed four knowledge concepts that help organizational learning: knowledge acquisition, information distribution, information interpretation, and organizational memory. The concept of knowledge sharing presented in this research is related to knowledge distribution and acquisition. Sharing knowledge among people leads to individual learning, which may contribute to organizational learning. People use the knowledge they have in their daily work activities. If the organization does not facilitate sharing knowledge with others, the organization will likely lose this knowledge when the individual leaves his job (Gupta et al., 2008). In a classification, three types of knowledge sharing have been identified: knowledge shared by customers, knowledge shared by internal capabilities, and knowledge shared by suppliers (Huang et al., 2004).

2.2 Occupational attitude

Occupational attitude can be defined as heart satisfaction and practical commitment to the tasks assigned to a person. Under the condition that there was no monitoring system, the person performed his duties best. In order to understand the behavior of the individual in the organization and to predict their behavior, it is very important to know the attitude of the employees. Managers pay attention to the type of attitude of employees because the attitude affects the individual's behavior. For example, a worker or an employee who is satisfied with his job is less absent, and the turnover rate is less with an unhappy employee. The important issue is that attitude is controllable and managers can engage employees in things that appear compatible with their attitude (Gholipour et al., 2011). Management attaches considerable importance to employees' perceptions. The attitude of the employees is related to the behaviors that are sensitive to the organization. In general, employees have a set of stable and identifiable attitudes towards their work environment, some of which include payments, working environment conditions, job descriptions, and similar things. Job

attitude is important because it directly or indirectly affects work behavior. Creating and maintaining healthy and friendly relationships between colleagues and managers is the key to success and progress in any organization. In this process, nothing more than a positive attitude is involved. A positive attitude develops the field of communication (Buka, 2005).

2.3 Mental well-being

Mental and emotional well-being are metrics to measure an individual's and society's quality of life. The concept of mental well-being is an aspect of the general concept of physical, mental, and social health, which despite the efforts made by the pioneers of mental health in the world in order to provide as much human health as possible, is still a decisive criterion. There is no complete definition or example of mental health in people (Galinha and Pais-Ribeiro, 2012). Some researchers believe that mental well-being means a person's positive perception of events and living conditions; this definition refers to a psychological resource called hereditary optimism. An inherently optimistic person believes every situation will eventually have a positive outcome. Various studies showed that optimism has a positive relationship with general health, happiness, and quality of life evaluation and a negative relationship with anxiety and distress dimensions. Mental well-being includes the creation of emotions that appear in response to life events. If people are satisfied with their living conditions, constantly experience positive emotions, and have fewer negative emotions, they have high mental health. Mental well-being includes two components of emotional and cognitive health: happiness, absence of negative effects, peace, fulfillment, and satisfaction with life. These evaluations can have a cognitive aspect, such as judgments about life satisfaction, or an emotional aspect that includes the creation of emotions that appear in response to life events (Monnot and Beehr, 2014).

Rodgers et al. (2017) assess how the transfer of auditing knowledge and other variables work together to impact the level of professional skepticism in auditors and answer the crucial question of how auditors' competencies and expertise jointly interact with the knowledge transfer process. The results of this study show that the differences between the expert auditors and the novices strengthened support for the role of knowledge and expertise in improving skepticism in engagement planning.

Moshashaei et al. (2018) examine the effect of auditors' individual differences on their professional commitment. Also, the mediation effect of ethical climate fit has been examined. The research results indicate that auditors' individual differences (internal locus of control and self-efficacy) positively and significantly affect their professional commitment. In addition, ethical climate fit as a mediator variable enhances the relationship between auditors' individual differences (internal locus of control and self-efficacy) and their professional commitment.

Curtis and Taylor (2018) examine how public accounting firms can use developmental mentoring to increase knowledge sharing (KS) among employees directly and indirectly through affective organizational commitment. The findings support that two categories of challenges found in developmental mentoring, demonstrating dedication and resilience and career goal and risk orientation, are directly associated with increased KS, and they, along with a third, measuring up to the mentor's standards, indirectly influence KS through their positive effect on organizational commitment. Applying social exchange theory, these challenges contribute to a reciprocal relationship between the protégé and mentor, which builds the relationship between the protégé and organization.

