
INFLUENCE OF PSYCHOLOGICAL CAPITAL ON TURNOVER INTENTION OF THE INDEPENDENT AUDITORS

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ABSTRACT

This study aims to verify the influence of psychological capital on the turnover intention of independent auditors. A descriptive survey and quantitative approach was carried out. The sample consisted of 166 independent auditors who duly answered the proposed questionnaire. The Psychological Capital at Work construct consists of four dimensions: self-efficacy, optimism, hope and resilience. The construct related to the Intention to Turnover at Work, on the other hand, consists of a scale consisting of three questions that assess the degree to which an individual makes plans to leave the firm. For data analysis, descriptive frequency analysis and the multinomial logistic regression statistical technique were used. The results indicate a direct relationship between the auditors' medium optimism and the medium and high turnover intention. Furthermore, an inverse relationship between medium resilience and high turnover intention. The study also sought to understand the auditors' perceptions related to sex. The auditors with partner positions have a lower average turnover intention, which can be explained by the time they work in the audit firm and the position they have, which offers them more stability and guarantee to remain in the audit firm. The evidence from the study indicates the influence of psychological capital on the turnover intention of independent auditors based on the dimensions of optimism and resilience. Another relevant finding is that for audit firms, Psychological Capital at Work can contribute to the management of auditors, with regard to the identification and monitoring of the turnover intention.

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INFLUÊNCIA DO CAPITAL PSICOLÓGICO NA INTENÇÃO DE ROTATIVIDADE DE AUDITORES INDEPENDENTES

RESUMO

Este estudo objetiva verificar a influência do capital psicológico na intenção de rotatividade de auditores independentes. Realizou-se uma pesquisa descritiva, de levantamento e com abordagem quantitativa. A amostra foi composta por 166 auditores independentes que responderam devidamente o questionário proposto. O constructo do Capital Psicológico no Trabalho é constituído de quatro dimensões: autoeficácia, otimismo, esperança e resiliência. Já o constructo relacionado a Intenção de Rotatividade no Trabalho é constituído de uma escala constituída de três questões que avaliam o grau em que um indivíduo elabora planos para sair da firma. Para a análise dos dados utilizou-se a análise descritiva de frequências e a técnica estatística regressão logística multinomial. Os resultados indicam uma relação direta entre o médio otimismo dos auditores e a média e alta intenção de rotatividade (*turnover*). Ademais, uma relação inversa entre a média resiliência e a alta intenção de rotatividade. O estudo também buscou compreender as percepções dos auditores relacionadas ao sexo. Os auditores com cargo de sócios apresentam menor intenção média de rotatividade, o que pode ser explicado pelo tempo que atuam na firma de auditoria e o cargo que possuem, que lhes oferece mais estabilidade e garantia de permanecer na firma de auditoria. As evidências do estudo indicam influência do capital psicológico na intenção de rotatividade de auditores independentes a partir das dimensões otimismo e resiliência. Outra constatação relevante é que para as firmas de auditoria, o Capital Psicológico no Trabalho pode contribuir na gestão dos auditores, no que concerne a identificação e o monitoramento da intenção de rotatividade.

Palavras-Chave: Capital Psicológico no Trabalho. Intenção de Rotatividade. Auditores Independentes.

1 INTRODUCTION

The current scenario shows that there is a growing concern with people within organizations (Hammes, Santos & Melim, 2016). Also according to the authors, considering that people are the most important asset for companies, strategies to attract and retain these people, avoiding a high rate of turnover, making the productive process and further increasing competitiveness in the market, are necessary. However, Zhen and Mansor (2020) stress that, although employers have sought a variety of strategies to retain qualified employees, the turnover rate still remains high in the vast majority of companies worldwide.

Employee *turnover* is considered a problem for many organizations, due to the costs to the employer, particularly in jobs that require the provision of extensive training to their professionals. The problem of replacement costs was one of the

factors that stimulated the development of research focused on the analysis of turnover (Campos & Malik, 2008). These labor replacement costs permeate the selection process, initial and continuous training of these professionals, in addition to the loss of knowledge, intellectual capital, intelligence and process control (Assis, 2010).

Similarly, Hammes et al. (2016) agree with the idea previously exposed when they add that, in addition to the loss of human capital, turnover becomes costly in terms of administrative costs, training and recruitment costs of new employees. This can result in a negative effect on the economic-financial aspect, in addition to affecting the quality of the audit, whether external or internal (Hammes et al., 2016). In this sense, underlying the independence of the auditor is the mandatory rotation of the auditor in the company, which divides opinions (Ribeiro, 2019).

According to Ribeiro (2019), some authors argue that the rotation of auditors increases the audit quality and ensures greater independence on the part of the auditor to perform his work. The Securities and Exchange Commission (CVM) started to require Brazilian publicly traded companies to promote the rotation of firms that analyze their financial statements, in order to ensure the independence of audit firms (Martinez, 2010). But the fact is that in Brazil the practical and real effect of this audit rotation is still unknown and there are highly controversial issues (Martinez, 2010). On the other hand, Martinez (2010) and Ribeiro (2019) state that there are those who argue that rotation only brings problems and has negative points, such as high costs, higher audit fees and no proven benefits (cost-benefit). It is also necessary to keep in mind that the need or suggestion for rotation in audit firms comes from the firms themselves or from higher bodies. On the other hand, the intention of rotation comes from the auditor himself.

Beuren, Ribeiro and Silva (2019) argue that, although the increasing turnover of auditors is considered a normal movement, it is important to consider the expected attributes of this specialized workforce. Not least because, according to the authors, the perception of (in)justice of auditors in relation to the decision-making processes that concern them in audit firms can impact their confidence, commitment, performance, as well as turnover. It is already known that auditors' work is considered stressful, characterized by a heavy workload and many (short) deadlines, which may result in wear and tear and dissatisfaction with the work and, in turn, higher turnover intention (Yuen, Law, Lu & Guan). Because of this, there is currently a high turnover rate that alarms audit firms (Yuen et al., 2013).

