
Presenting a Behavioral Alienation Role Model in Career Path Development of Stock Exchange Organization Certified Auditors

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Abstract

Presenting an audit report is the basis for developing competitive strategies that, in the form of operational transparency, are able to guide stakeholders in financial decisions and inform them of operational information and facts. Because auditors have a crucial role to play in reporting these reports, they need to be more balanced, both professionally and on the basis of psychological functions, in finding performance gaps with the functional realities of companies. Therefore, knowing the individual characteristics in this area can help to develop the functions of the audit report. This is because auditors, like any person in charge of a profession, may face disruptions and negative performance characteristics that make it difficult for them to disclose corporate performance facts. Hence this study was to analyze the causes of alienation of conduct in a professional career path for a more comprehensive understanding of the auditor's job is frustration. This research is a mix of methods because through the analysis of grounded theory and with the participation of 17 auditing experts, it seeks to identify the components and statements related to the causes of behavioral alienation in the professional career path of trusted auditors of the Stock Exchange Organization. Then, through the link analysis method and with the participation of trusted auditors of the stock exchange organization, it tries to examine the stimuli and consequences of behavioral alienation in the professional career path of auditors in the form of a systematic representation model. The results obtained from the qualitative part of the existence of three cultural; Social and structural dimensions in the form of 7 categories. The results in the quantitative part also showed that the lack of symbols of professional behavior in the auditors of the stock exchange organization under the component of cultural dimension is the most important functional stimulus in auditors' professional frustrations as causes of professional behavior alienation that can result from this cultural disorder. Cause social conflicts in the professional work of certified auditors of the stock exchange organization.

Keywords: Professional intuition, Career Path, Stock Exchange Organization Certified Auditors.

Introduction

Our world is the world of organizations and its main driver is human beings who, if properly understood, multiply the value of organizations. For this reason, attention to human resource planning and management in organizations is more important today than ever before, because the growth and development

of societies along with environmental and social pressures have changed the level of approaches and perceptions of human resources and have caused conflicts and conflicts in job and task areas to increase (Mehdi Beigi et al, 2018: 149). Considering that human resources are the main, largest, and most valuable asset of any organization and community, can lead to the importance of approaches and expectations of human resources because, without the semantic identity of human beings in the areas of the task, group, organization, and community can be meaningful.

Does not (Rajabi and Shirazian, 2017: 108). In fact, the semantic identity of human beings in terms of occupation is an identity based on the professional way of work that each person, depending on the type of job and professional motivations he has, defines, and causes to show more coherent functions of responsible actions in this direction (Sheikhesmaili and Hezbavi, 2016). In the new approach of human resource approaches in the design and development of behavioral functions, professional career management is a tool for implementing human resource development programs whose main purpose is to create a balance between individual, organizational and social needs, so that the person as a role player does not suffer from frustration and identity crisis and perform a more effective role of performing tasks (Lee and Lee, 2018). In the meantime, some jobs and professions have more responsibility than other professions in terms of accountability, which can reduce the effectiveness of the work of auditors, causing identity crises in them, crises that cause auditors stress and job erosion, and Increases social frustrations in them (Nehme et al, 2019).

In order to provide appropriate professional services, auditors, in addition to having the necessary knowledge and skills and continuous training and adornment with moral virtues, must play a role in perfect physical and mental health and with strong motivation and full of passion and job interest. But there are always tensions and pressures in the auditing profession, along with contradictory cultural layers and the existence of various social factors that cause auditors to suffer from erosion (Plant et al, 2017). Erosion causes burnout in smaller areas and behavioral alienation in larger areas. Erosion is a psychological and more detailed state based on individual approaches in the workplace, which is created by ineffective strategies to deal with pressures and tensions within the job in the auditing profession.

This syndrome develops gradually after a period of experiencing emotional stressors and affects the quality of auditors' work (Pejuskevic et al, 2011). Behavioral alienation, while a philosophical domain in human resources, is based on social and macro pressures and tensions that cause the individual to

experience critical identity in general. In other words, behavioral alignment in auditors refers to the distance between what one expects and what one experiences. Expectations that are not necessarily professional but can be derived from the cultural and social values of the profession at the community level, motivation, and interest in the auditing profession (Mclachlan, 1989). The lack of these expectations upsets the behavioral values in the auditing profession and creates a mismatch between the perception and the level of expectations of the individual, thus increasing the level of behavioral alignment in the career of auditors. Hegel can be considered the first thinker to seriously and philosophically discuss the concept of occupational alienation from a philosophical point of view.

But in terms of the social context of each profession, alienation has more of a metaphorical aspect, which means the collapse of principles and the imbalance between work procedures and cultural and social characteristics (Amarat et al, 2018). There are different definitions of alienation, but a simple definition of alienation is that man does not feel his true self and mentally becomes something that is not himself. In other words, behavioral alienation means mental beliefs that create a kind of contradiction between objective facts and social, cultural, and structural facts and lead to an identity crisis. Although behavioral alienation in auditing may also be considered from a philosophical perspective, from a regulatory perspective, stimuli such as binding standards have also led the profession to an identity crisis.

In fact, according to the statistics of the International Labor Organization (ILO) (2011), jobs such as auditing along with other jobs such as lawyers, managers, etc. are one of the most stressful and responsible jobs. According to Tummers and Dulk (2013); Fedi et al (2016) and Kerse & Babadag (2019) mentioned jobs that have job crises at different stages of the career path. Although these studies consider the cause of its occurrence to be necessarily the existence of cognitive or work factors, at the same time, they use the unknown term alignment to describe the characteristics and causes of its occurrence, which goes beyond mere job characteristics.