Talebkhah (2020) investigated the relationship between auditors' work stress and audit quality,

internal control weakness, and the impact of being a primary auditor on the relationship between auditors' work stress and audit quality in listed companies on the Tehran Stock Exchange. The findings argue that auditors' stressful work environment will likely deteriorate the quality of audit services. Moreover, we articulate that being the primary auditor moderates the association between audit work stress and audit quality. Finally, the results show that job stress does not let auditors understand internal controls to identify material weaknesses and recommend efficient solutions.

Nikzad Ghadikolaee (2020) investigated the effect of behavioral interventions on knowledge-sharing behavior using the theory of planned behavior among independent auditors. Attitudes, abstract norms, and inclinations are essential aspects of this theory, and their mediating role in the relationship between behavioral interventions and knowledge-sharing behavior has also been investigated. The results show that behavioral interventions affect the knowledge-sharing behavior of independent auditors by influencing abstract attitudes and norms. In other words, abstract attitudes and norms mediate the relationship between behavioral interventions and knowledge-sharing behavior. There is also a significant difference between the amounts of information shared by each group; Participants who received targeted messages about behavioral and normative beliefs shared more information.

Duh et al. (2020) examine the effect of knowledge sharing in audit firms on audit quality and efficiency. We analyze data from a survey of audit professionals from 22 audit firms in Taiwan matched to publicly available data on individual audits conducted by those firms. The results indicate that knowledge sharing within an audit firm is positively associated with audit quality as manifested in lower absolute discretionary accruals and more unfavorable audit opinions. Moreover, The results show that knowledge sharing within audit firms is associated with higher audit efficiency as represented by shorter audit lags. More importantly, they find that higher audit quality and audit efficiency are simultaneously associated with higher levels of knowledge sharing, suggesting that effective knowledge sharing may help improve both audit quality and audit efficiency.

Sohrabi et al. (2021) examined individual factors affecting organizational knowledge sharing. Findings show that in a 95% confidence level, individual factors significantly affect knowledge sharing from the individual and can explain up to 0.487 the changes in knowledge sharing. The heterogeneity test shows that there is heterogeneity between the studies. According to the research findings, among the individual factors affecting the sharing of organizational knowledge, self-awareness with 0.638, altruism with 0.517, attitude with 0.507, and focused behavior with 0.609 have the highest effect size and significant relationship with organizational knowledge sharing.

Kajavi and Kermani (2021) showed that extroversion, agreeableness, and conscientiousness positively and significantly affect the staff knowledge-sharing process in audit firms. Still, there was no significant relationship between openness to experience and the staff knowledge-sharing process.

Nasirpour et al. (2023) present a model for audit quality based on spirituality and the moral atmosphere in Iran. The obtained results show that personal dimensions, including (character, motivation, and piety); organizational dimensions (sociability and organizational commitment); psychological dimensions (spirituality in the workplace, moral atmosphere of the organization,

psychological health of the workplace, job satisfaction, and personality type), and leadership dimensions (leadership style, spiritual leadership) have the highest impact on the audit quality based on spirituality and moral atmosphere in the Iranian workplace respectively.

Khodabakhshian Naen et al. (2022) investigate the personality traits affecting the financial reporting of managers and companies listed on the Tehran Stock Exchange. The results show that personality traits significantly affect the financial reporting of managers and companies listed on the Tehran Stock Exchange. Thus, investors and the board of directors of companies are advised to consider the person or persons in question' personality traits and components of financial intelligence at an acceptable level when selecting financial managers.

Arad et al. (2022) investigate the effect of audit commercialization on auditors' subjective well-being in auditing firms of the Iranian Association of Certified Public Accountants. The results show that all components of commercialization (market-oriented, customer-oriented, and process-oriented) of audit firms have a significant and positive effect on the subjective well-being of auditors. Also, the size of the auditing firm (Category A auditing firms) and the gender of the auditor have a positive moderating role on the relationship between commercialization and subjective well-being. This moderating effect reflects the higher psychological well-being of large audit firms and evaluates the gender factor as a positive component.

Albawwat (2022) examines the influence of tacit knowledge sharing on audit quality inputs within small firms. It also investigated auditors' social capital antecedent effect via tacit knowledge sharing on audit quality inputs. The results indicate that implicit knowledge sharing influences the auditors' values, ethics, attitudes, experiences, skills, and knowledge (i.e. audit quality inputs). This finding implies that active tacit knowledge sharing within a small audit firm is a strong driver for audit quality through improving its inputs. The results demonstrate that tacit knowledge sharing indirectly affects audit quality inputs through structural, relational, and cognitive social capital. Accordingly, social capital can be considered an audit firm resource that can smooth auditors' tacit knowledge-sharing progress.