All this context can be identified through the experiences that independent auditors have in their personal and work environments. The auditor's field work simultaneously provides a diversity of experiences, placing this professional in an environment of learning and constant evolution. However, the auditor also goes through different daily challenges, such as the need to keep up to date with a range of norms and legislation, the meeting of requirements coming from regulatory and inspection agencies, the constant travel and overtime, the disputes to reduce audit fees that can sometimes compromise the application of audit procedures in the search for evidence, the self-charge for the quality of the audit performed.

Thus, this reality may cause the auditor to reflect on his performance, which may lead to the intention to leave the audit firm (*turnover*). Therefore, it is essential to understand the factors that lead employees to leave the company to avoid

possible losses with turnover (Kazi & Zadeh, 2011). For audit firms, it is prudent to have a permanent management in relation to this fact, so that it does not compromise the quality of audit work. Thus, identifying and managing the attributes that may lead auditors to turnover intention is pertinent and paramount.

One possibility is through the psychological capital, which according to Luthans and Youssef (2004) produces a state of psychological increase in which the person presents a high confidence to be successful in challenging tasks. Moreover, it generates positive attributions about the events that will take place in the present and in the future, shows perseverance in relation to the defined goals, and proves to be capable of redirecting the means to reach the ends. It also reveals the ability to overcome adversity. For Luthans, Luthans, and Luthans (2004) psychological capital integrates four dimensions of human personality: self-efficacy, hope, optimism, and resilience. These dimensions are measurable, can be developed, and have an impact on performance (Chee-Leong & Osman, 2010; Luthans et al., 2004; Yin-Fah et al., 2010).

The psychological capital approach and turnover intention is little explored in national and international research. Zhen and Mansor (2020) consider that previous studies have been concerned mainly with the external demands of employees, related to wages, benefits, working conditions and little focus has been given to the internal needs based on psychological capital and turnover intention. Agapito, Polizzi Filho, and Siqueira (2015) studied the relationships between perceptions of career success, well-being at work, and turnover intention in public and private companies. Polizzi Filho and Claro (2019) sought to test a theoretical model for teacher turnover intention, analyzing its relationship with three dimensions of well-being at work moderated by psychological capital through the four dimensions of psychological capabilities: efficacy, optimism, hope, and resilience. Wubin and Zhao Liang (2010) investigated the relationship of *burnout* dimensions and turnover intention, inserting the Psychological Capital variable as a moderating effect.

Thus, from the research carried out, no study was found that studied the Psychological Capital at Work related to the Intention of Turnover of independent auditors. In view of the above, the following question that guided the development of this research stands out: What is the influence of psychological capital on the turnover intention of independent auditors? In order to answer this question, the objective is to verify the influence of psychological capital on the turnover intention of independent auditors.

The study is justified by the fact that the psychological capital constitutes an interesting and little addressed theme in the accounting area, enabling the realization of several researches, especially with other professional categories. Zhen and Mansor (2020) emphasize that the concern with the psychological capital of employees is important not only to avoid the intention of turnover, retaining the individual, but also to ensure their satisfaction. Safavi and Bouzari (2020) consider that studies on professionals who assume responsibilities and must be leaders (as is the case of auditors) and their relationship with psychological capital are still neglected in the literature.

The importance of studying the turnover intention of independent auditors is justified because most studies with such professionals focus on the importance or not of turnover and its effects on audit quality, i.e., directly related to the audit firm.

However, they do not seek to understand the auditors' turnover intention, a recurrent context in this profession (Muliawan, Green & Robb, 2009) and because it is a specialized labor force, the turnover intention constitutes a challenging scenario for audit firms.

Broberg, Tagesson, and Uman (2020) believe that if the audit industry wants to counteract its high staff turnover, such firms should consider their compensation structure and reward system. They complement that the change in the reward system of audit firms would in this case be at the expense of the current partners, which may be a discouraging idea for them. However, this change may be necessary and timely in order to increase the psychological well-being of audit firm employees and to avoid increasing employee turnover in audit firms (Broberg et al., 2020). Masood, Siddiqui, Lodhi, and Shahbaz (2020) state that as much as turnover remains a major concern in organizational research, the authors understand that employee turnover intention needs to be investigated further, which also justifies the study.

The study contributes because the psychological capital can be used in human resource development programs, since it allows measuring the effectiveness, hope, optimism and resilience, in order to implement actions that can understand and mitigate the turnover intention in audit firms (Avey, Reichard, Luthans & Mhatre, 2011). The study advances precisely by analyzing human and psychological aspects in the accounting area, especially when it comes to auditors, which still divides opinions related to the positives and negatives of turnover, and the research also goes further by observing the intention of turnover by the independent auditors themselves and not the turnover itself.

2 THEORETICAL FRAMEWORK

2.1 Psychological Capital at Work and the Audit Organizational Environment

The ability of individuals to adapt to the changes that are imposed on them in the work environment is important and necessary (Ferguson & Reio, 2010; Luthans, Avolio, Avey & Norman, 2007), also because several organizations attribute greater relevance and value more human resources than the financial capital (Avey, Patera & West, 2006; Cunha, Rego, Lopes & Ceitil, 2008; Luthans et al., 2007). This becomes a competitive advantage when compared to other companies (Mintzberg & Lampel, 1999), which have the demand for intellectual capital, and this is also a recurring reality in auditing firms.

Since auditing activities seek to provide security and reliability in the financial reports of the audited company, it is assumed that audit firms keep in their staff auditors who have adequate training, skills and experience to perform their function (Tato, 2008). In the expectation that the audit firm will offer a better job to its clients, it is inherent that auditors are subjected to strong pressures, due to the relevance of the result of their work to the audit firm's clients (Oliveira & Santos, 2007). These pressures may generate instability in the psychological capacities of these professionals (Luthans et al., 2004), compromising the audit firm in achieving its objectives.

The result of the auditor's work can legitimize the financial reports or reveal fraud. This will be possible through efficient and effective work. However, the reverse is also possible through the risk of misapplying an audit procedure or

misinterpreting audit evidence when under heavy pressure. Naturally, negative results have a more significant impact than positive ones (Baumeister, Finkenaur & Vohs, 2001).