Although various researchers such as Goretzki and Messner (2019) have interpreted the existence of these crises as transient, official statistics from international organizations also indicate the existence of terms such as *karoshi* (death due to overwork/job addiction term); job depression; emotional retirement and ... show the importance of research in behavioral alignment in jobs such as the auditing profession. Therefore, due to the novelty of the concept of behavioral alignment in the auditing profession and the lack of

coherent theories related to this field, this study tries to rely on qualitative/interactive analysis, while identifying the most effective causes of behavioral alignment of auditors in the form of a model.

Systematically investigate the stimuli and consequences of this structured conflict in the auditing profession, especially government auditing. Paying attention to this field from a research perspective can make the content recognition of the auditing profession more dynamic by the organizations and institutions formulating human resources strategies in the auditing profession and help to improve the level of performance and behavioral effectiveness of auditors in this field. Therefore, this study seeks to answer the question of what are the most effective causes of behavioral alienation in the professional work of certified auditors of the Stock Exchange Organization. The second part of this research, by examining the theoretical foundations related to the nature of research, tries to help the theoretical coherence in this regard and provide theoretical support for the empirical analysis of research.

In the third part, this research tries to contribute to the analytical coherence in the fourth part by presenting the research methodology and the target community. In the fourth section, in the first step, the findings based on the interviews are presented in the form of coding steps, and in the second step, the analysis of the focal group findings is discussed in the form of systematic analysis.

Theoretical Basics

Behavioral alienation

The category of behavioral alienation or the phenomenon of identity alienation is one of the topics of interest to philosophers and thinkers of the contemporary period. Thinkers such as Hegel, Marx, Marcuse, and Adorno are among those who have studied alienation from a philosophical point of view. But with the growth and development of the humanities, the concept of alienation went beyond purely philosophical content and format, and by combining the fields and other fields of the humanities explored a newer form of behavioral concepts based on alienation.

Behavioral alienation is a concept of self-alienation in the content and defined job frameworks that refer to the separation of the individual from himself and society and profession. In fact, behavioral alienation is a kind of discouragement and disregard of individuals and different social groups under the influence of alienation, which causes fragility in the social structure and members of the social network are pessimistic about social processes and

suffer from despair about the future and social isolation away from any social connection (Goodarzvand Chegini et al, 2014).

Therefore, a person who feels hostile to society in general and the socio-cultural system, in particular, is more likely to engage in professional behavior alienation and experience lethargy in the form of a crisis of anonymity under these circumstances. What factors cause behavioral alienation in individuals in a society is based on different perspectives.

One group of thinkers defines the causes of this problem as social factors in the construction and formation of a profession (Chiaburu et al, 2013), while another group of thinkers such as Kerse and Babadag (2019); Nair and Vohra (2012) and (2010) examine the cultural causes of behavioral alienation. In fact, due to the inherent complexities of societies and cultures governing social and professional structures, it is not possible to define the components and criteria that create behavioral alienation, because both of the complex structure of the job definition in society contradicts the characteristics of culture and the individual. Perceptual differences in the definition of job content are created for individuals (Ghafouri Keleh and Mohseni Tabrizi, 2018).

Today, due to the phenomenon of alienation from work, the behavioral and functional process of the profession is disturbed and this phenomenon has caused the real functional functions in society to become a crisis or cultural abnormality. In fact, behavioral alienation can be defined as a syndrome of indifference and aversion to the profession, which is accompanied by a negative attitude towards society and the structure of the formation of a profession and causes a person to sink into a crisis of ignorance or social and cultural alienation.

Kumar (2010), on the other hand, does not consider behavioral alienation in occupations as an individual factor and considers it as a complex and intertwined structural product from managerial functions to social functions that upset the balance and create conflict in social relations at the individual level.

Professional career path

Professional career path, as an upward ladder metaphor, is a term derived from users of stone carriers in mines as well as horseshoes (Farahi et al, 2019). The career path is very carefully translated into Persian, the first syllable of which is the same in Persian and Latin (Mahdad, 2006). Many interpret the term to mean that "career path" means advancement in the profession and organization, but relying on the specialized concepts and operational definitions of

researchers such as Draz (2010); Hindi et al (2013), and Carette et al (2013) defined road work as a concept based on the course of change during tenure in a profession. A path that, if not aligned with individual perception and professional and social perception, can greatly reduce motivation and the level of individual satisfaction.

The positive professional career path is a model of work-related experiences that balances the path of a person's personal and social life and the path of career and tasks and makes a person have good perceptual and content satisfaction from his job (Jeffrey and Greenhaus, 1997). The career path can be examined from both practical and theoretical perspectives.

From a practical point of view, the objective description of the sequence, sequence, and sequence of the profession in the course of a person's working life is like the equality of promotion; justice of rights and benefits; equilibrium in professional communication, etc., and the theoretical aspect of professional life are described as the mental description or mental perception of the individual of the profession and progress (work-life balance, job challenge, etc.). In the meanwhile, the individual's mentality, which is branched from his perceptions, shapes the success and the external social status of the individual (Draz, 2010). External success at work reflects an individual's perception of mental success and depends on structural, cultural, social, and even family support (Kossek and Ollier-Malaterre, 2019).

Alienation of social cognition in professional career path

The theory of social cognition alienation in line with the approach of creating a job identity crisis and the opposite of burnout is based on large dimensions such as social dimensions and cultural values that originated from Bandura's theory of social cognition and the consequence of integrating Bandura theory of social cognition in domain-specific theories. Job performance and job conflict (Belhassen and Shani, 2013).

Emphasizing cognitive and contextual factors in social and cultural dimensions, this theory seeks to draw a network of relationships between individuals in relation to job, community, and family (Liguori et al, 2018) to the interaction between individual, behavioral and environmental factors in Explain the length of the career path (Lent and Brown, 2013). According to this theory, individual, social, and cultural factors are important elements of behavioral erosion in the career path of the profession that their recognition can balance and control conflicts in the role of the individual as a performer of various roles both in terms of duty and in social and family and even individual help.

