





# Transcendent Flourishing and Auditors' Behavioral Inertia: Based on the Philosophy of Supra-Self Flourishing through Structural Equation Modeling

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## Abstract

The auditing profession constitutes a highly complex and turbulent environment due to the responsibilities imposed upon auditors. In addition to enduring the pressures inherent in this profession, auditors must possess psychological, behavioral, and performance-related capabilities to resist external influence and intermediary interventions in order to preserve their independence. One of the concepts that, from a theoretical perspective, can multidimensionally contribute to strengthening independence within the auditing profession is inertia capability, which, as a construct opposed to organizational behavior tendencies, may enhance the capacity-building process associated with auditors' independence. The purpose of this study was to examine the effect of transcendent flourishing on auditors' behavioral inertia based on the philosophical theory of supra-self flourishing. The research instrument was a questionnaire, and Partial Least Squares (PLS) analysis was employed to analyze the collected data. The target population consisted of auditors affiliated with the Audit Organization and private-sector audit firms, who were selected through random sampling and examined over a six-month period. Based on the obtained findings, transcendent flourishing was found to have a positive and significant effect on auditors' behavioral inertia. In essence, the findings of this study indicate that the presence of positive expectations within society and the professional environment generates greater dynamism in the effective independence-oriented functions of auditors, as motivational drivers can strengthen auditors' professional philosophy throughout their career paths and enable them to make professional judgments and express opinions independently of any external influence or potential dependency.

**Keywords:** *Transcendent Flourishing; Auditors' Behavioral Inertia; Philosophical Theory of Supra-Self Flourishing*

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## 1. Introduction

Auditing is not merely a technical process of verifying financial information; it is a professional judgment system grounded in independence, objectivity, ethical responsibility, and public trust. Since the classical philosophy of auditing conceptualized auditing as a disciplined process for reducing information asymmetry and strengthening confidence in financial reporting, the auditor's role has been understood as both technical and normative [1]. In this regard, auditor independence is one of the core

foundations of audit quality, because users of financial statements rely on the assumption that auditors can resist client pressure, avoid conflicts of interest, and issue professional judgments based on sufficient and appropriate evidence. Early and contemporary studies have consistently shown that perceived independence is as important as actual independence, because the credibility of the audit opinion depends not only on what auditors do but also on how stakeholders interpret auditors' conduct [2-4]. Therefore, any factor that strengthens or weakens auditors' independence, professional resistance, and behavioral



stability can directly affect audit quality and the legitimacy of the auditing profession.

The auditing environment is characterized by high pressure, role conflict, economic dependence on clients, regulatory ambiguity, ethical tension, and increasing complexity in professional judgment. Client influence remains one of the most important threats to auditor independence, particularly when the auditor-client relationship creates economic incentives, social familiarity, or psychological alignment with management [5, 6]. Evidence from different institutional contexts indicates that advisory services, nonaudit fees, client industry importance, and ambiguity in auditing standards may undermine auditors' independent judgment or create conditions in which auditors become more vulnerable to client pressure [7-9]. At the same time, audit quality is influenced by auditors' objectivity, professional ethics, and independence, and recent evidence continues to emphasize that these three dimensions jointly shape the reliability of audit outcomes [10]. Thus, the study of auditors' behavior cannot be limited to formal standards; it must also address the psychological, ethical, and organizational mechanisms through which auditors preserve or lose professional independence.

A major theoretical pathway for understanding auditors' conduct is the relationship between expectations, professional identity, and behavioral outcomes. The self-fulfilling prophecy theory explains how expectations may shape behavior and performance by influencing perception, motivation, and interaction patterns [11]. Rosenthal and Jacobson's classical work demonstrated that expectations can affect individual development and performance in institutional settings, suggesting that positive expectations may create motivational and behavioral conditions that reinforce expected outcomes [12]. In auditing, this logic has been applied to professional judgment, particularly in relation to going-concern opinions and auditors' treatment of evidence. Prior studies have shown that auditors' expectations may influence evidence evaluation, auditor switching, and the issuance of going-concern opinions, indicating that psychological expectations are not peripheral but rather embedded in audit judgment processes [13-16]. Accordingly, transcendent flourishing can be conceptualized as a higher-order motivational and cognitive condition through which positive expectations about the auditing profession enhance auditors' perception, capability, cognition, and effectiveness.

