

Designing an Occupational Flu Model in the Auditing Profession Using an Interpretive Structural Approach¹

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Research Paper

INTRODUCTION

The increasing complexity of the social, cultural, and economic conditions of society and job problems in work environments impose serious threats and staggering costs on the body of the organization. These issues can appear in different forms and ways, and each of them affects the physical and behavioral health of the workforce. Therefore, one of the pests of analyzing employees' activity is stress and psychological pressure in organizations, we can confidently admit that work stress is one of the most important concerns of current organizations. The 21st century has been named the century of stress despite the extensive developments and developments in various fields. In today's knowledge-based economy, stress is referred to as occupational influenza. Occupational flu means all the factors that disrupt a person's work balance and significantly reduce his performance. Factors such as occupational stress, overwork, time pressure, etc. can lead to the creation of occupational influenza and have destructive negative effects on a person's behavior, body, and awareness in the workplace. One of the serious issues for employees is stress and the resulting tensions in the work environment, which has been the subject of much research in recent years. As long as the job needs of people conflict

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with the capabilities and abilities of the person; Stress will occur in the workplace as an emotional and physical response. The term "occupational flu" refers to stress and psychological pressures that most employees face in the workplace. Under the competitive mechanisms of the market, all professions, including auditing, doctors, lawyers, and managers, have some degree of work stress. People in professional jobs are affected by occupational flu to such an extent that this phenomenon has been relatively accepted as part of the life of professionals.

MATERIALS AND METHODS

This research has been conducted with a mixed approach, qualitatively and quantitatively, in an inductive comparative paradigm, which is applied in terms of purpose and descriptive survey in terms of nature and method. Because the current research is mixed, the methodology of the research should be presented separately from the qualitative and quantitative parts. The statistical population of the research consists of 27 professors and academic staff members of Lorestan University, who were selected based on the purposeful sampling method. The reason for choosing a sample size of 27 people is the principle of theoretical adequacy in qualitative research, which states that in sampling up to the limit of saturation, the required information and data are collected, and when no new data and information are obtained, theoretical adequacy is achieved. In addition, the statistical population of the research in the quantitative part are professors and experts in the university, whose opinions were evaluated and finalized using the structural-interpretive modeling approach. In the qualitative part of the research, the data collection tool was a semi-structured interview. The statistical population of the present study was formed by 27 managers and experts in the auditing profession, including managers of trusted auditing institutions of the stock exchange and securities, managers of auditing organizations, and accounting professors, who were selected based on the purposeful sampling method. It should be noted that the validity and reliability of the questionnaire were tested using the CVR coefficient and the Kappa-Cohen test. The tool for collecting information in the quantitative part is the structural-interpretive matrix questionnaire, whose validity and reliability were measured using content validity and

retesting. In the qualitative part, qualitative data obtained from interviews were analyzed using Atlas software and coding method.

RESULTS AND DISCUSSION

The present research was conducted to design a model of occupational influenza in the auditing profession using an interpretive structural approach. In the qualitative section, occupational influenza indicators were identified using semi-structured interviews. It should be noted that in the qualitative part, the data and information obtained from the interview were analyzed using Atlas software and with the help of coding, and finally sixteen components were identified for occupational influenza in the auditing profession. Also, in the quantitative part of the research, using the interpretive structural modeling approach, the final model of the research has been compiled and presented. According to the findings of the research, the components and indicators of occupational flu in the auditing profession are placed in the form of four levels.

CONCLUSION

Reduction of individual and organizational productivity, leaving service, job burnout, and indifference to work is the first level of the occupational influenza model. This level is called the most effective level of the model. Also, reduction of work concentration, reduction of quantity and quality of work, reluctance to cooperate, and incompatibility form the second level of the model. On the other hand, in the second level of the morale-weakening model, mental and physical injuries, reduction of motivation, and feelings of hopelessness and despair are placed. As can be seen in Figure number one, levels two and three are part of the middle levels of the model and are among the effective and effective factors. For example, level three is created by the effectiveness of level two and is effective in the formation of level four. Finally, the findings of the research indicate that organizational culture and atmosphere, role conflict, work stress, and weak relationships form the basic level (fourth level) of the occupational influenza model, which organizations focus on this indicator. To prevent occupational flu in the auditing profession. In general, in the formulation and design of the occupational influenza model in the auditing profession,

the first and fourth levels have the least and the most influence on other factors, respectively.

Keywords: Occupational Flu, Auditing Profession, Interpretive Structural Approach.

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