In describing the social cognition alienation in the professional career path, Bandura has sought to provide a more substantial understanding of the meaning of alienation or the job alienation crisis by combining detail and macro approaches. Bandura tried to develop an understanding of social cognition alienation in the professional career path by using the two concepts of situational self-efficacy and holistic self-efficacy. Holistic self-efficacy is considered an intrapersonal (personality) variable and situational self-efficacy is considered a motivational dimension of social cognition. According to this theory, the situational theory of self-efficacy consists of individual beliefs that are constantly changing and has a stable interaction with individual resources (holistic self-efficacy), environmental resources (social/cultural), and behavioral factors (Liguori et al, 2018). While self-efficacy refers to judging a person's ability to perform a behavior (action) in a particular context, the expected consequences focus on the predicted results of that behavior (action) and argue that people have time to formulate and commit to their goals, they can expect to get the desired outcome.

In addition, individuals are encouraged to state their goals for growth and development in the presence of high self-efficacy and expected outcomes (Dahling et al, 2013). The theory of social cognition about creating alienation in professional career path acknowledges that self-efficacy affects both expected individual and social outcomes as well as individual and socio-cultural goals; this means that the higher the self-efficacy, the higher the expected outcomes and goals. According to this theory, expected outcomes and self-efficacy are interdependent, and individual and socio-cultural factors, if there are indirectly negative holistic self-efficiencies, indirectly create behavioral alignments in the career path of the individual.

Literature Review

Nehmi et al (2019) conducted a study entitled "Review of auditors 'performance: dynamics or stability of auditors' behavior." The purpose of this study is to identify the dimensions that affect the behavior of auditors during their professional careers. The research tool was a questionnaire and the target population was 288 auditors of large institutions in Canada. In this study, a questionnaire was used to collect research data and the results showed that cultural, social, personal, and competitive dimensions in general play a significant role in increasing the dynamics of auditors' professional behaviors during their professional career path so that social support for the independence of the auditors 'profession can be very effective and important in improving the

level of work functions of the auditors' profession in creating a balance between social and professional roles and controlling conflicts between roles. Kerse and Babadag (2019) conducted a study entitled "Career path based on organizational bullying as a factor for behavioral alienation in the workplace." This study was conducted over a period of 6 months with the participation of 240 university professors in Turkey.

The research tool for data collection was a questionnaire and used Partial Least Squares Analysis (PLS) to fit the model and test the research hypotheses. The results showed that the work environment based on behavioral and structural bullying has caused behavioral functions along with conflicts to play a role and increase the level of behavioral elimination in individuals. Plant et al (2017) conducted a study entitled "Development of Auditors' Professional career path". The purpose of this study was to identify the determinants in the work of internal auditors in South African stock exchange companies. 65 internal auditors in South Africa were used to gather information through focus group discussions and semi-structured interviews about their experiences with the determinants of success in the work of internal auditors.

The results of the analysis of interviews in the form of focus groups showed that the learning environment, management support, commitment of novice internal auditors (attitude and motivation to learn), and related, structured, and effective learning programs in the workplace are among the most effective reasons for professional development of professional career path of internal auditors. Everett and Tremblay (2014) conducted research on the role of ethics in the auditing profession. This study, which was based on the research method of dialectical and interactive research by interviewing experts in the internal audit profession, showed the priority of internal auditors is to increase the level of criteria such as commitment and job satisfaction, promoting the level of behavioral values and respect for the internal audit professional framework in companies to in this way, contradictory values cause the destruction of the face and personality of this profession in the society. Guthrie and Ambrose (2012) conducted a study entitled "Burnout in Public Sector Accounting."

The results of the analysis showed that the gender of public sector accountants, due to differences in job satisfaction and their job achievements, has led to a more severe metamorphosis among male employees and a decrease in personal adequacy among female employees. In internal research, Valiyan et al (2019) conducted a study entitled "Development of the professional career path of internal auditing according to the characteristics of organizational learning." 15 accounting and management professionals participated in this

study as members of the target community who were selected through theoretical sampling.

The results of the proposed model showed 7 conceptual categories including adherence to ethical values, learning environment, organizational commitment, management support, professional commitment, dynamics of audit committees, and training in the form of 21 sub-categories. Pourezat et al (2018) conducted a study entitled "Study of career path stories with a narrative analysis approach (structural and content)." In this research, first the theoretical foundations of narrative research methods in social sciences were examined and then adopting an appropriate research method, the career path story with a narrative analysis approach (structural and content) was examined. Structural and content analysis of individuals' career paths indicates that four types of stories can be identified, including ascent, ups, and downs, indifference, and decline in the participants' career path stories. In addition, the themes of interpersonal relationships, control, preparedness, job position, and psychological trauma are the most important themes that are repeated in the story of the participants' career paths.

The results showed that narrative methods help people to understand the semantic experience of their career path and also provide the possibility of changing or improving it. Rajizadeh and Zangiabadi (2015) conducted a study on burnout and related demographic factors among accountants working in state-owned companies. This study aimed to determine the severity of different dimensions of burnout and their relationship with demographic characteristics among accountants. In the first half of 2014, 95 accountants working in state-owned companies in Kerman were selected through available sampling.

The measurement tools were the demographic characteristics form and the standard Maslach questionnaire. The results showed that most accountants suffer from emotional fatigue and depersonalization with low or moderate intensity but a severe or moderate decrease in personal adequacy. Emotional fatigue is more severe in men and older age groups, depersonalization among married and male accountants, and lower self-efficacy among chief accountants, those with higher education, accounting graduates, married men, and men. There was no statistically significant relationship between service history and any of the three dimensions of burnout.

Research Methodology

The methodology of this research, from the perspective of data type, is two-

phase based on Interactive/Qualitative analysis with the participation of panel members and certified auditors of the Stock Exchange Organization, which seeks to identify the causes of behavioral alienation of trusted auditors it is in the form of link analysis.