Transcendent flourishing in the auditing profession refers to a state in which auditors' professional motivation, self-

understanding, ethical consciousness, and perceived effectiveness are elevated beyond routine task performance. Such a construct is theoretically linked to the self-fulfilling prophecy because positive professional expectations may increase auditors' confidence, strengthen their professional identity, and encourage higher-quality judgments [16]. Research on motivation and performance has similarly suggested that expectations can activate self-reinforcing behavioral patterns and improve individual effectiveness in organizational contexts [17]. From a management perspective, transcendent flourishing can be interpreted as a psychological and behavioral resource that helps auditors confront professional pressures, interpret their occupational role more meaningfully, and maintain independence-oriented behavior. This interpretation is consistent with organizational behavior theory, which emphasizes that human performance is shaped by motivation, leadership, empowerment, and the alignment of individual capabilities with organizational objectives [18]. Therefore, in the audit profession, transcendent flourishing may serve as an internal driver that transforms positive professional expectations into stable independent conduct.

Behavioral inertia is another key concept for understanding auditors' professional behavior. In general organizational theory, inertia refers to persistence, stability, and resistance to change, but it may have both negative and positive meanings depending on the context. In organizational change literature, inertia is often viewed as a barrier that prevents adaptation and strategic renewal [19-21]. In information systems research, inertia may also prevent individuals from adopting new systems, even when alternatives are beneficial [22]. In behavioral security contexts, individual inertia may explain why individuals continue non-compliant behavior despite awareness of risks [23]. However, in the auditing profession, behavioral inertia can be interpreted differently: not as resistance to necessary change, but as professional steadfastness, ethical consistency, and resistance against undue influence. In this sense, auditors' behavioral inertia may reflect their capacity to remain committed to professional standards, preserve independence, and resist pressures that threaten objective judgment [24, 25].

The positive interpretation of auditors' behavioral inertia is particularly important because audit work requires consistency in ethical judgment, adherence to professional skepticism, and resistance against opportunistic influence. In the Iranian audit context, studies have emphasized the importance of ethical climate, whistleblowing, professional

conduct, ethical culture, and psychological empowerment in shaping auditors' performance and independence [26-28]. Other research has shown that professional ethics, ethical leadership, social responsibility, and neutrality are essential for auditors' professional functioning and credibility [29-31]. Moreover, auditors' professional skepticism may be affected by thinking patterns, ethical values, and behavioral deviations, which indicates that independence is not only a regulatory matter but also a psychological and ethical capability [32]. Consequently, auditors' behavioral inertia can be considered a professional stabilizing force when it supports ethical resistance, independence, and commitment to audit quality.

Professional identity and commitment are central to this argument. Organizational identification theory explains that individuals define themselves partly through their membership in a valued organization or profession, and such identification can shape behavior, loyalty, and decision-making [33]. In auditing, professional identity may increase auditors' willingness to prioritize professional standards over client preferences, particularly when ethical challenges emerge. Organizational commitment has also been linked to reductions in audit quality reduction behaviors, suggesting that auditors who internalize professional and organizational responsibilities may be less likely to engage in dysfunctional practices [34]. Similarly, effective communication and participation have been shown to reduce auditors' deviations and corruption, highlighting the importance of social and organizational conditions in sustaining ethical behavior [35]. Therefore, when auditors experience stronger transcendent flourishing, they may also demonstrate stronger behavioral inertia in the form of professional identity, perceived support, and professional commitment.

The modern auditing profession is also undergoing transformation due to sustainability assurance, artificial intelligence, and the growing complexity of accountability systems. Sustainability assurance has expanded the scope of audit-related responsibilities and intensified the need for professionalization, ethical reflection, and specialized judgment [36]. Meanwhile, the adoption of artificial intelligence in auditing introduces new ethical risks, accountability challenges, and concerns about human judgment, requiring auditors to preserve professional responsibility even in technologically mediated environments [37, 38]. Audit quality is also increasingly connected with broader environmental, social, and governance performance, especially where financial reporting quality mediates the credibility of organizational

disclosures [39]. These developments make auditors' behavioral stability and professional flourishing more important, because auditors must navigate technological disruption while maintaining independence, accountability, and ethical judgment.

In addition to technological and sustainability-related changes, audit quality is shaped by client participation, psychological comfort, behavioral intention, and the social context of audit engagements. Client participation may improve perceptions of audit quality when it is accompanied by psychological comfort and professional boundaries, yet excessive closeness may also create risks for independence [40]. Behavioral intentions in the audit market are influenced by perceptions of service quality, trust, and professional expectations, which implies that auditors' behavior emerges from both internal dispositions and external relational structures [41]. Moreover, process orientation, strategic management, and organizational capability provide a useful management lens for understanding how auditors' work can be structured to support reliable performance [42]. Compassion and positive relational experiences at work may also influence employees' psychological resources, suggesting that supportive professional environments can strengthen resilience and performance [43]. Therefore, transcendent flourishing and behavioral inertia should be examined as interconnected constructs located at the intersection of professional ethics, organizational behavior, psychology, and audit quality.

