

Auditors' Satisfaction of their Salaries and Benefits Received from Audit Institutions and the Effect of Psychological Characteristics on it (Auditor's Presumptive Doubt and Neutrality)

J. Rajabalizadeh¹, R. Hesarzadeh (Ph. D.)^{2*} and M. Bagherpour Valashani (Ph. D.)³

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Abstract

Introduction: According to Herzberg Motivator-Hygiene Theory, salary and benefits dimension is considered as the main factor in enhancing job satisfaction and consequently organization productivity. In this regard, the purpose of this study is examining auditors' satisfaction of their salaries and benefits received from audit institutions and the effect of psychological characteristics on it (namely presumptive doubt and neutrality as dominant dimensions of professional skepticism).

Method: This research is a descriptive survey and its statistical population includes professional staff working in audit institutions, the member of Iranian Association of Certified Public Accountants in Khorasan Razavi Province. Convenience sampling was used and the research was conducted in 2015. The dependent variable is the level of auditors' satisfaction from their received salary and benefits and the independent variables are presumptive doubt and neutrality. Reuter and Hurtt et al. scales were applied to measure auditor's presumptive doubt and neutrality. The research hypothesis is tested by ordinal regression analysis.

Results: While the results reveal the low level of auditors' satisfaction of their received salary and benefits, presumptive doubt as compared to neutrality has a higher effect on decreasing satisfaction of auditors' salary and benefits.

Conclusion: The results of this study alongside the findings of other studies emphasizing the priority of neutrality over presumptive doubt indicate that entirely it would be better to give priority to neutrality in employment, education, determining the best procedures, etc. apart from the special cases.

Keywords: Neutrality, Professional Skepticism, Salary and Benefits, Presumptive Doubt, Audit Institutions.

¹ M. A. in Accounting, Ferdowsi University of Mashhad, Mashhad, Iran.

² Assistant Professor, Department of Accounting, Ferdowsi University of Mashhad, Mashhad, Iran.

³ Associate Professor, Department of Accounting, Ferdowsi University of Mashhad, Mashhad, Iran.

*Corresponding author; Email: Hesarzadeh@um.ac.ir