The research approach is inductive/deductive because by focusing on interviews with accounting and financial management experts in the academic field in the quality and scoring of focus groups (a group of trusted auditors of the Stock Exchange Organization who have more than 5 years of experience) in the interactive part seeks to understand the concept of the phenomenon. In the first phase, this research identified components and categories through an interactive qualitative analysis based on contextual theory, and then in the form of focus groups, developed and theoretically explained the reasons for the behavioral alienation of trusted auditors of the stock exchange organization. On the other hand, from the point of view of the result of this research, it is considered exploratory research, because the concepts related to this field are not coherent and developed, at least in the areas of professional behavior of professions, especially auditing and this study seeks to identify the causes of behavioral alienation in the form of a model based on functional behavioral facts of trusted auditors of the stock exchange in this way, by controlling job crises, lead to the development of auditors' behavioral values.

In other words, the use of the foundation data analysis method in this type of research, for which there is no coherent theoretical basis, allows the researcher to create more theoretical and conceptual discussions and lead to a more theoretical understanding of that particular issue, such as recognizing the causes of behavioral alienation of trusted auditors of the Securities and Exchange Commission, and to develop a new theory on this concept based in part on ethical, behavioral, and cultural philosophies.

In other words, the new theory is not based on the researcher's personal opinion, but on the fact that it is based on data collected from the real environment and in real conditions. Interactive qualitative analysis (IAQ) is a constructivist approach because it is based on the realistic mindset of the interviewees based on grounded theory and focus group analysis. Based on this analysis, which is a combination of qualitative and quantitative research, an underlying theory based on the Emerging or Glaser (1992) approach was used to identify the components and categories of causes of behavioral alienation of trusted auditors of the stock exchange organization.

In fact, this approach allows the researcher to ask open-ended questions to the interviewees through interviews with experts, based on three coding steps,

ie open coding and then, based on axial coding, summarizing the many concepts created and guiding the research path, and finally, based on selective coding, present the research model for theorizing purposes. It should be noted that the emerging approach in contextual theory requires a fixed adaptive categorization that does not merely describe categories. And categories are compared to events and happenings and are slightly different from Strauss and Corbin's (1998) underlying paradigm model theory.

On the other hand, in the second part of the analysis, the interactive part, the participants are asked to rate the categories and components based on the concepts and job experiences in the form of focus groups through the link questionnaires, a sample of which is given below, based on that, Affinity Relationship links (ARL) of the research components based on the analysis of the focal group that is in the context of the target community, and to create a graph based on the representation of the system of influence (SI). Therefore, research questions (which are different from interview questions) are:

1. Qualitative research question) what are the reasons for the alienation of the behavior of trusted auditors of the Stock Exchange Organization?
2. Quantitative research question) what are the systemic stimuli in creating alienation behaviors of trusted auditors of the stock exchange organization?
3. Quantitative research question) what are the systemic consequences of creating the alienation of the behavior of the auditors of the stock exchange organization?

Research Population

In the first phase, according to Strauss and Corbin (1998), in order to adhere to the principles of data-driven theory, theoretical sampling with a purposeful approach "to maximize the opportunities for comparing events, events, or happenings" was used and in this way, it is possible to determine how to change a category based on its characteristics and dimensions. Based on this, the researchers first tried to select knowledgeable individuals based on a list of criteria to prevent deviation and waste of time during the interviews. These criteria are:

1. Carrying out qualitative research in relation to the functional and behavioral domains of the auditors of the Securities Exchange Organization
2. Having professional experience in auditing

3. Understand the concepts of professional behavior in auditing, especially public sector auditors

Based on the above two criteria, first, the list of behavioral and functional researchers in the community of certified public accountants and available university professors, it was determined that this work was done through individual links and searching on reputable scientific and research sites. Then via email; In-person or face-to-face contact, while explaining the objectives of the research, they were asked to participate in this research if they wished. And secondly, knowledgeable people (so-called knowledgeable gatekeepers), introduce qualified people to participate in this research, which was the technique used to select experts, the snowball or chain sampling technique. 9 people participated in the first round, and the interview with them began after coordination. Initially, based on the lack of coherent criteria for the elimination of professional behavior, attempts were made to conduct in-depth and completely open interviews to create the dimensions, concepts, and categories of research.

Simultaneously with the open source research and analysis, the researchers were introduced to other experts with the participation of the interviewees, and since then, the interview has been conducted mostly in-depth to create a theoretical saturation point in interview 17. It is noteworthy that the depth of the interviews was high and the duration of the interview usually lasted 80 to 120 minutes, so the open source code generated from each interview was high and this can be considered as a reason to reach the theoretical saturation point in interview 17.

Most of the interviews were conducted face to face, but due to limitations such as distance, time mismatch, etc., social networking software was also used. During the interview, an attempt was made to observe ethical principles in maintaining the interviewee's topics and views, and the researchers tried not to give way to the interviewee, in order to gain their trust and confidence in conducting the interview.

In the second phase, in order to conduct the interactive part of the research, 20 certified auditors of the Stock Exchange Organization were asked to respond to the link analysis questionnaires as members of the focus group after evaluating the components and categories of the quality section and approving them. It should be noted that since link analysis in the interactive section is an analysis based on a systematic analysis of the levels of specific internal links of the participants, and should be done based on a specific criterion such as experience or expertise by the participants, it is limited in

sample size, which is confirmed by the research of Northcutt and McCoy (2004). In interactive analysis, Northcutt and McCoy (2004) present the statistical population as quantitative due to analytical functions.