Despite the extensive literature on auditor independence, ethical conduct, professional skepticism, and audit quality, there remains a need to explain how positive expectations and higher-order flourishing shape auditors' resistance to external pressures. Existing studies have separately examined independence threats, professional ethics, self-fulfilling prophecy, organizational inertia, and auditors' professionalism [3, 14, 24, 25]. However, fewer studies have integrated these ideas into a structural model that treats transcendent flourishing as an antecedent of auditors' behavioral inertia. This gap is significant because the audit profession requires not only competence and compliance but also a stable professional orientation that enables auditors to remain independent under pressure. If auditors' positive expectations, professional cognition, and perceived capabilities strengthen their behavioral inertia, then audit firms and regulatory bodies can design more effective interventions for improving independence, ethical conduct, and audit quality. Accordingly, the aim of this study is to examine the effect of transcendent flourishing on auditors'

behavioral inertia based on the philosophical theory of supra-self flourishing through structural equation modeling.

## 2. Methodology

The present study is applied in terms of the nature of the problem and the research objectives. In terms of data collection methodology, this study is descriptive and of a survey-correlational type. In other words, the required data were collected through a survey-based investigation. Accordingly, questionnaires were employed for collecting the research data, as, consistent with prior studies, they are considered an effective method for gathering data from a large sample. Furthermore, the theoretical foundations were compiled using the library research method and through reviewing the theoretical foundations of similar studies. The data collection period from the respondents lasted six months, from November 2019 to May 2020.

The instrument used for collecting the research data was a questionnaire. The questionnaires utilized in this study were standardized instruments. All questionnaire items were arranged based on a five-point Likert scale ranging from “strongly agree” to “strongly disagree.” All questionnaires were once again evaluated for validity by experts and were reviewed and revised through several stages in terms of conceptual clarity and alignment with the research objectives, such that all items included in the questionnaire were ultimately approved before distribution among the target population.

In this study, the questionnaire developed by Shinde et al. (2013), consisting of 12 items based on a five-point Likert scale, was employed. This questionnaire includes four dimensions: auditors’ perception, auditors’ capability, auditors’ cognition, and auditors’ effectiveness, the validity of which was confirmed by specialists. The questionnaire includes items addressing issues such as whether positive perceptions and interpretations of the auditing profession strengthen auditors’ perception, and whether auditors’ understanding of the professional content of their occupation enhances auditors’ effectiveness. In essence, the content of the items focuses on the extent to which expectations related to auditors’ perceptions, capabilities, cognition, and effectiveness toward clients lead auditors to exhibit expected behaviors aimed at conducting higher-quality financial statement examinations. The reliability of this questionnaire was also confirmed based on Cronbach’s alpha coefficient. In the study conducted by Julien (2014), the coefficient was estimated at 0.82. Due to modifications in the content of the

items, the reliability was reassessed in the present study and calculated at 0.78.

In this study, the questionnaire developed by Salaavo (2017) was utilized to measure auditors’ behavioral inertia. The questionnaire consists of 13 items measured on a five-point Likert scale ranging from “strongly agree” to “strongly disagree.” This instrument examines three subscales—perceived support, professional identity, and professional commitment—to assess the level of auditors’ behavioral inertia. The questionnaire includes items addressing issues such as whether understanding the content of the auditing profession improves the level of independence within the auditing profession, whether the level of support provided by audit partners contributes to maintaining independence against clients, and whether attachment to the auditing profession increases resistance to external influence. The validity of this questionnaire was confirmed due to its standardized nature, and its reliability in the study conducted by Soyano and Farough (2019) was estimated at 0.85 based on Cronbach’s alpha coefficient, which was considered acceptable as it exceeded the threshold of 0.70.

Based on the research instruments, the theoretical framework was developed as follows. According to the explanations provided, this framework is adapted from the questionnaire developed by Shinde et al. (2013) for measuring transcendent flourishing and the questionnaire developed by Salaavo (2017) for measuring auditors’ behavioral inertia.