3. Research Methodology

The current quantitative research is placed in the demonstrability research group and the descriptive studies category. The research method is a descriptive survey and uses a questionnaire to collect information. The research hypotheses were tested using the structural equation method and SmartPLS software.

3.1 Research hypotheses

H1: Occupational attitude has a significant effect on knowledge sharing.

H2: Mental well-being has a significant effect on occupational attitudes.

H3: Mental well-being has a significant effect on knowledge sharing.

H4: Occupational attitudes mediate the relationship between mental well-being and knowledge sharing.

3.2 Research model

According to the theoretical concepts and literature review, the conceptual model of the research (Figure 1) is presented.

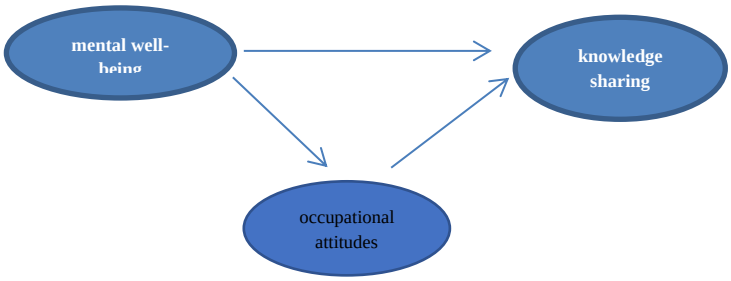

Figure1. The model of research

3.3 Research variables

Occupational Attitude: According to Azimi et al. (2018), the dimensions of human factors (6 items), occupational factors (6 items), and environmental factors (8 items) were used to measure job attitude.

Knowledge-sharing: For the behavior of knowledge sharing, using the study of Hou et al. (2009), the dimensions of sharing best practices (best practices), sharing errors and mistakes, and promoting ideas are used.

Mental well-being: The Keyes and Magyar-Moe (2003) questionnaire measures mental well-being. Dimensions include emotional, psychological and social dimensions.

3.4 Statistical population and sample

The statistical population in this research is auditors working in auditing organizations and auditing institutions are members of the Official Accountants' Society in Iran. Given that the statistical population in this research is unlimited, according to Cochran's formula, the number of statistical samples should be around 384 participants.

A simple random method was used to select the sample, and the questionnaires were sent electronically through social networks and also by attending audit institutions among the members. 420 participants participated and completed the questionnaire. Finally, data analysis was done on 357 questionnaires because some answers were missing, incomplete, or distorted.

3.5 Description of demographic variables

Before performing any analysis and interpretation, the demographic variables of the people in the statistical sample were investigated using frequency tables and graphs. The frequency of the respondents based on gender, age, level of education and work experience are analyzed in Table 1.

Table 1. Frequency distribution

Feature	Answer	Frequency	Relative frequency percentage
Gender	Male	216	60.5
	Female	141	39.5
Age	30 years and less	32	9
	31 to 40 years	105	29.4
	41 to 50 years	143	40.1
	More than 50 years	77	21.6
Level of Education	Expertise and less	80	22.4
	master degree	261	73.1
	Ph.D.	16	4.5
Job experience	1-10 years	120	33.6
	11-15 years	106	29.7
	More than 15 years	131	36.7

As seen in the above table, among the 357 respondents, 216 (60.5%) are male, and 141 (39.5%) are female. 32 participants (9 percent) are under 30 years old, 105 participants (29.4 percent) are between 31 and 40 years old, 143 participants (40.1 percent) are between 41 and 50 years old, and 77 participants (21.6 percent) are more than 50 years old. The education of 22.4% is at the expert level and below, and the education of 73.1% is at the master's level. Also, 4.5% of people have doctorate degrees. The frequency distribution of the respondents' work experience shows that the highest frequency is related to the category of more than 15 years, constituting 36.7% of the total frequency. Then the category of 11 to 15 years is in the second place with a frequency of 29.7%.