Criteria for research approval from the perspective of acceptability and pluralism

Biphasic research has no value and loses its usefulness because it creates categories and components for the purpose of explanation in the interactive or quantitative part without scientific accuracy and re-evaluation. To evaluate research with a qualitative/interactive approach, instead of validity and reliability criteria, the criteria of acceptability and pluralism have been proposed (Strauss and Corbin, 1990). The following table examines these criteria:

Table 2. Criteria for research approval from a qualitative/interactive perspective

| Acceptability | pluralism |
|---|--|
| Acceptability means the extent to which the research findings reflect the experiences of the participants, the researcher, and the reader regarding the phenomenon under study (Janesick et al, 1994: 215). | Pluralism is a way to validate. Since the problem is not adequately solved in any way, pluralism is used; Because each method examines empirical reality from different aspects. Therefore, multiple methods of observation should be used in this field (The same source). |
| Acceptance criteria | Criteria of pluralism |
| Appropriateness: Are the research findings consistent with the experiences of experts in the field and participants? In order to meet this criterion, the findings of the present study were confirmed after the evaluation and refinement of two participating experts. Also, the emerging theory was provided to 5 participants and their supplementary opinion was applied. | Pluralism in Data: Is Theoretical Support for Research Approved? Considering the multiplicity of sources used in this research, which were simultaneously taken notes and repeated reviews based on the theoretical foundations and references used, it can be said that from this perspective, the research is approved. |
| Applicability or usefulness of the findings: Do the research findings provide new insights and are they applicable? In this regard, it should be said that the findings of the present research in the practical dimension in recognizing the causes of alienation of auditors' professional behavior have achieved a function of understanding this profession that can be considered in future research. | Pluralism in the researcher: In this regard, another person (co-author) followed and evaluated the process at the same time as the researcher, and also the resulting model was approved by managers and experts. |
| Concepts: Have the research findings been an expandable concept for other research? Concepts created in the form of categories and components have well been able to create a framework for behaviors that need to be controlled. | Pluralism in theory: The opinion of the evaluators in this section was that in this study, due to interviews with elite people, it can be expressed according to the scientific level of these professors in the field of accounting and management. |
| Cite memoirs: Since any researcher in the process of analyzing the findings cannot keep in mind all the topics, opinions, insights, and statements, the use of memoirs is necessary. In this regard, researchers have tried to pay attention to the causes of the behavioral alignment of auditors in different parts of the narrative process and cite it as a central phenomenon. | |

Result

No pre-determined and definitive list of the causes of auditors' behavioral alienation, and no definitive possibility of identifying and restricting all characteristics related to the behavioral and functional characteristics of trusted auditors in a specific set with clear demarcations between job crises, and there is no development of professional behavior. However, the findings of this study show that the interviewees in this study were able to identify a good understanding of job frustrations and alignments of professional behavior, given the researcher's initial description of the subject for them and specify its features and dimensions. First, it was determined based on the preliminary results after the interviews in the form of Table (3).

Table 3. The process of the emergence of concepts and categories up to the limit of theoretical adequacy

| Contributors | Number of open codes | Number of concepts | The emergence of new concepts | Modify previous concepts |
|--------------|----------------------|--------------------|-------------------------------|--------------------------|
| No. 1 | 22 | 14 | 7 | - |
| No. 2 | 19 | 14 | 10 | - |
| No. 3 | 21 | 12 | 13 | 3 |
| No. 4 | 17 | 11 | 10 | - |
| No. 5 | 18 | 14 | 9 | - |
| No. 6 | 21 | 12 | 11 | 2 |
| No. 7 | 16 | 8 | 6 | - |
| No. 8 | 15 | 10 | 4 | - |
| No. 9 | 17 | 10 | 8 | - |
| No. 10 | 14 | 12 | 6 | - |
| No. 11 | 13 | 6 | 4 | - |
| No. 12 | 11 | 7 | 2 | - |
| No. 13 | 9 | 6 | 4 | - |
| No. 14 | 9 | 8 | 2 | - |
| No. 15 | 6 | 4 | 3 | - |
| No. 16 | 4 | 2 | - | - |
| No. 17 | 3 | 1 | - | - |
| Total | 235 | 151 | 99 | 5 |

As can be seen, 235 open codes in the form of 151 concepts were created in the qualitative analysis of the underlying theory. Accordingly, coding was done after the end of each interview, and this process was reviewed again in the coming days in order to identify new codes finally, after reviewing and analyzing the codes in the form of three stages open, selective, and axial coding, the results were presented in the form of Table (4).

Table 4. Conceptual and categorical codes resulting from the interviews

| Theory coding | | Open coding |
|-----------------------------------|--|---|
| | Selective coding | Axial coding |
| Main classification | Subcategory | Conceptual classification |
| Cultural dimensions | Lack of moral values in work areas | Lack of institutionalization of the values of the auditing profession |
| | | Lack of accountability values |
| | | Lack of attention to the role of the auditor in creating value in society |
| | | Ignoring the functions of spirituality in the auditing profession |
| | | Ignoring the value-based originalities in the auditing profession such as skepticism |
| | Lack of symbols of professional behavior | Lack of coherent behavioral charters in the auditing profession |
| | | Lack of use of information tools in developing a culture of auditing behavior |
| | | Lack of metaphor in auditing professional ethics |
| | | Lack of specific patterns of professional behavior |
| | | Lack of job identity in the form of a symbol, message, or slogan in the auditing profession |
| Social dimensions | Existence of discriminatory injuries | Inequality of position and income in the auditing profession in |
| | | Lack of equality in terms of auditors' income with other high-paying jobs such as doctors |
| | | Imbalance in Coherent Promotion Procedures for Certified Auditors of the Stock Exchange Organization |
| | | Income inequality among trusted auditors of the Stock Exchange Organization due to gender or minority |
| | | Gender and minority disproportion in the tenure and job position of certified auditors of the Stock Exchange Organization |
| | Social conflicts | Lack of coherent social norms in adhering to professional behaviors in auditing |
| | | Lack of transparency in public accountability in public audit areas |
| | | Social frustration due to job conflicts |
| | | Economic frustrations in earning a living |
| | | Lack of media functions in encouraging the professional performance of auditors |
| Lack of behavioral reinforcements | Not to use material and spiritual incentives continuously against the observance of professional | |