The statistical population of this study consisted of auditors employed by the Audit Organization and private-sector audit firms in 2019. Given that the statistical population in this study was considered unlimited, the following formula was used to determine the sample size:

$$n = \frac{Z_{\alpha/2}^2 \sigma^2}{e^2} = \frac{(1.96)^2 \times (0.683)^2}{(0.1)^2} = 185$$

In the above equation:  $n$  represents the sample size;  $Z_{\alpha/2}$  denotes the standard normal value equal to 1.96;  $\sigma^2$  represents the population variance, which was estimated through a pilot test and examination of the standard deviation obtained from a sample of 30 respondents; and  $e$  denotes the desired level of precision in the study, which is commonly considered equal to 0.10. Based on the above equation, the sample size was estimated at 185 participants. To increase the credibility of the study, 250 questionnaires were randomly distributed among auditors, and ultimately 192 completed questionnaires were returned and used as the basis for statistical analysis. The final analysis of the collected data

was conducted using Structural Equation Modeling (SEM) and the PLS software package. The stages of Structural Equation Modeling were conducted in such a manner that model fit was first examined—including measurement model fit, structural model fit, and overall model fit—followed by testing the research hypotheses.

### 3. Findings and Results

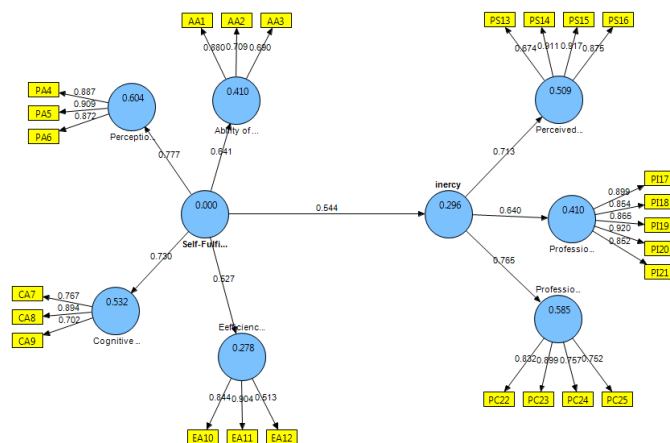
In this section, Partial Least Squares (PLS) analysis is employed for statistical testing and model fit assessment. In this method, the reliability and validity of the research variables are first evaluated based on the Partial Least Squares approach, and subsequently the hypotheses are tested through model fit analysis. Initially, however, the descriptive statistics of the research variables are presented.

**Table 1.** Descriptive Statistics of the Research Variables

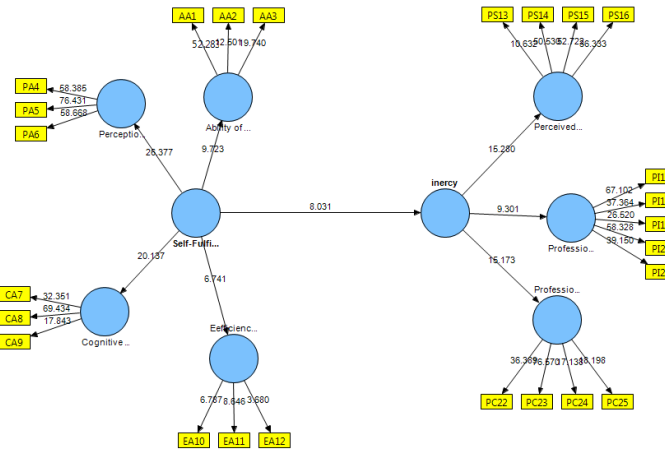
Criteria	Effective Management Strategy	Executive Planning	Optimal Resource Allocation	Strategic Monitoring	Technical Knowledge and High Technology	Organizational Commitment and Professional Ethics	Employee Empowerment
Mean	3.72	3.21	4.09	4.18	3.58	3.71	3.64
Median	4.00	3.00	4.34	4.83	3.65	4.00	3.49
Standard Deviation	0.51	1.06	0.63	0.70	0.72	0.75	0.99
Minimum	2.87	2.00	2.73	2.27	2.57	2.52	2.00
Maximum	5.00	5.00	5.00	5.00	5.00	5.00	5.00

As can be observed, the highest mean value pertains to the strategic monitoring component within the transcendent flourishing variable, with a mean score of 4.18. This finding indicates that the existence of positive expectations within the auditing profession can contribute to enhancing auditors' effectiveness. Furthermore, the highest standard deviation relates to the executive planning component within the transcendent flourishing variable, indicating variations in participants' perspectives regarding the influence of expectations on auditors' individual perceptions. Examination of the behavioral inertia components also

demonstrates that the highest mean pertains to auditors' organizational commitment and professional ethics, reflecting the influential role of the dimensions and responsibilities of the auditing profession on auditors, who define their identity based on professional auditing identity. Subsequently, the conceptual model was developed to evaluate the structural adequacy of the model under Partial Least Squares analysis. The software output following the conceptual model testing is illustrated in Figures 4 and 5. The results related to the measurement model and structural model tests are presented in detail below.