From all the evolution, the study of traditional psychology was improved and called Positive Psychology, which aimed to promote research focused on resilience and strength, healthy life, instead of being concerned only with weaknesses and damage, which traditional psychology was concerned until then (Seligman & Csikszentmihal, 2000; Siqueira, Martins & Souza, 2014b). Seligman and Csikszentmihal (2000) point out that weaknesses and harms refer to: depression, substance abuse, serious illness, and even the individual's hunger and dissatisfaction with work. With this, prevention has gained strength to address these problems. In this sense the motivational theories that explain why the individual performs his tasks motivated, away the dissatisfaction with the work.

For Pajares and Olaz (2008), self-efficacy beliefs allow one to define what to do, how to do it, for how long it will be done and how much effort it will take to accomplish a particular task. This logical structure favors the basis for the individual's motivation, being personal accomplishments and well-being (Ferreira & Azzi, 2010), which contributes so that the individual does not withdraw from the work environment. According to Bandura (1997), perceived self-efficacy affects stress levels and the individual's health at work. Thus, workers with high perceived self-efficacy choose to solve problems by adopting strategies that improve their tasks. On the other hand, those with low perceived self-efficacy believe that they can do little to reverse the situation (Ferreira & Azzi, 2010).

In view of the exposure on motivational theories and from this movement toward Positive Organizational Behavior (COP), there is an explanation of the search for a better quality of life at work because the psychological capabilities and strengths that are positively oriented can be measured, developed, and managed to increase performance at work (Luthans, 2002). To this end, psychological capital at work, the central approach of this study, is derived from Positive Organizational Behavior (COP) studies.

According to Hwang and Han (2018), individuals with higher psychological capital are more likely to be confident and achieve desirable results through their efforts. Regarding work demand, interaction with customers can be sources of job stressors, however, psychological capital ends up helping to maintain a positive climate in the work environment, with high motivation Hwang and Han (2018). Thus, the authors also consider that employees with a high level of psychological capital may be less prone to emotional experiences and are more likely to identify with their work and feel satisfied.

In relation to psychological capital, Luthans and Youssef (2004) present four dimensions: self-efficacy, optimism, hope, and resilience, which reflect positively in the exercise and performance of the worker's activities. Figure 1 presents a brief concept of each dimension to better understand and differentiate them.

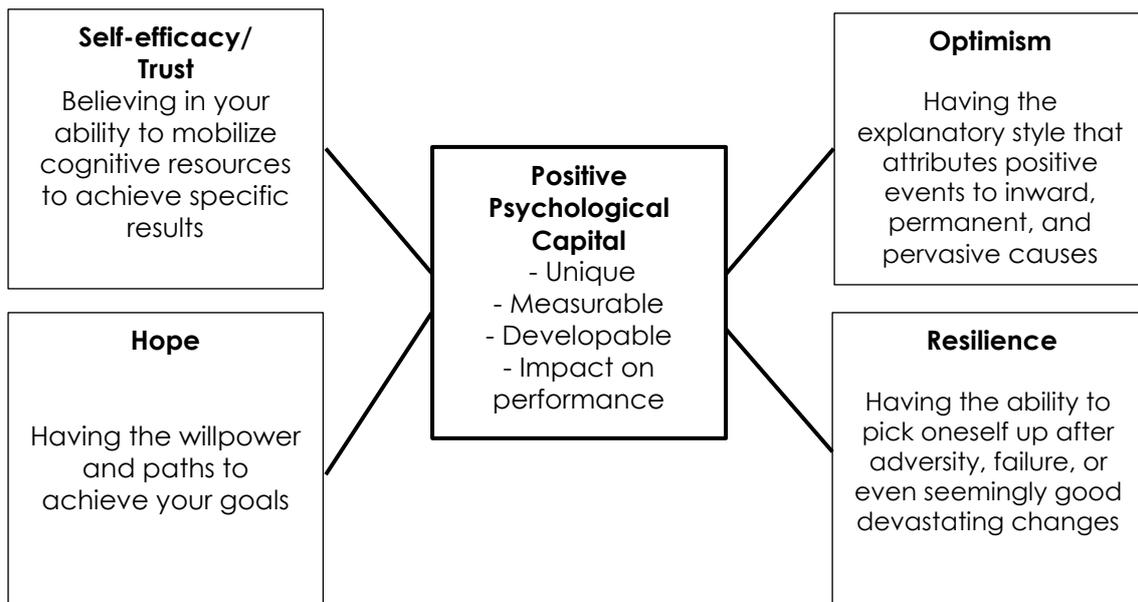


Figure 1 - Dimensions of positive psychological capital
Source: (Luthans & Youssef, 2004).

The first dimension shown in Figure 1 refers to self-efficacy which consists of the belief that the individual has the ability to motivate himself and perform useful actions so that a task is successfully accomplished in a given environment (Luthans & Youssef, 2004). The second dimension of psychological capital is hope, which highlights the belief that the individual has in willpower and alternatives needed to achieve his or her goals (Luthans & Youssef, 2004). For Snyder, Irving and Anderson (1991), hope portrays an emotional state of the individual, a consequence of the conviction of having resources and the means to be successful.

Optimism, the third dimension of psychological capital, presents itself in individuals for believing that good things will happen (Carver & Scheier, 2002), seeking to minimize unfavorable events. For Seligman (2002), optimism is classified into two dimensions: permanence and penetrability. The first portrays the way in which the individual views events. If it is negative, it is perceived as temporary, and if not, it is perceived as permanent. The penetrability, on the other hand, portrays the impact that events have on the individual's life (Siqueira et al., 2014b). Finally, there is the fourth dimension, called resilience, conceptualized by Moraes and Rabinovich (1996) as a combination of factors that help man face problems and adverse situations. It is the individual's ability to recompose in the face of an adverse situation or failure, managing to have a positive reaction in the face of significant change scenarios (Luthans & Youssef, 2004).

Studies involving psychological capital have shown positive relationships with job satisfaction, organizational commitment, psychological well-being (Avey et al., 2011), desirable citizenship behavior, and other performance measures (self-evaluation, supervisor evaluation, and employer billing) (Avey et al., 2011; Siqueira et al., 2014b). A significant and negative relationship, on the other hand, was found between psychological capital and desirable attitudes (job satisfaction, organizational commitment, psychological well-being), desirable citizenship

behavior, and other performance measures (self-evaluation, supervisor evaluation, and employer billing) (Avey et al., 2011; Siqueira et al., 2014b).