4. Research Findings

4.1 Reliability and convergent validity

Cronbach's alpha and composite reliability coefficients are criteria for checking the internal consistency between observable variables in a measurement model. Internal consistency indicates the degree of correlation between a variable and its related items. The acceptable criterion for Cronbach's alpha coefficient and composite reliability coefficient, which will indicate the reliability of the measurement model, is a minimum value of 0.7.

Table 2. The standard model and reliability

Variable	Cronbach's alpha coefficient (Alpha >0.7)	Composite reliability coefficient (CR>0.7)	Average variance extracted (AVE>0. 5)
Occupational attitudes	0.905	0.918	0.616
human factors	0.818	0.869	0.527
Occupational factors	0.908	0.929	0.686
Environmental factors	0.906	0.922	0.597
Mental well-being	0.962	0.964	0.680
Emotional well-being	0.944	0.952	0.624
Psychological well-being	0.948	0.954	0.536
Social welfare	0.932	0.940	0.512
Knowledge sharing	0.904	0.919	0.743
Sharing the best working methods	0.855	0.902	0.696
sharing errors and mistakes	0.815	0.878	0.643
Promote the idea	0.807	0.874	0.634

Convergent validity measures the extent to which the underlying variable is explained by the observable variables, measured by the average variance extracted (AVE) criterion. In other words, this index shows the degree of correlation of a structure with its representative objects. A minimum value of 0.5 is considered for this index. The results are presented in Table 2.

As seen in the above table, the values of Cronbach's alpha coefficient of all research variables are more than 0.7, and the appropriateness of reliability is confirmed with this index. The values of the combined reliability coefficient of all the studied variables are more than 0.7, and once again, it demonstrates the appropriateness of the reliability of the variables. Also, the mean of the extracted variance of the variables is more than 0.5, and the suitability of convergent validity with this index is also confirmed.

4.2 Divergent validity (Fornell and Larcker method)

Table 3 presents the results of divergent validity using Fornell and Larcker's method to investigate divergent validity in the measurement model.

Table 3. Fornell-Larcker matrix results

First order variables	Human factors	Occupational factors	Environmental factors	Emotional well-being	Psychological well-being	Social welfare	Sharing the best working methods	Sharing errors and mistakes	Promote the idea
Human factors	0.726								
Occupational factors	0.539	0.828							
Environmental factors	0.265	0.474	0.772						
Emotional well-being	0.382	0.370	0.388	0.790					
Psychological well-being	0.355	0.429	0.477	0.450	0.732				
Social welfare	0.428	0.476	0.443	0.577	0.547	0.716			
Sharing the best working methods	0.553	0.546	0.507	0.423	0.483	0.551	0.834		
sharing errors and mistakes	0.590	0.566	0.585	0.479	0.540	0.587	0.652	0.802	
Promote the idea	0.491	0.546	0.496	0.417	0.497	0.477	0.483	0.707	0.796

The above table shows the results of Fornell and Larcker's method for investigating divergent validity. The AVE root of each variable is located in the main diameter, and the correlation values of the variables are located under the main diameter. This method needs to confirm the divergent validity because the main diameter is greater than the following values, which happened in this research. Fornell and Larcker's method confirms the divergent validity.

4.3 Review of the structural model

A structural model is a model that examines the relationship between hidden variables. Figure 3 shows the conceptual model of the research in the case of standardized path coefficients.

The diagram below shows the conceptual model of research in the case of standardized path coefficients.

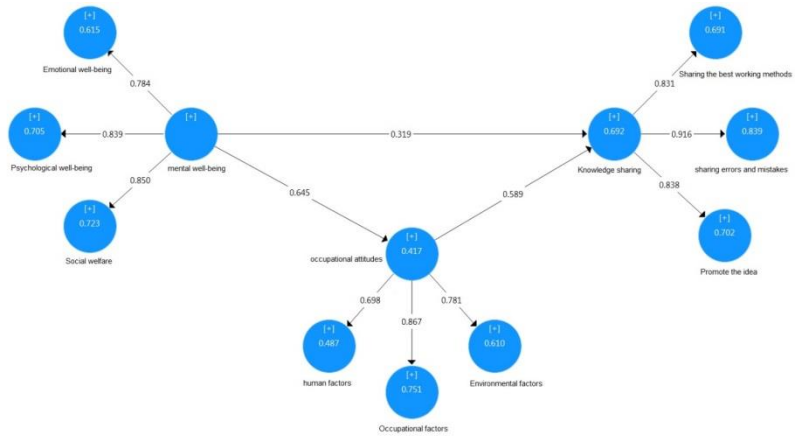

Figure 2. Path coefficients (Source: PLS-SEM)

The diagram below shows the conceptual model of the research in each state of the significant coefficients of T.