**Figure 1.** Research Conceptual Model in Standardized Form



**Figure 2.** Research Conceptual Model with Significance Coefficients (T-values)

Subsequently, Cronbach’s alpha method, which represents a type of internal consistency, was employed to assess the reliability of the questionnaires. Generally, the Cronbach’s alpha coefficient ranges from zero, indicating no positive correlation, to one, indicating complete correlation.

The closer the obtained value is to one, the greater the reliability of the questionnaire. As shown in Table 2, alpha values exceeding 0.70 for each questionnaire indicate the acceptable reliability of all questionnaires utilized in this study.

**Table 2.** Reliability Assessment of the Questionnaires

Variables	Latent Variables	Cronbach’s Alpha (Alpha > 0.70)
Transcendent Flourishing	Auditor’s Effective Management Strategy	0.85
	Auditor’s Optimal Resource Allocation	0.80
	Auditor’s Strategic Monitoring	0.86
	Auditor’s Executive Planning	0.87
Behavioral Inertia	Technical Knowledge and Technology	0.87
	Organizational Commitment and Professional Ethics	0.93
	Employee Empowerment	0.83

Structural Equation Models generally consist of a combination of measurement models, representing the subcomponents of latent variables, and structural models, representing the relationships among independent and dependent variables. Subsequently, indicator reliability, convergent validity, and discriminant validity were utilized to evaluate the fit of the measurement model. To assess construct validity, Fornell and Larcker (1981) introduced

three criteria, including the validity of each item, Composite Reliability (CR) of each construct, and Average Variance Extracted (AVE). Factor loadings greater than 0.40, AVE values greater than 0.50, and CR values greater than 0.70 indicate acceptable measurement model fit and confirm convergent validity and reliability [44]. The results of these indicators are presented in Table 3.

**Table 3.** Descriptive Statistics and Confirmatory Factor Analysis (CFA) Results

Latent Variable	Observable Variables	Mean	SD	Factor Loading (FL)	AVE	C.R
Auditor’s Effective Management Strategy	1	3.92	0.71	0.88	0.58	0.81
	2			0.71		
	3			0.69		
Auditor’s Executive Planning	4	3.41	1.05	0.89	0.79	0.92

	5			0.91		
	6			0.87		
Optimal Resource Allocation	7	4.06	0.83	0.77	0.63	0.83
	8			0.89		
	9			0.70		
Strategic Monitoring	10	4.11	0.70	0.84	0.60	0.81
	11			0.90		
	12			0.51		
Technical Knowledge and High Technology	13	3.88	0.77	0.67	0.72	0.91
	14			0.91		
	15			0.92		
	16			0.88		
Organizational Commitment and Professional Ethics	17	3.98	0.76	0.90	0.77	0.94
	18			0.85		
	19			0.86		
	20			0.92		
	21			0.85		
Employee Empowerment	22	3.76	0.99	0.83	0.66	0.89
	23			0.90		
	24			0.76		
	25			0.75		
Transcendent Flourishing	—	3.88	0.55	—	0.44	0.75
Behavioral Inertia	—	3.88	0.59	—	0.50	0.75

Following the Confirmatory Factor Analysis presented in Table 3, it was determined that all items possessed factor loadings exceeding the criterion value of 0.40, Average Variance Extracted values above 0.50, and Composite Reliability values above 0.70, indicating the adequacy of these criteria and the acceptable reliability of the measurement models.

Acceptable discriminant validity of a model indicates that a construct interacts more strongly with its own indicators than with other constructs in the model. Fornell and Larcker

(1981) stated that discriminant validity is acceptable when the AVE for each construct exceeds the shared variance between that construct and other constructs in the model. This issue is examined through a matrix whose cells contain correlation coefficients among constructs and the square roots of the AVE values corresponding to each construct. Based on the correlation coefficients and the square roots of AVE positioned on the diagonal of Table 4, the discriminant validity of the model can be confirmed according to the Fornell–Larcker criterion.

**Table 4.** Correlations Among Latent Variables and AVE Values

Variables	Effective Management Strategy	Executive Planning	Optimal Resource Allocation	Strategic Monitoring	Technical Knowledge and Technology	Organizational Commitment and Professional Ethics	Employee Empowerment
Effective Management Strategy	0.78	—	—	—	—	—	—
Executive Planning	0.30	0.79	—	—	—	—	—
Optimal Resource Allocation	0.23	0.45	0.89	—	—	—	—
Strategic Monitoring	0.34	0.37	0.07	0.87	—	—	—
Technical Knowledge and Technology	0.39	0.48	0.33	-0.13	0.75	—	—
Organizational Commitment and Professional Ethics	0.41	0.17	0.36	0.08	0.15	0.98	—
Employee Empowerment	0.08	0.32	0.36	0.12	0.23	0.35	0.91