On the other hand, significant and negative relationship has been found between psychological capital and undesirable behaviors and negative psychological pictures such as cynicism, turnover intentions, stress, anxiety, as well as workers' counterproductive attitudes (Avey et al., 2011; Siqueira et al., 2014b).

Kang and Busser (2018) tested a conceptual model of the interrelationships among service climate, psychological capital, employee engagement, and turnover intention and explored mediating effects. The sample comprised frontline hospitality employees (managers). The authors found from the results that employee engagement fully mediates the relationship between psychological capital, service climate, and turnover intention, highlighting the effect of employee engagement. Although the financial impact of employee turnover is well known, turnover not only increases the cost of staffing, high turnover intention also causes the organization to lose employees with a high degree of knowledge and skills, which results in a negative impact on organizational culture and employee morale.

Thus, there is an expectation of the applicability of psychological capital in the auditor's organizational environment, due to the fact that the dimensions of psychological capital are measurable, can be developed, and have an impact on the performance of organizations (Luthans et al., 2004).

2.2 Turnover Intention and the Audit Context

Often the organizational environment is affected by factors that interfere negatively in organizations. Although competition and technology can be considered as factors that interfere in companies (Ferreira & Siqueira, 2005), insufficient resources may be the most relevant focus to be explored, because companies depend on resources for recruitment, selection, training, and employee permanence, which can interfere in competitive strategies (Mintzberg & Lampel, 1999).

In view of this, people management policies and practices must be aligned with the strategic objectives of organizations (Oliveira & Limongi-France, 2005), which minimizes the loss of important professionals to companies. For Gubman (1998), in economies that show rapid growth, access to good professionals may be more difficult than financial and technological resources. It is no different in auditing firms, which struggle to find and keep in their staff, auditors with training, skills and experience to work in this organizational environment. Thus, in organizations that demand greater intellectual capital, it is essential to identify the factors that lead to the voluntary departure of their employees, in order to minimize losses arising from staff turnover (Kazi & Zadeh, 2011).

The staff *turnover* is the result of the exit of collaborators/employees and the entry of new ones to replace them at work (Chiavenato, 2010). The author also states that this flow of entries and exits of people in an organization can be motivated by the company's initiative or by the employee himself. The intention of turnover may be related to dissatisfaction with the work or even dissatisfaction with the work environment. On the part of the company. It may occur to replace by a

professional more suitable for the position or dissatisfaction related to the employee's performance, for example (Chiavenato, 2010).

Turnover in audit firms, in addition to interrupting a sequence of work, can reduce the knowledge of the methodology applied by a particular auditor who will leave the firm, even if the processes in audit firms strive for standardization. Broberg et al. (2020) understand that the attractiveness of audit firms as employers has decreased in recent years and the audit profession has been experiencing high employee turnover, which usually occurs when there is high demand for labor. Moreover, another indication of high turnover is that independent auditors, according to Yuen et al. (2013), may refuse to act on top management's instructions when requesting to provide favorable reports to clients. Except if the professionals do not have a strong sense of professionalism (Yuen et al., 2013).

For Morgan (2010) *turnover* results in financial and non-financial costs. The financial ones refer to the dismissal, recruitment, selection, training and development of people (Siqueira, Gomide Jr., Oliveira & Polizzi Filho, 2014a). The non-financial costs, according to Assis (2010), correspond to the loss of knowledge, intellectual capital, intelligence, and process control. Cascio (1991) points out that the costs incurred with personnel turnover are usually not controlled, due to the difficulty in identifying the causative factors.

Therefore, turnover intention by auditors requires audit firm managers to develop new strategies to retain talent. As these are measurable variables, Chang (1999) points out that *turnover* and *turnover intention* should be measured separately, because intention is classified as a cognitive variable and will subsequently result in *turnover*.

Vandenberg and Nelson (1999) state that, to understand and control turnover intention, it is necessary to identify the causes that lead the employee to express the desire to leave the organization. In auditing firms, the causes of turnover intention may be the strong pressures incurred in field activities, long working hours, ability to meet deadlines and obligations, dealing with complex scenarios, among other causes that are inherent to the auditor's work, affecting their development, triggering dissatisfaction and demotivation to remain in the audit firm. Thus, audit firms need to be attentive to employees' behaviors, to detect when they plan to leave the organization (Siqueira et al., 2014a) and establish strategies aimed at auditor permanence.

In the perspective of finding other explanatory variables for employees' turnover intention, Wubin and Zhao Liang (2010) conducted an analysis between the relationship of *burnout* dimensions and turnover intention, and subsequently inserted the psychological capital variable as a moderator. The results revealed that personal fulfillment can cause changes in relation to turnover intention, the better they are, and the less likely they are to change companies. To this end, they highlight that the development of employees' psychological capital can effectively reduce turnover intention.

Although not verified in the audit scenario, turnover intention was the subject of the research of Polizzi Filho and Claro (2019) who analyzed the impact of well-being at work on turnover intention with the respective moderation of psychological capital in Brazilian university professors. The results showed that the higher the level of commitment of the teacher to the school entity, the lower the *turnover intention*.

Broberg et al. (2020) found from their study that demographics, working conditions, job satisfaction, and life satisfaction are related to the psychological well-being of professionals, including auditors. Moreover, they point out that the divergences between auditors and other business professionals, such as their clients, can potentiate intention and high turnover in the industry. Thus, to verify the influence of Psychological Capital at Work, through the dimensions of self-efficacy, hope, optimism, and resilience, on auditors' turnover intention may signal to audit firms, factors that must be understood and observed with more attention, in order to reduce turnover in the audit field.

3 METHODOLOGICAL PROCEDURES

In order to meet the objective of verifying the influence of psychological capital on the turnover intention of independent auditors, a descriptive survey research with a quantitative approach was conducted. The research subjects were independent auditors registered on LinkedIn®. The invitation was sent to 640 independent auditors (Brazilians) who were located on LinkedIn® using the following filter to locate the respondents: "auditor(a) independente" and "independent auditors". Then, invitations were sent, one by one, that is, the contact request with a message explaining the survey and emphasizing the importance of the independent auditors' participation. After the invitation was accepted, the link to the questionnaires was sent to the auditors. Of the 640 independent auditors, 166 duly answered the questionnaire.