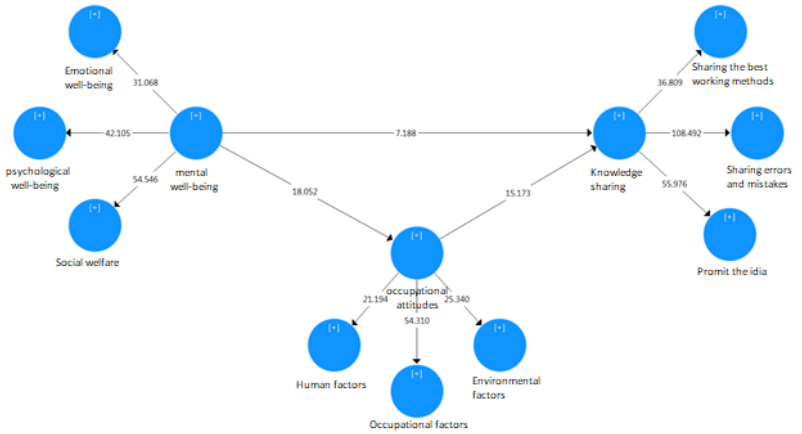

Figure 3. T-value (Source: PLS-SEM)

The first criterion of examining the structural model is the significant t coefficients between the underlying variables. That relationship or hypothesis is confirmed if the obtained value is more than 1.96. As shown in Table 4, the value of the t statistic and path coefficient between job attitude and knowledge sharing are 15.173 and 0.589, respectively (β=0.589, t=15.173>1.96, P<0.05). Considering that the significance value (t-value) is greater than 1.96 and the significance level (0.00) is less than 0.05. It can be concluded that this path coefficient is significant at the error level of 0.05; that is, job attitude has a positive and significant effect on knowledge sharing.

Table 4. The results of the path coefficient test

Path: Independent variable – dependent variable	Path coefficient	Std. dev.	T-value	p-value	R^2	Q^2
Occupational attitudes → Knowledge sharing	0.589	0.039	15.713	0.000	0.455	0.174
Mental well-being → occupational attitudes	0.645	0.036	18.052	0.000	0.415	0.152
Mental well-being → sharing knowledge	0.319	0.044	7.188	0.000	0.619	0.334

As a result, the first hypothesis of the research that there is an effect of job attitude on knowledge sharing is confirmed.

The findings show that the t-statistic and path coefficient value between mental well-being and occupational attitudes equals 18.052 and 0.645, respectively (β=0.645, t=18.052>1.96, P<0.05). Considering that the significance value (t-value) is greater than 1.96 and the significance level (0.00) is less than 0.05, It can be concluded that this path coefficient is significant at the error level of 0.05; That is, mental well-being has a positive and significant effect on occupational attitudes. Therefore, the research's second hypothesis that mental well-being affects occupational attitudes is confirmed. Also, the results show that the t-statistic and the path coefficient between mental well-being and knowledge sharing are 7.188 and 0.319, respectively (β=0.319, t=7.188>1.96, P<0.05). Considering that the significance value (t-value) is greater than 1.96 and the significance level (0.00) is less than 0.05, It can be concluded that this path coefficient is significant at the error level of 0.05; That is, mental well-being has a positive and significant effect on knowledge sharing. Therefore, the research's third hypothesis that mental well-being affects knowledge sharing is confirmed.

The fourth hypothesis of the research has been examined using the Sobel test. Considering that the value of the Sobel statistic is equal to 11.13 and more than 1.96, and the significance level of the test is lower than the error level of 0.05 at the 95% confidence level, the mediating effect of occupational attitudes in the relationship between mental well-being and knowledge sharing can be confirmed once again. The indirect effect of mental well-being on knowledge sharing is estimated at 0.379. The VAF index shows that 54.2% of the effect of mental well-being on knowledge sharing is applied through occupational attitudes.