| | | |
|--|------------------------------|--|
| | | ethics |
| | | Lack of coherent interactive communication in the professional audit environment |
| | | Failure to properly employ auditors commensurate with their expertise |
| | | Lack of attention to clear and transparent criteria in functional areas |
| | | Lack of separation of positive behavior versus negative behaviors in the auditing profession |
| | | Supportive frustrations due to neglect of positive behaviors in the auditing profession |
| | Lack of equality and justice | Job frustration due to discrimination and inequality |
| | | Job frustration due to lack of equal and fair job promotion |
| | | Existence of emotional burnout conflicts in auditors |
| | | Job frustration due to functional and functional overflows |
| | | Frustration with role conflicts in the auditing profession |
| | Lack of job training | Ignorance of training needs due to lack of needs assessment in the auditing profession |
| | | Lack of codified training programs in maintaining job motivation |
| | | Ignoring the educational welfare and cognitive needs of auditors |
| | | Do not change traditional procedures in education and reduce severe dependence on the profession |
| Lack of communication with the families of auditors in areas of conflict control | | |

After the dimensions related to the alienation of the professional behavior of the auditors of the Securities and Exchange Commission were determined based on the interviews conducted in the form of 7 conceptual classifications with specific components and categories, they can be presented in the theoretical framework of Glaser (1992) to provide a more coherent understanding of the concepts related to the nature of this research. In fact, the alienation of professional behavior is a kind of frustration of the auditor in the professional work that causes the behavioral and professional actions of auditors to be in conflict and tension, and duality.

The existence of frustrations can occur in various dimensions in the course of the auditor's profession while having negative personal consequences, including sluggishness and burnout, and reducing the effective audit functions in creating transparency. Because the auditing profession, according to the responsible and specialized nature and nature that is defined

for it, should both play the role of a member of the company in the capital market and enjoy being in this profession as an employee. Therefore, focusing on the dimensions of the elimination of professional behavior as a crisis of professional identity and its conceptual and theoretical knowledge can be effective in creating value in the profession for auditors. According to the given explanations, the following theoretical framework is presented:



Figure 1. Theoretical framework of qualitative research analysis

As can be seen in the theoretical framework, all three cultural, social, and structural dimensions based on the identified categories have a common and integrated concept with the concept of behavioral alienation, which can further help to understand the conceptual and theoretical related to the alignment of professional behavior in auditing.



Analysis of focal group findings

Internal links and affinity relationships links

In the process of interactive/qualitative analysis, the semantic components of a phenomenon, such as behavioral alienation, are called internal links, which are systemic 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 experiences. Experiences can be examined in the way of the auditors' professional work in the form of frustrations, crises, or anonymsities. In other words, after identifying the internal links, the next step is to theoretically codify the relationships between the internal links, and after designing in-field analysis interviews, it is possible to draw a diagram of internal relations and a visual description of internal relations.

Northcutt and McCoy (2004), as theorists in this method, presented in two separate phases Affinity Relationship Links (ARL) and Internal Relationship System (IRS) for focal group analysis and researcher analysis based on arrow direction. In other words, affinity relationship links are based on determining the direction in which components affect each other based on a matrix checklist, and in analyzing the internal relations of a system, the researcher uses the up or right arrow to interpret the relationship. They use two upward and right arrow symbols as an analytical basis with the semantic 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 (5):

Table 5. Definition of arrow direction in the analysis of internal relationships of links

| Arrow direction | Semantic definition |
|--|---|
| Upward arrow direction  | The upward direction of the arrow indicates the system outputs and represents the operating line and indicates the column. |
| Arrow direction to the right  | The direction of the arrow on the right indicates the system inputs and indicates the criterion of the operating column and the line. |

Given that analytical reporting and drawing diagrams of component identification in the framework of focal analysis is practically not possible in the context of this article, at this stage it is sufficient to mention the concepts of

collective interaction and how to achieve theoretical adequacy in the identified concepts. Based on the nature of the interactive qualitative analysis method, the researcher should construct the components and components obtained in the form of sub-main and main classifications of the qualitative analysis stage (contextual theory) in order to draw in the target community by focusing on the form of internal links and the concept of internal links so that the necessary diagrams can be compiled based on this analysis.

After identifying the internal links that caused the behavioral alienation of the auditors of the Securities and Exchange Commission, the researchers determined the Affinity Relationship Links (ARL) based on Table (4). Therefore, at this stage, it is possible to identify internal links and also draw a table of systemic effects. The concepts of internal links were coded at the same stage. Definitions of internal links are the main 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 stage, the total number of comments is determined based on the "mode" index.

Table 6. Affinity Relationship Links (ARL) between components

| Relationship between links | Abundance | Relationship between links | Abundance |
|---|-----------|--|-----------|
| ■ Level 1 / Analysis of the link between the lack of moral values and other themes | | ■ Level 3 / Link analysis of the existence of discriminatory injuries with other themes | |
| Lack of moral values in work areas → Lack of symbols of professional behavior | 13 | Existence of discriminatory harms → social conflict | 18 |
| Lack of ethical values in work areas → Existence of discriminatory harms | 16 | Existence of discriminatory injuries - Lack of behavioral reinforcements | 13 |
| Lack of moral values in work area → Social conflict | 12 | Existence of discriminatory harms → Inequality and justice | 11 |