The instrument for data collection was by means of a closed-ended questionnaire divided into three blocks (Appendix). The first block presents questions regarding the profile of auditors with 4 questions, the second block relates to the Psychological Capital containing 25 questions by Siqueira et al. (2014b) is called Psychological Capital Inventory at Work (ICPT-25), divided into four dimensions: self-efficacy, hope, optimism and resilience. The following Likert scale was used in this block: (1) Strongly Disagree; (2) Disagree; (3) Neither Agree nor Disagree; (4) Agree; (5) Strongly Agree. Finally, the third block relates to turnover intention containing 3 questions from Siqueira et al. (2014a) with the following Likert scale: (1) Never; (2) Rarely; (3) Sometimes; (4) Often; (5) Always, denoted as the Turnover Intention Scale (RIT). Table 1 presents the questions of Block 2 (psychological capital) and Block 3 (turnover intention) segregated by dimension.

Table 1
Psychological capital and turnover intention measurement scales

Dimensions	Code	Questions
Psychological Capital		
Self- efficacy	Auto_1	I am able to solve problems in my work.
	Auto_5	I am able to fulfill the obligations of my job.
	Auto_9	I am able to master the technology of my work. ®
	Auto_10	I get stronger after facing challenges at work.
	Auto_16	I am able to master new procedures that come up in my work. ®
	Auto_20	I am able to perform complex tasks in my job. ®
	Auto_21	I can think of many ways to solve a problem at work.
	Auto_23	I am able to be creative in my work.
Hope	Esp_2	I hope to have enough knowledge to grow in the job. ®
	Esp_3	I can find many ways to fulfill my dreams at work. ®
	Esp_8	I hope I have enough energy to succeed at work.
	Esp_13	I hope I have enough experience to do well in the job. ®
	Esp_14	I can find ways to show my boss that I do my job well.
	Esp_19	I can discover ways to achieve my goals at work.
Optimism	Optim_6	I believe that everything will work out for me in my work.
	Optim_11	I believe that better days will come in my work. ®
	Otim_17	I believe that good things will happen to me in my work. ®
	Otim_18	I hope I have plans for my future at work.
	Optim_24	I believe that tomorrow will be better in my work. ®
Resilience	Res_4	I am stronger after facing dismissal at work.
	Res_7	I get stronger after facing changes at work.
	Res_12	I am stronger after facing losses at work. ®
	Res_15	I get stronger after facing difficulties at work.
	Res_22	I get stronger after facing intrigues at work. ®
	Res_25	I am stronger after facing envy at work ®
Turnover Intention		
I think	I think	I am thinking about leaving the company where I work.
Plan	Plan	I plan to leave the company where I work.
I Have the Will	Will	I feel like leaving the company where I work.

Source: (Siqueira *et al.*, 2014b; Siqueira *et al.*, 2014a).

The questionnaire was prepared and sent via Google Docs. The calculation of the results obtained through the Psychological Capital at Work Inventory (ICPT-25) produced four average scores, which were obtained by adding the values marked by the auditors in each of the items marked in each dimension and then divided this value by the number of items in the dimension. Mean scores are high when they are between 4 and 5; medium when they are between 3 and 3.9; and low when they are between 1 and 2.9 (Siqueira *et al.*, 2014b).

The calculation of the results obtained by means of the Intention to Turnover Scale (SIR) produces an average score, obtained by adding the values indicated by the auditors in the three questions and divided by three. As for the values obtained by the average scores, a score between 4 and 5 is classified as high, average for a score between 3 and 3.9, and low when a score between 1 and 2.9 is obtained. The interpretation of the results obtained represents the frequency with which the auditor makes mental plans regarding his or her departure from the audit firm (Siqueira *et al.*, 2014a).

Data analysis occurred through descriptive statistics and the multinomial logistic regression technique using the SPSS® software. The multinomial logistic regression is indicated by Fávero (2015) when there is a dependent variable, of qualitative nature, and that offers more than two possibilities for response, i.e., more than two categories. In this study, the dependent variable was turnover intention and presented three alternatives (low, medium, and high). Using this method, it is possible to estimate probabilities of occurrence for each of the alternatives, and it is necessary to define one as a reference. In the case of turnover intention, the reference was low turnover intention (1). Furthermore, in the logistic regression, association measures between the variables are adopted, which correspond to the determination coefficient, also used in the linear regression. It is important to point out that the Nagelkerke coefficient is the most commonly used determination coefficient and represents the R^2 .

For the respondents' profile variables, dichotomous variables (0 and 1) were created, with the set that presented the highest frequency in each group being considered the standard. Thus, for age, the default category was 20 to 29 years old. In relation to the position, the standard was Senior, and in relation to the length of experience, the standard was 4.1 to 8 years.

4 ANALYSIS AND DISCUSSION OF THE RESULTS

4.1 Respondents' profile

With regard to the sex of the respondents, the majority is male, which corresponds to 69.3%, or 115 auditors. Women comprise a total of 51, which represents 30.7%. Next, as of Table 2, an analysis of the respondents' profile is presented, considering the variables gender, age, position and length of experience in auditing.

Table 2
Respondents profile

Profile	Men		Women		Total	
	Age					
	Absolute frequency	Relative frequency (%)	Absolute frequency	Relative frequency (%)	Absolute frequency	Relative frequency (%)
From 20 - 29 years old	69	60%	42	82%	111	67%
From 30 - 39 years old	33	29%	8	16%	41	25%
From 40 - 49 years old	9	8%	1	2%	10	6%
> 50 years old	4	3%	0	0%	4	2%
Total	115	100%	51	100%	166	100%
Position						
Assistant	18	16%	18	35%	36	22%
Senior	67	58%	29	57%	96	58%
Manager/ Supervisor	21	18%	3	6%	24	15%
Partner	9	8%	1	2%	10	6%
Total	115	100%	51	100%	166	100%
Time of Experience						
From 0 to 4 years	33	29%	24	47%	57	34%
From 4.1 to 8 years	47	41%	22	43%	69	42%
From 8.1 to 12 years	18	16%	4	8%	22	13%
> 12 years old	17	15%	1	2%	18	11%
Total	115	100%	51	100%	166	100%

Source: Research data.