Table 5. Sobel test results

Sobel test value	Significance level	The effect of mental well-being on knowledge sharing.			VAF	Test result
		Direct effect	Indirect effect	Total effect		
11.130	0.000	0.319	0.379	0.698	0.542	Confirmed

4.4 The goodness of fit the model

The structural model of this study is a reflective model, thus was assessed via coefficient of determination (R2), blindfolding-based cross-validated redundancy (predictive relevance, Q2), statistical significance and relevance of path coefficient as suggested by Hair et al. (2019). the coefficient of determination related to the endogenous (dependent) variables in the model indicates the effect of an exogenous variable on an endogenous variable, where three values of 0.19, 0.33 and 0.67 are considered as the criterion value for weak, medium and strong values of the coefficient of determination. The results of Table 5 show that the independent variables can explain the variance of the dependent variables. Another criterion for examining the structural model is Q^2. This standard specifies the predictive power of the model independent variables. Three values of 0.02, 0.15 and 0.35 are low, medium and strong predictive power. The findings of Table 5 show that the index Q^2 is optimal. Therefore, it can be concluded that the model's ability to predict endogenous variables is at a favorable and acceptable level. There is an index called GOF to evaluate the fit of the whole model. This test determines the overall quality of measurement and structural models. The formula for calculating the GOF index is as follows.

$$GOF = \sqrt{\overline{Communalities} \times \overline{R^2}} = \sqrt{0.455 \times 0.657} = 0.546$$

The higher the value of this index, the higher the fit of the model, and the closer it is to zero, the lower the model's fit. Given Wetzels et al. (2009) Introduced three values of 0.01, 0.25 and 0.36 as weak, medium and strong model fit, the research model is at a favorable and acceptable level.

5. Discussion and Conclusion

Awareness of attitudes enables a person to predict behaviors to a large extent. Many factors cause behaviors and various conditions and situations are effective in their formation. All these factors and conditions direct the behavior in the contexts compatible with the attitudes, and with the passage of time and the continuity of some primitive conflicts, which usually occur between the two, give way to adaptation and healing. On the other hand, mental well-being provides a suitable platform for progress to achieve goals, promote people in their altruistic participation in the work environment, and increase productivity. This research investigates the relationship between mental well-being and knowledge sharing in auditors with a mediating role of occupational attitudes. The research results showed that occupational attitudes positively and significantly affect willingness to share knowledge with independent auditors. The role of internal motivation in people and its effect on knowledge sharing shows that any manager's action that improves employees' attitudes will increase the organization's effectiveness. Knowledge sharing among audit team members can create significant learning and training resources and is a powerful mechanism for improving the audit firm's performance. Therefore, senior auditors are advised to increase employee trust so that people do not fear losing their unique value and confidently share their knowledge and learning with their colleagues. These findings are consistent with the results of Alvani and Lorestani's (2015) studies. The research results showed that mental well-being positively and significantly affects occupational attitudes and shared knowledge in independent auditors. Mental well-being is a positive judgment of life and feeling good. A person with high mental well-being experiences frequent life satisfaction and pleasure and rarely experiences negative emotions such as sadness or anger. People with a higher level of mental well-being feel more secure; They make decisions more easily and have a more cooperative spirit. These findings are consistent with Maarif and Sharifi's (2021) and Kim's (2021) studies. Senior auditors need to feel happier with members by increasing the sense of cooperation and organizational support so that occupational attitudes improve and they align their goals with the audit team’s goals and share their knowledge for the audit profession's success.

Also, the findings showed that the mental well-being of auditors increases the willingness to share knowledge with independent auditors through improving occupational attitudes. People's desire to engage in cooperative behaviors is influenced by their attitudes and mental norms regarding this action. People with positive attitudes toward life have a more collaborative spirit and are more willing to share knowledge. Considering the high turnover of employees in auditing institutions, it is recommended to promote the importance of sharing knowledge and creating a positive attitude towards it. Besides, holding training workshops and establishing an organizational atmosphere based on friendly relations and trust can improve mental and professional attitudes in auditing institutions so that knowledge-sharing behavior can be improved and increased. Also, institutions should increase the level of access and knowledge sharing by using appropriate information systems. Considering the importance of knowledge management and sharing in top audit institutions, it is recommended to future researchers that organisational barriers to knowledge sharing in independent auditors should be identified, and strategies to improve it should be identified. Moreover, the impact of auditors' personality characteristics on the willingness to share knowledge should be analyzed and investigated.

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