Following the assessment of the validity and reliability of the measurement model, the structural model was evaluated through the relationships among latent variables. In the

present study, the coefficient of determination ( $R^2$ ) and predictive relevance coefficient ( $Q^2$ ) were employed. The  $R^2$  criterion indicates the effect of an exogenous variable on

an endogenous variable. According to Figure 4, the  $R^2$  values for the endogenous constructs were calculated, confirming the adequacy of the structural model fit. Moreover, the

$Q^2$  criterion was utilized to evaluate the predictive power of the model. Based on the results presented in Table 5, the model demonstrates “strong” predictive capability.

**Table 5.** Values of the Coefficient of Determination ( $R^2$ ) and Predictive Relevance Coefficient ( $Q^2$ )

Criteria	$R^2$	$Q^2$
Effective Management Strategy	0.52	0.26
Executive Planning	0.70	0.47
Optimal Resource Allocation	0.63	0.35
Strategic Monitoring	0.23	0.15
Technical Knowledge and High Technology	0.51	0.33
Organizational Commitment and Professional Ethics	0.41	0.32
Employee Empowerment	0.56	0.30

Following the fit assessment of both the measurement and structural components of the research model, the Goodness of Fit (GOF) criterion was employed to evaluate the overall model fit. Values of 0.01, 0.25, and 0.36 have been introduced as weak, moderate, and strong values,

respectively. This criterion is calculated through the following formula:

$$GOF = \sqrt{Commūnalities \times \bar{R}^2}$$

The value of *Commūnalities* is obtained from the mean communalities of the latent variables in the study.

**Table 6.** Overall Model Fit Results for the Research Variables

Latent Variables	Communality	$R^2$	<i>Commūnality</i>	$\bar{R}^2$	GOF
Effective Management Strategy	0.58	0.52	0.63	0.45	0.53
Executive Planning	0.79	0.70			
Optimal Resource Allocation	0.63	0.63			
Strategic Monitoring	0.60	0.23			
Technical Knowledge and High Technology	0.72	0.51			
Organizational Commitment and Professional Ethics	0.77	0.41			
Employee Empowerment	0.66	0.56			
Transcendent Flourishing	0.44	—			
Behavioral Inertia	0.50	0.30			

Considering that the GOF criterion yielded a value of 0.57, the overall model fit is confirmed to be at a “strong” level.

After confirming the fit of the measurement and structural models and establishing acceptable model fit, the research

hypotheses were examined and tested. The significance coefficients for each hypothesis, the standardized path coefficients associated with each hypothesis, and the results of hypothesis testing at the 95% confidence level are presented in Table 7.

**Table 7.** Research Hypothesis Testing

Hypothesis	Causal Relationships Among Research Variables	Path Coefficient ( $\beta$ )	T-Value	Test Result
$H_1$	Transcendent flourishing has a significant effect on auditors’ behavioral inertia.	0.61	12.88	Confirmed

The significance coefficients of the variables are presented in Figure 5 and Table 7. Since the significance coefficients exceed the absolute critical value of 1.96, the hypotheses are confirmed.

#### 4. Discussion and Conclusion

The findings of the present study demonstrated that transcendent flourishing exerts a positive and statistically

significant effect on auditors’ behavioral inertia. The structural equation modeling results confirmed that positive professional expectations, auditors’ cognitive and perceptual capabilities, strategic monitoring, executive planning, and effective management orientation strengthen auditors’ resistance against environmental pressures and reinforce independence-oriented behaviors. The obtained path coefficient indicated that the more auditors experience transcendent flourishing in the form of enhanced

professional cognition, motivational reinforcement, psychological capability, and effectiveness, the greater their tendency toward stable professional commitment, ethical consistency, and resistance to external influence. In other words, transcendent flourishing appears to function as a psychological and professional mechanism through which auditors internalize ethical standards and maintain behavioral stability under conditions of uncertainty and client pressure. This finding is important because it extends the conventional interpretation of behavioral inertia from a passive resistance phenomenon to a constructive professional capability associated with ethical steadfastness and independent judgment.

The results of this study are theoretically consistent with the self-fulfilling prophecy framework proposed by [11] and later expanded by [12]. According to this perspective, expectations shape behavioral realities because individuals gradually align their cognition, motivation, and performance with anticipated outcomes. In the auditing profession, positive expectations regarding professional capability, ethical value, and occupational significance may create self-reinforcing cycles that increase auditors' confidence in independent decision-making. The findings also align with the argument presented by [16], who demonstrated that expectation-based psychological mechanisms influence auditors' judgments and professional conduct. Similarly, [14] reported that auditors' evaluation of evidence can be influenced by expectation-driven cognitive processes. The present study extends these arguments by showing that transcendent flourishing not only shapes isolated judgments but also contributes to the development of stable professional inertia that protects auditors against situational pressures.