From Table 2 it is possible to note that the preponderant profile of the respondents is male, aged between 20 and 29 years, holding the position of senior auditor and with time working between 4 and 8 years. The predominance of men is recurrent and observed in different researches in the auditing field (Edgley, Sharma, and Anderson-Gough, 2016). Women, however fewer in number of respondents, show similar results when comparing the relative frequencies (%) of the two genders. However, the difference is notable in experience, in which most women work from 0 to 4 years, that is, they had less work experience compared to men.

It is also noteworthy that 130 auditors who answered the questionnaire hold a position equal to or greater than senior auditor, and that 109 auditors have been working for more than 4 years. This qualifies the research sample, since, according to the profile presented, we have a group of experienced auditors with the possibility of having experienced different possible situations in the exercise of their profession. Table 3 shows the relative frequencies (percentage) considering age and experience versus position versus gender.

Table 3

Age and experience versus position and gender of respondents

Age	Men				Women			
	Assistant	Senior	Manager	Partner	Assistant	Senior	Manager	Partner
From 20 - 29	89%	72%	24%	0%	100%	79%	33%	0%
From 30 - 39	0%	27%	57%	33%	0%	21%	67%	0%
From 40 - 49	0%	1%	19%	44%	0%	0%	0%	100%
> 50	11%	0%	0%	22%	0%	0%	0%	0%
Experience (years)								
From 0 to 4	67%	28%	5%	11%	100%	21%	0%	0%
From 4.1 to 8	17%	55%	33%	0%	0%	72%	33%	0%
From 8.1 to 12	11%	12%	38%	0%	0%	7%	67%	0%
> 12	6%	4%	24%	89%	0%	0%	0%	100%

Source: Research data.

The results presented in Table 3 indicate a possible trend among the positions and genders of the respondents with their age and length of experience. It can be seen that both men and women are young (between 20 and 29 years old) when they are in the position of assistant, which was already expected, since many enter the auditing market after beginning their undergraduate studies. Most of the respondents in this position have up to 4 years of experience, which may indicate an average length of time in auditing to be promoted from one position to another. In this question, it is observed that there are no female assistants with more than 4 years of experience, while 33% of the men are distributed in different time ranges. However, these observations were not investigated, which requires parsimony in the analysis of the results and future investigations.

It can also be observed that the senior category is occupied by both men and women between 20 and 29 years old and with a working time between 4 and 8 years. The manager position is concentrated in the 30 to 39 age group and requires experience between 4 to 12 years. Here there is a slight inclination for women to be promoted up to the age of 39 and with a working time of more than 4 years and less than 12 years. Considering there is a small number of male auditors who are promoted to the management position with less than 4 years of experience. On the other hand, there are male auditors in the 40 to 49 age group who have been working as a manager for more than 12 years. There is also a concentration of female partners with the respective age and time of experience. On the other hand, for men these questions are more spread out.

Table 4
Intention of turnover versus gender versus position

Position	Men						Women					
	1	2	3	4	5	Total	1	2	3	4	5	Total
Assistant	11%	22%	35%	24%	7%	18	0%	17%	44%	33%	6%	18
Senior	9%	36%	26%	23%	5%	67	0%	14%	45%	31%	10%	29
Manager/Supervisor	19%	16%	27%	30%	8%	21	0%	0%	33%	67%	0%	3
Partner	15%	52%	33%	0%	0%	9	0%	100%	0%	0%	0%	1
Total						115						51

Legend: (1) Never; (2) Rarely; (3) Sometimes; (4) Often; (5) Always. SIR - Turnover Intention Scale. Source: Research data.

Table 4 shows that women in the assistant, senior and manager positions have a higher turnover intention than men, although the differences are not so significant. The highest concentration of men's answers is in scales 2, 3 and 4, which indicate that they rarely, sometimes or frequently have turnover intentions. In the case of women, the concentration was also in scales 3 and 4, indicating that sometimes or often there is an intention to leave the audit firm.

A result that deserves to be highlighted is that the auditor in the Partner position has low turnover intention, for both men and women. It can be seen that men present a lower propensity of turnover intention than women, except when comparing the position of partner, in which female auditors present a slightly lower overall average than men. These results can be explained by the fact that when auditors are partners of the audit firm, they have already held different positions in the audit firm, have had different experiences in the audit field, and have the profile and skills to remain in the field.

It can be observed that auditors with partner positions were the ones who presented the lowest turnover intention and that assistants and managers/supervisors are the ones with the highest intention. In the case of women, the values were higher than for men, because the manager/supervisor is the individual who has the highest intention of leaving the audit firm. This result is consistent with regard to the expectations during the auditor's career. While in the assistant and senior positions, this is possibly the period when the individual questions whether the choice for the profession was right, gets to know the profession's routine better, and checks whether his or her profile fits the demands of the profession. When the auditor is in a partner position, these points, in general, have been overcome and are aligned with the professional's profile.

Next, through Table 5, the results that refer to the psychological capital according to each dimension are evidenced comparatively with the position of the respondents and gender. The corresponding scale in this case is from strongly disagree (1) to strongly agree (5). It is noteworthy that the respondents were summed, already considering the index obtained between low: 1; medium: 2 and; high: 3.

Table 5
Psychological capital versus gender versus position

Position	Men				Women				Total
	Self-efficacy								
	1	2	3	CPT	1	2	3	CPT	
Assistant	0	0	18	3.0	0	7	11	2.6	2.9
Senior	0	13	54	2.8	0	8	21	2.7	2.8
Manager/Supervisor	0	4	17	2.8	0	1	2	2.7	2.8
Partner	0	0	9	3.0	0	0	1	3.0	3.0
Total	0	17	98	2.9	0	16	35	2.8	2.9
Hope									
Assistant	0	1	17	2.9	0	7	11	2.6	2.8
Senior	0	15	52	2.8	0	8	21	2.7	2.8
Manager/Supervisor	0	6	15	2.7	0	2	1	2.3	2.6
Partner	0	1	8	2.9	0	0	1	3.0	2.9
Total	0	23	92	2.8	0	17	34	2.7	2.8
Optimism									
Assistant	2	3	13	2.6	3	7	8	2.3	2.5
Senior	5	28	34	2.4	2	11	16	2.5	2.4
Manager/Supervisor	2	11	8	2.3	0	2	1	2.3	2.3
Partner	0	2	7	2.8	0	0	1	3.0	2.8
Total	9	44	62	2.5	5	20	26	2.5	2.5
Resilience									
Assistant	2	15	1	1.9	7	10	1	1.7	1.8
Senior	8	49	10	2.0	14	14	1	1.6	1.8
Manager/Supervisor	4	13	4	2.0	1	2	0	1.7	1.85
Partner	2	6	1	1.9	0	1	0	2.0	1.95
Total	16	83	16	2.0	22	27	2	1.7	1.85

Legend: (1) low - from 1 to 2.9; (2) medium - from 3 to 3.9; (3) high - from 4 to 5.