| | | | |
|--|----|--|----|
| Lack of moral values in work areas ← Lack of behavioral reinforcements | 14 | Existence of discriminatory injuries - lack of job training | 12 |
| Lack of moral values in work areas → Lack of equality and justice | 11 | ■ Level 4 / Analysis of the link between social conflicts and other themes | |
| Lack of ethical values in work areas — Lack of job training | 11 | Social conflicts – lack of behavioral reinforcements | 11 |
| ■ Second level/link analysis Lack of symbols of professional behavior with other themes | | Social conflicts → Inequality and Justice | 17 |
| Lack of symbols of professional behavior - the existence of discriminatory injuries | 12 | Social conflict – Lack of job training | 11 |
| Lack of symbols of professional behavior → Social conflict | 12 | ■ Level 5 / Link analysis Lack of behavioral reinforcements with other themes | |
| Lack of symbols of professional behavior → Lack of behavioral reinforcements | 15 | Lack of behavioral reinforcements - Lack of equality and justice | 12 |
| Lack of symbols of professional behavior → Lack of justice and equality | 12 | Lack of behavioral reinforcements - Lack of job training | 12 |
| Lack of symbols of professional behavior - Lack of job training | 16 | ■ Level 6 / Analysis of the link between inequality and justice with other themes | |
| | | Lack of equality and justice - Lack of vocational training | 13 |

Note: The numbers specified in the frequency indicate the highest degree of agreement on the effect of the matrix of the two themes in the form of internal links to each other that according to the fashion index, the highest number of comments is entered as the final score. The blank sections show that most of the comments were about the lack of significant effect of the matrix of the two variables on each other. As shown in the table above, the highest frequency is examined in the third level and the effect of discriminatory harm on social conflict is examined from 20 focus groups, 18 agreed with the impact of discriminatory harm on social conflict.

Table 8. Affinity Relationship Links (ART) Causes of behavioral alienation of trusted auditors

| Components | Lack of moral values | Lack of symbols of professional behavior | Existence of discriminatory injuries | Social conflicts | Lack of behavioral reinforcements | Lack of equality and justice | Lack of job training | Output | Entrance | Delta | Result |
|--|----------------------|--|--------------------------------------|------------------|-----------------------------------|------------------------------|----------------------|--------|----------|-------|-------------|
| Lack of moral values | 0 | ↑ | ↑ | ↑ | → | → | - | 3 | 2 | 1 | Stimuli |
| Lack of symbols of professional behavior | → | 0 | - | ↑ | ↑ | ↑ | - | 3 | 1 | 2 | Stimuli |
| Existence of discriminatory injuries | → | - | 0 | ↑ | - | ↑ | - | 2 | 1 | 1 | Stimuli |
| Social conflict | → | → | → | 0 | - | ↑ | → | 1 | 4 | -3 | Consequence |
| Lack of behavioral reinforcements | ↑ | → | - | - | 0 | - | - | 1 | 1 | 0 | Stimuli |
| Lack of equality and justice | ↑ | → | → | → | - | 0 | - | 1 | 3 | -2 | Consequence |
| Lack of job training | - | - | - | ↑ | - | - | 0 | 1 | 0 | 1 | Stimuli |

System Representation: Drawing a System Impact Diagram (SID)

In the last step of analyzing the focus group interview data, a summary of the results of the systemic effects is plotted in the system impact diagram (SID). To draw this diagram, we first place the system drivers 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 up arrows on the system outputs are read. Subtract the sum of the number of system outputs

from the system delta system inputs if this number is positive and the outputs are more than the inputs, that system stimulus number will be read and if the number of inputs is more than the number of outputs and the system delta becomes negative, this number is called the system consequence.

In fact, this number indicates the effectiveness of the component in the system as a whole, and understanding it will play an important role in reading based on systemic facts. The next step, after properly arranging this box of internal link components, is to show the relationship between them and the lines representing the connection, which can be divided into two groups representing the direct connection and representing the indirect connection. Northcutt and McCoy (2004) point out that if there is confusion in the branches of the system impact diagram (SID), even if it is quite 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 to identifying and representing the relationship between the components that have been identified in the focus group analysis as system internal links.

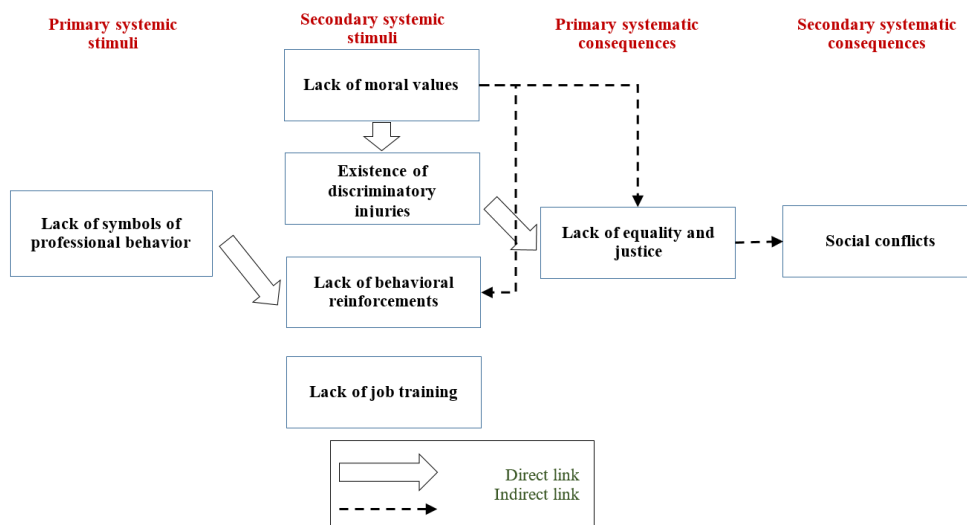


Figure 2. Systematic representation model of the impact of research variables

As you can see in the model above, the lack of symbols of professional behavior with a blank arrow directly affects the lack of behavioral reinforcements because in the table of development of bonded relationships, the lack of symbols of professional behavior compared to the lack of behavioral reinforcements is marked with \uparrow , and this sign means that the lack of symbols of professional behavior is the cause of lack of behavioral

reinforcements. But the arrow is the lack of moral values towards the lack of equality and justice, because in the table for the development of bonds, the lack of moral values for the lack of equality and justice is marked with this symbol ←, which shows that the lack of moral values can indirectly affect the lack of equality and justice. Other relationships are also analyzed on the basis of developing relationship relationships.