The positive relationship between transcendent flourishing and auditors' behavioral inertia may also be interpreted through the lens of organizational behavior and motivational theory. Auditors who perceive their profession as meaningful and socially valuable are more likely to develop stronger professional identification and ethical attachment to their occupational role. This interpretation is compatible with organizational identification theory proposed by [33], which emphasizes that individuals who strongly identify with their organization or profession demonstrate greater behavioral consistency and loyalty. In the auditing context, such identification may translate into higher resistance to unethical client influence and stronger adherence to professional standards. The findings additionally support the propositions of [18], who

emphasized that human behavior in organizations is shaped by motivational alignment, leadership processes, and psychological empowerment. Therefore, transcendent flourishing may increase auditors' behavioral inertia by strengthening the internal motivational systems that support ethical and independent professional conduct.

Another important finding of this study concerns the role of strategic monitoring and executive planning as dominant dimensions of transcendent flourishing. The descriptive statistics revealed that strategic monitoring exhibited the highest mean among the flourishing dimensions, suggesting that auditors who continuously evaluate professional risks, monitor ethical consequences, and maintain awareness of professional responsibilities are more capable of preserving independent judgment. This finding corresponds with the arguments of [42], who highlighted the importance of process orientation and systematic organizational structures in enhancing professional performance. Strategic monitoring allows auditors to interpret complex professional situations more accurately and reduce vulnerability to opportunistic influence. Furthermore, executive planning appears to strengthen behavioral inertia by helping auditors anticipate challenges and maintain professional consistency despite uncertainty and external pressure.

The findings also reinforce prior studies emphasizing the centrality of ethics in shaping auditors' behavior. The high mean associated with organizational commitment and professional ethics indicates that auditors' ethical orientation remains one of the strongest components underlying behavioral inertia. This result is highly consistent with the findings of [30], who argued that ethical leadership, social responsibility, and ethical principles significantly influence auditors' professional performance. Similarly, [29] demonstrated that ethical values and professional neutrality are fundamental elements in preserving the credibility of the auditing profession. The current study suggests that transcendent flourishing strengthens these ethical dimensions by fostering a psychological environment in which auditors perceive ethical behavior not merely as formal compliance but as part of their professional identity.

The findings further align with studies examining ethical climate and professional conduct in auditing organizations. [26] found that ethical climate and whistleblowing mechanisms positively influence auditors' professional behavior and accountability. Likewise, [27] emphasized that ethical culture significantly shapes auditors' professional functioning. The current results indicate that transcendent flourishing may operate as a mediating psychological

structure through which ethical culture influences behavioral outcomes. When auditors perceive their professional environment as supportive, meaningful, and ethically oriented, they are more likely to internalize professional values and demonstrate resistance against behavioral deviations. In this regard, the findings also support the conclusions of [28], who showed that psychological empowerment contributes to auditors' adherence to professional conduct standards.

The positive effect of transcendent flourishing on behavioral inertia is also compatible with research on professionalism and professional skepticism. [25] concluded that professionalism is shaped by multiple behavioral and organizational factors, including ethical awareness and occupational commitment. The current study similarly demonstrates that auditors who possess stronger professional cognition and motivational capability exhibit more stable professional conduct. Furthermore, [32] argued that ethical values and cognitive patterns affect auditors' professional skepticism. The present findings suggest that transcendent flourishing may strengthen professional skepticism indirectly by reinforcing auditors' self-confidence, ethical orientation, and independence-related identity. Consequently, auditors become more capable of resisting manipulation and evaluating evidence objectively.

The results are additionally consistent with studies addressing threats to auditor independence. Prior research has repeatedly demonstrated that economic dependency, client influence, nonaudit services, and ambiguous professional standards may weaken auditors' objectivity [5, 7-9]. The present study contributes to this literature by identifying transcendent flourishing as a psychological counterforce against these threats. Auditors who experience higher flourishing levels may possess stronger cognitive resilience and ethical commitment, enabling them to maintain independence even in situations characterized by economic or relational pressure. This interpretation is further supported by [24], who identified professional commitment and perceived support as critical determinants of auditor independence.