CPT - Psychological Capital at Work.

Source: Research data.

Table 5 shows that self-efficacy is the dimension of Psychological Capital with the highest average score by the respondents, both men and women. It is observed that for both auditors and female auditors the overall score was 2.9, considered high and demonstrating that the respondents have strengthened beliefs about self-efficacy. It is also noteworthy that the scores presented in this dimension were the highest compared to the other dimensions, when related to the position.

When the hope dimension is analyzed, it can be seen that men in general have greater hope than women. In the case of women, only the one who holds the position of partner presents characteristics of greater hope than men who hold the same position. When analyzing the average of the answers of men and women together, it is noted that it ranges from 2.6 to 2.9, which indicates low psychological capacity regarding hope, even though most of the respondents answered that they agree or totally agree with the questions related to this dimension. It is noteworthy that the hope dimension deals with the conviction that the individual has the willpower and alternatives necessary to achieve their goals (Luthans & Youssef, 2004).

When verifying the optimism of independent auditors, both men and women, one notices that the average concentration of responses was between 4 and 5 on the measurement scale, which indicates that the respondents present high

psychological capacity relative to this dimension. However, male assistants are on the whole slightly more optimistic than females. The opposite is notable for the partner position held by women, since it presented a medium level of psychological capacity, being above the general average for men. The manager/supervisor position showed the same general result for both genders. However, adding the average of the answers of men and women about optimism, it can be noticed that the psychological capacity at work regarding this dimension is low.

Related to resilience, it can be seen that most men, when calculating the average, indicated that neither agree nor disagree or agree with the questions related to resilience at work, i.e., they responded that they cannot overcome adversity at work, or have difficulty adapting to new situations. When analyzing the average score for this sex, it can be noticed that all the positions have similar answers, so much so that the average was between 1.9 and 2.0. Overall, the average was the lowest of all the dimensions, for all the positions, also showing the low psychological capacity of both genders.

In view of the above it is understood that in general the auditors, both men and women, have an average psychological capacity of self-efficacy, that is, of believing in their ability to mobilize cognitive resources to obtain specific results; of optimism, which boils down to having the explanatory style that attributes positive events in their daily lives; of resilience, in which individuals have the ability to pull themselves together after an adversity, failure, and; of hope, in which they have willpower and ways to achieve their goals.

4.2 Influence of psychological capital on turnover intention

Table 6 presents the estimated coefficients of the multinomial model, obtained from the multinomial logistic regression. The default set of turnover intention was chosen as low intention (1).

Table 6
Estimated coefficients of the multinomial model

Turnover Intention	Intercept 2 - Average Turnover Intention			Intercept 3 - High Turnover Intention			
	Model	B	Standard Error	Sig.	B	Standard Error	Sig.
Constant		-1.811	2.337	0.438	-30.332	1961.540	0.988
Sex		-0.447	0.479	0.350	-0.895	0.583	0.125
Age 30 to 39		1.155	0.715	0.106	-0.160	0.766	0.835
Age 40 to 49		1.242	1.368	0.364	1.253	1.723	0.467
Age > 50		1.683	1.834	0.359	15.417	0.000	.
Experience 0 to 4		0.521	0.540	0.334	0.129	0.693	0.853
Experience 8 to 12		-0.560	0.819	0.494	0.024	0.933	0.979
Experience > 12		2.124	1.569	0.176	0.495	1.358	0.715
Position Assistant		-0.911	0.598	0.128	-0.592	0.781	0.448
Position_Manager		-0.979	0.722	0.175	-0.963	0.781	0.218
Position Partner		-2.851	1.445	0.048**	14.364	1961.539	0.994
Hope (medium)		0.120	0.630	0.849	0.119	0.678	0.861
Resilience (low)		0.764	0.832	0.359	-0.890	0.940	0.344
Resilience (medium)		-0.211	0.697	0.762	-1.199	0.727	0.099*
Optimism (low)		16.708	1925.661	0.993	18.919	1925.661	0.992
Optimism (medium)		1.221	0.479	0.011**	1.902	0.572	0.001***
Self-efficacy (medium)		0.472	0.649	0.468	0.579	0.725	0.425
Chi-square (df)	70.004 (32)						
Sig.	0.000						
Nagelkerke	0.390						

***Significant at the 1% level.

** Significant at 5% level.

Significant at the 10% level.

Source: Research data.

Through Table 6 it is observed that the model was significant at the 5% level with explanation capacity of 39.0% of the variations recorded in the dependent variable, which is considered a weak explanatory power, according to Fávero (2015). It can be seen that only the variables position partner and medium optimism were related to the average turnover intention, which was significant at the 5% level. The partner was negatively related and the average optimism showed a positive relationship. Thus, from the results one can see that partner auditors present a lower average turnover intention. This result was expected due to the fact that the auditor, until becoming a partner at the audit firm, went through different experiences and reached the stage in which remaining at the audit firm is a result of his focus and of his work. Therefore, the existence of the intention to rotate at this stage of professional life should appear with less possibility. This finding converges with the results of the turnover intention shown in Table 4, in which most partner auditors never or rarely have a turnover intention.

Table 6 also shows that auditors with medium optimism have a medium intention to leave the audit firm. This result shows that auditors with medium optimism do not yet believe sufficiently that good things can happen with respect to their activity at the audit firm, which is supported by Carver and Scheier (2002), showing that they have the intention to change firms. This medium optimism of

auditors may be related to how they view everyday events and what impact these events have on their lives (Siqueira *et al.* , 2014b).