In general, the above model shows that the most important factor and motivator in the alienation of the professional behavior of trusted auditors of the Stock Exchange Organization is the lack of symbols of professional behavior that express this fact, which has not been created in the cultural dimension, which is a motivating factor in creating the alienation of the professional behavior of the auditors of the Securities and Exchange Commission. And this issue has caused the most important consequence of behavioral alienation to end in social conflicts and the auditor, while having job frustrations in the social environment, also suffers from conflicts and loses his functions.

Conclusion

Relying on grounded theoretical analysis in the first step, this study tried to examine the dimensions that create auditors' behavioral alienation, and in the second step in the interactive analysis section, through the participants in the quantitative section and by participating in filling in the matrix questionnaires, to identify the most effective system that causes the job identity crisis in the professional work of trusted auditors of the Stock Exchange Organization. Based on the results in the qualitative analysis section, which was conducted with the participation of 16 experts, 3 main categories were identified, namely cultural dimensions, social dimensions, and structural dimensions in the form of 7 subcategories, including the lack of moral values in the field of work; Lack of symbols of professional behavior; Existence of discriminatory injuries; Social conflicts; Lack of behavioral reinforcements; Lack of equality and justice and lack of job training create behavioral alienation in the auditing profession.

In the second part, the interactive analysis conducted with the participation of 20 trusted auditors of the Securities and Exchange Commission, it was found that the lack of symbols of professional behavior as the primary stimulus in the formation of auditors' job identity crisis is most effective. In fact, the lack of behavioral symbols in the auditing profession is

considered one of the cultural stimuli that have increased the level of behavioral alienation in the auditors of the Securities and Exchange Commission. This means that there is a lack of coherent behavioral charters in the form of symbols and no use of metaphor in the auditing profession relying on professional behaviors such as the use of myths and behavioral patterns in this area, which has caused the behavioral functions of auditors to not be placed in a more effective way than the career path.

In other words, cultural symbols show a tangible understanding of the characteristics and content of the profession and its place in the society and culture of a country, which by strengthening it can be expected to improve the level of behavioral capabilities in the field of auditing. Lack of symbols of professional conduct, ie lack of coherent modeling in the role of the auditor is considered as a monitor and reviewer of financial performance. On the other hand, the lack of behavioral reinforcements that have a direct impact on the primary stimulus, ie the lack of symbols of professional behavior, is due to the lack of coherent managerial and structural perceptions within the behavioral definitions of the auditing profession.

Lack of these reinforcements in the behavioral dimension causes a person to become sluggish in performance and causes the auditor to lose the effective functions of his role and cause him to experience a crisis of anonymity or behavioral alignment in the auditing profession over time. It is noteworthy that the lack of ethical values and neglect of creating value-based identities in the auditing profession is also an indirect factor in reducing attention to behavioral reinforcements, including spiritual or even material rewards. On the other hand, the lack of ethical values causes discriminatory harm at the larger levels, ie the job position of the auditing profession with other professions, and the employee, ie auditors, do not have the necessary motivation to perform their roles and creates ignorance for the job and social status.

The primary consequence of these factors is the lack of equality and justice in the structural and managerial frameworks due to the lack of trust and confidence in the system which will lead to social conflicts at a more effective and macro level. In fact, inequality and justice, which are both directly based on discriminatory harms and are influenced by moral values is a kind of imbalance in performance and create role and family conflicts that only occur in job frameworks in order for the person should distance himself from this profession due to discriminatory and unequal restrictions in creating behavioral alienation, and in the worst cases, the person should take underemployment,

deviant behaviors, absenteeism or indifference, etc., which can affect behavioral independence and Also increase the auditor's performance. On the other hand, a person suffering from unfair frustration in the auditing profession faces more harmful conflicts at the community level, which may lead to a lack of accountability and transparency in auditing functions for the community and stakeholders.

Certainly, the existence of social conflicts that are the result of cultural, social, and systemic gaps within the audit profession will increase the lack of trust and confidence in information transparency, and this issue makes the auditors ignorant according to the social definition of this profession, which can cause shortcomings in the professional work, causing the auditor to suffer from internal and behavioral and job tensions, and finally behavioral alienation. Given that the research has not been done with these dimensions and analytical approaches, from a conceptual point of view, the results of this research can be done with studies such as Lenz and Han (2015); Sheikhesmaili and Hezbavi (2016) and Naderi et al (2018).

Based on the obtained results, it is suggested that an institution that monitors and formulates strategies in the auditing profession, helps to create individual and professional identities by developing behavioral and ethical values. Culturally supported auditors should take their responsible actions such as accountability, centrality, and behavioral and functional independence in the auditing profession more seriously in their professional work, and this issue should control job motivations and job identity crises to some extent.

On the other hand, the development of symbolism, both in terms of spirituality and social status, tries to bring specific functions of professional behavior in the form of patterns, metaphors or slogans, etc. to emerge. And auditors value playing a role in the profession and pursue their career path with value-driven motivations. It is also suggested that in the social strata, create more balance and cohesion through tools such as media between jobs, and properly portray the auditing profession, given its heavy duties and responsibilities in responding to and promoting the level of information transparency, so that the community mentality is formed from the positive image of auditors and creates dynamism in increasing the responsibilities and effective functions of auditors.

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