

عنوان مقاله:

Modeling the Consequences of the Auditors' Leaving the Public Accounting Profession: Is There a Brain Drain in ?Auditing

محل انتشار:

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خلاصه مقاله:

Many recent professional reports have reported that professional turnover is a primary concern for the audit profession. Also, based on the information received from the Securities and Exchange Organization by March ۲۰۱۹, the average retention period for auditors who worked in their trusted firms was ۵۷۴ days, which is too low compared to global statistics. This study investigates why auditors leave public accounting and the consequences of auditor departures. We find that audit competency is negatively associated with a departure decision. Specifically, audit partners, managers, and auditors generating more audit revenues and providing higher quality audits have a lower likelihood of departure. Therefore, this study examines why auditors leave the formal accounting profession and the consequences of auditors leaving the profession. In order to achieve this goal, the present study uses a data theory strategy based on interviews with ۱۸ experts in the auditing profession in ۲۰۲۲ who were improbably and purposefully selected using the snowball method. Finally, the developed model includes four categories of conditions (including individual factors, job factors, internal organizational links, organizational characteristics, perceived organizational climate, organizational job attitudes, audit fees, and career advancement), context (including macro-level factors). At the professional level, actions and consequences were presented and conceptualized. Finally, it can be said that the present study can provide specific and interesting perspectives for the auditing profession, auditing firms, and .legislators to use in relation to the performance analysis of the profession

کلمات کلیدی:

Auditor Leaving, Leaving the Profession of Certified Public Accountant, Modeling

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