

## عنوان مقاله:

Job Satisfaction: A Mediator of the Relationship of Leadership Styles with Internal Auditors Premature Sign-Off

## محل انتشار:

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## خلاصه مقاله:

Underpinned by the social exchange theory, in this study, the factor of job satisfaction mediates the relationship between the leadership behaviours (structure and considerate) and a particular kind of dysfunctional audit behaviour (Premature Sign-Off (PMSO)). A sample of 187 internal auditors serving in shareholding companies in Jordan was used. Further, the structural equation modeling analyses demonstrate the adverse linkage of structure leadership to job satisfaction. Structure leadership has direct and positive relation with premature sign-offs. Conversely, considerate leadership has positive linkage with job satisfaction and was directly and negatively linked with premature sign-off. To a degree, job satisfaction mediates leadership styles (structure and considerate) and premature sign-off. The findings show that, low job satisfaction levels experienced by internal auditors put internal audit quality at risk, where the PMSO is an alternative approach to capture audit quality. As such, the PMSO problem occurring in the internal audit environment should not be ignored and it should be overcome by taking the preventive steps

## کلمات کلیدی:

Structure Leadership, Considerate Leadership, Job Satisfaction, Premature Sign-Off

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/689363>

