

The Impact of Leadership Styles Considerations and Structure and Organizational Position on the Professional Commitment of Auditors

R. Zamani¹ and Gh. Mahdavi (Ph. D., ICPA)²

Received: 2019/07/17

Revised: 2020/02/03

Accepted: 2020/03/10

Abstract

Introduction: Professional commitment is considered as one of the most important determinants of the auditor's work behaviors, which shows his dependence on his profession and its importance is to the extent that affects the performance of the auditor. The purpose of this study is investigating the effect of leadership styles considerations and structure and organizational position on the professional commitment of auditors.

Method: The required data for this study was collected and analyzed through a questionnaire completed by all employees of auditing firms who were members of Iranian Association of Certified Public Accountants including assistant auditor, auditor, senior auditor, supervisor, senior supervisor, manager and partner.

Results: The results of the research show that there is a positive and significant relationship between leadership style of considerations, structure leadership style and organizational position with the professional commitment of auditors.

Conclusion: It is suggested to the directors of the audit firms to collectively implement the leadership style of considerations and structure in their institution and oversee the work of lower-level staff.

Keywords: Leadership Style Considerations, Organizational Position, Professional Commitment, Structure Leadership Style.

¹ M. A. in Accounting, Department of Accounting, Shiraz University, Shiraz, Iran (Email: reza.zamani@mail.um.ac.ir)

² Professor of Accounting, Department of Accounting, Shiraz University, Shiraz, Iran (Corresponding author; Email: ghmahdavi@rose.shirazu.ac.ir)