



**The Explanation Relationship Between Proactive Career Behavior,
Job Satisfaction and Auditors' Professional Skepticism:
Evidence from the Private Sector of Auditing**

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1. Introduction

Professional skepticism is a critical component of audit judgment, mandated by auditing standards throughout the audit process (IAASB, 2018). Despite its critical role in enhancing audit quality, the psychological and behavioral determinants of auditors' professional skepticism remain underexplored. This study investigates how proactive career behavior and job satisfaction affect professional skepticism in Iran's private auditing sector, grounded in Social Cognitive Theory (Bandura, 1986) and the Career Self-Management Model (Lent et al., 2022). Professional skepticism, critical for audit quality, is influenced by individual and environmental factors (Hurt, 2010). Proactive career behavior, characterized by initiative and adaptability, enhances professional effectiveness (Strauss et al., 2012). Social Cognitive Theory suggests that self-efficacy drives skeptical judgment (Bandura, 1986),

while the Career Self-Management Model links proactive behaviors to career outcomes (Lent et al., 2022). Job satisfaction may influence skepticism by fostering engagement, though its role in high-pressure audit contexts is unclear.

2. Hypotheses

The research hypotheses are as follows:

H1: Proactive career behavior positively affects auditors' professional skepticism.

H2: Proactive career behavior positively affects auditors' job satisfaction.

H3: Job satisfaction positively affects auditors' professional skepticism.

H4: Job satisfaction mediates the relationship between proactive career behavior and professional skepticism.

3. Methods

This study employs a survey design. The sample consists of 228 auditors from private audit firms affiliated with the Iranian Association of Certified Public Accountants (IACPA) in 2024, selected via convenience sampling. Data were collected using standardized questionnaires for proactive career behavior (Strauss et al., 2012), job satisfaction (Greenhouse et al., 1990), and professional skepticism (Hurt, 2010). Partial Least Squares Structural Equation Modeling (PLS-SEM) in Smart PLS software assessed the measurement model's reliability and validity, followed by structural model and hypothesis testing.

4. Results

Proactive career behavior positively affects professional skepticism ($\beta = 0.493$, $p < 0.001$) and job satisfaction ($\beta = 0.507$, $p < 0.001$), supporting H1 and H2. Job satisfaction does not significantly affect professional skepticism ($\beta = 0.114$, $p = 0.079$), rejecting H3. Consequently, job satisfaction does not mediate the relationship between proactive career behavior and professional skepticism, rejecting H4.

5. Conclusion

Proactive career behavior enhances auditors' professional skepticism and job satisfaction, aligning with Social Cognitive Theory (Bandura, 1986) and the Career Self-Management Model (Lent et al., 2022). However, job satisfaction does not influence skepticism or mediate its relationship with proactive behavior, possibly due to role ambiguity or Iran's audit market context. Audit firms should prioritize recruiting and training auditors with proactive traits to enhance skepticism and audit quality. Future research could explore environmental factors or cultural influences on skepticism in auditing contexts.

Keywords: Proactive Career behavior, Job Satisfaction, Professional Skepticism, Social Cognitive Theory.