Another important implication of the findings concerns the reinterpretation of behavioral inertia within the auditing profession. In much of the organizational literature, inertia is commonly viewed as an obstacle to change and adaptation [19-21]. Likewise, information systems studies often describe inertia as a factor that prevents innovation adoption or behavioral flexibility [22, 23]. However, the present study demonstrates that within auditing, behavioral inertia may

represent constructive resistance rather than dysfunctional rigidity. Specifically, auditors' behavioral inertia appears to reflect ethical persistence, professional consistency, and resistance against improper influence. Such a reinterpretation is significant because auditing differs from many other organizational activities: auditors are expected to resist inappropriate adaptation when external demands conflict with professional principles. Therefore, a certain degree of behavioral inertia may be essential for maintaining audit quality and independence.

The study findings are also meaningful in light of recent transformations in the auditing profession associated with sustainability assurance and artificial intelligence. The growing complexity of auditing tasks requires auditors to preserve professional judgment and accountability despite increasing technological mediation [36]. Recent studies have shown that artificial intelligence introduces ethical risks and accountability concerns into auditing processes [37, 38]. Under such conditions, transcendent flourishing may become increasingly important because auditors must rely on strong professional identity, ethical commitment, and cognitive resilience when interacting with automated systems. Furthermore, as audit quality becomes more closely associated with environmental, social, and governance reporting, auditors' independence and behavioral consistency become even more critical for stakeholder trust [39]. Thus, transcendent flourishing may provide an important foundation for preserving human judgment and ethical accountability in technology-intensive audit environments.

The findings additionally support studies emphasizing the importance of communication, participation, and psychological comfort in audit processes. [35] demonstrated that effective communication and participation reduce auditors' deviations and corruption, while [40] argued that psychological comfort and client participation influence perceptions of audit quality. The current study suggests that transcendent flourishing may strengthen auditors' capacity to benefit from positive professional relationships without compromising independence. Auditors who possess stronger flourishing characteristics may maintain balanced relationships with clients while preserving objective judgment and ethical distance. Similarly, the findings are compatible with the arguments of [43], who emphasized the role of positive emotional and relational experiences in strengthening resilience and organizational effectiveness.

Overall, the findings of this study indicate that transcendent flourishing functions as a multidimensional

psychological and professional capability that enhances auditors' behavioral inertia, ethical consistency, and independence-oriented conduct. The study contributes to the auditing literature by integrating self-fulfilling prophecy theory, organizational behavior concepts, and professional ethics into a unified explanatory framework. The results demonstrate that auditors' independence is not determined solely by regulatory structures or formal standards, but also by psychological expectations, professional cognition, ethical commitment, and motivational resources. Consequently, strengthening transcendent flourishing among auditors may improve not only individual professional behavior but also the credibility and quality of the auditing profession as a whole.

One of the main limitations of the present study relates to the use of self-report questionnaires for measuring transcendent flourishing and behavioral inertia. Because the variables were assessed through respondents' perceptions, there is a possibility that social desirability bias influenced some responses, particularly regarding ethical commitment and professional independence. Another limitation concerns the cross-sectional nature of the study, which restricts the ability to identify long-term causal relationships among the variables. The study was also conducted among auditors employed in the Audit Organization and private audit firms within a specific institutional environment, and therefore the generalizability of the findings to other countries or regulatory contexts should be approached cautiously. In addition, cultural and organizational characteristics unique to the auditing environment may have affected participants' interpretations of flourishing and behavioral inertia.

Future studies are recommended to examine the relationship between transcendent flourishing and auditors' behavioral inertia using longitudinal research designs in order to identify changes in professional attitudes over time. Researchers may also investigate the moderating role of organizational culture, leadership style, psychological resilience, and professional skepticism in the relationship identified in the present study. Comparative studies between public-sector and private-sector auditors or between different national auditing environments may provide deeper insight into contextual influences on professional behavior. Moreover, future research could integrate artificial intelligence adoption, digital auditing technologies, and sustainability assurance variables into the conceptual model in order to better understand how technological transformation affects auditors' professional flourishing and independence.

Audit firms and regulatory institutions should strengthen professional development programs that focus on psychological empowerment, ethical awareness, and professional identity formation among auditors. Creating supportive professional environments, improving communication structures, and reinforcing ethical culture may help auditors maintain independence-oriented behaviors under conditions of pressure and uncertainty. Audit organizations should also design training systems that emphasize strategic monitoring, professional judgment, and resilience against client influence. Furthermore, policymakers and professional associations may enhance audit quality by developing mechanisms that support auditors' psychological well-being, ethical commitment, and accountability in increasingly complex technological and organizational environments.

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Authors equally contributed to this article.

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### Declaration of Interest

The authors report no conflict of interest.

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### Ethical Considerations

All procedures performed in this study were under the ethical standards.

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