As for the high turnover intention, auditors with medium resilience and medium optimism showed a negative and positive relationship respectively, and the resilience (medium) was significant at the level of 10% and optimism (medium) of 1%. In view of this, it is understood that people who have medium resilience are less likely to have a high turnover intention, that is, they are less likely to change audit firms. This auditor profile, with a medium resilience, is able to react well when facing adversities experienced at work, because they feel stronger when facing changes, losses, difficulties and/or intrigues at work. This result converges with Avey *et al.* (2011) who found a significant and negative relationship between psychological capital and turnover intention, however, in this research the relationship was negative only in the case of medium resilience with high turnover intention.

In general, according to the results presented, it is noteworthy that as from the moment the auditor is confident in performing his tasks and is really motivated and with a high capacity to overcome adversities, i.e., is resilient, there will be a lower chance of this individual having the intention to leave the firm where he works, which also reduces costs for the audit firm. For Avey *et al.* (2011), human resource development programs reduce the turnover of auditors in organizations, being a possible and important solution for firms. In the same vein, Oliveira and Limongi-France (2005) point out that people management policies and practices must be aligned with the strategic objectives of the firms, which will reduce the loss of professionals who are important to the companies.

In a complementary way, in order to provide more robustness to the findings, the multinomial logistic regression was performed in the next section without considering the respondents' profile.

4.3 Influence of psychological capital on turnover intention without respondent profile variables

Table 7 presents the robustness test, in which the profile variables were removed from the model. The results are presented in Table 7.

Table 7

Robustness test of the estimated coefficients of the multinomial model

Turnover Intention	Intercept 2 - Average Turnover Intention			Intercept 3 - High Turnover Intention			
	Model	B	Standard Error	Sig.	B	Standard Error	Sig.
Constant		-0.938	0.608	0.123	-0.901	0.587	0.125
Hope (medium)		0.131	0.571	0.819	0.359	0.623	0.564
Resilience (low)		0.881	0.765	0.250	-0.621	0.836	0.458
Resilience (medium)		-0.019	0.658	0.977	-1.199	0.684	0.080*
Optimism (low)		19.859	0.841	0.000***	21.808	0.000	.
Optimism (medium)		0.957	0.433	0.027**	1.670	0.538	0.002**
Self-efficacy (medium)		0.499	0.598	0.404	0.601	0.666	0.367
Chi-square (df)							48.943 (12)
Sig.							0.000
Nagelkerke							0.289

***Significant at the 1% level.

** Significant at 5% level.

Significant at the 10% level.

Source: Research data.

From the evidence presented in Table 7 it is possible to notice that the results are similar to the previous model, presented in Table 6. To this end, it is noted that it is again possible to confirm a relationship between the variables, since the model was significant; however, the explanatory power was less than the previous one, which was 28.9%.

It is possible to notice that besides the variables that had already presented a relationship with the turnover intention, that is, medium optimism with medium intention and, medium resilience and medium optimism with high turnover intention, the low optimism variable also presented significant in this model.

Thus, it is understood that the lower the average resilience, i.e., the lower the ability to overcome adversity, the higher the turnover intention. Therefore, it is important that auditing firms observe such information, in order to identify and understand the variables of auditors' psychological capacity so that this intention is reduced.

5 CONCLUSION

This study aimed to verify the influence of psychological capital on the turnover intention of independent auditors. Descriptive, survey, and quantitative research was carried out. The sample was composed of 166 independent auditors. For the data analysis we used descriptive frequency analysis and multinomial logistic regression.

The profile of the research participants is predominantly male, between 20 and 29 years of age, occupying the position of senior auditor and working for between 4 and 8 years. Women in the assistant, senior and manager positions have a higher turnover intention than men, although not as significant. The intention of turnover among men is more distributed throughout the career, except

in the position of partner where both for men and for women, the intention of turnover is lower compared to the other positions.

It was found with the study that of the four dimensions of psychological capital, auditors present the highest score in the self-efficacy dimension, that is, auditors participating in the research believe in their ability to mobilize cognitive resources to obtain the desired results. In the hope dimension, in which it is verified the willpower and ways in which individuals possess to reach their goals, it was found that this dimension for men is higher than for women, although the dimension as a whole presented a low score in the investigated auditors. A similar result was found when analyzing the optimism dimension, where scores between 2.3 and 2.8 were found for both men and women. The last dimension (resilience - in which one observes the ability to recompose oneself after adversity or failures) presented the lowest average score obtained among the other dimensions of psychological capital.

When verifying the influence of the four dimensions of psychological capital on turnover intention, we obtained a significance of 5% capable of explaining about 39.0% of the turnover intention. In this case, unlike the complementary test which did not include the profile variables, partner auditors had a lower average turnover intention. This complementary test slightly obtained a lower power of explanation, about 28.9%.

Given the results found, it can be concluded that there is a relationship of the psychological capital of independent auditors with the turnover intention at work from the optimism and resilience dimensions. For the average optimism dimension, there is an influence on the average turnover intention of auditors, and also for the high turnover intention. On the other hand, for the resilience dimension there was an influence with the high turnover intention of the auditors.

When the influence of psychological capital on turnover intention was checked, without considering the auditor's profile variables, medium optimism was confirmed with medium turnover intention, adding in this case an influence also of low optimism. Low optimism also showed influence on high auditor turnover, as did medium resilience.

We conclude that auditors with low and medium optimism, the ability to have a positive outlook on work, provide greater plans for auditors to want to leave the audit firm. Similarly, auditors with low resilience, that is, the ability to recover from failures and adversities at work, influence the high intention to leave the audit firm.

The study contributes theoretically by analyzing the relationship between two previously unrelated themes in the accounting area, especially in auditing. It also contributes by bringing human and psychological aspects to the accounting area, thus working on interdisciplinary. Empirically, it contributes by identifying the aspects related to psychological capital that influence the turnover intention of independent auditors, which can help audit firms to mitigate or reduce this intention, placing efforts on points that make auditors feel greater satisfaction with their work, and have more self-efficacy, optimism, hope, and resilience.

Therefore, based on the findings of this research, auditing firms can pay more attention to the dimensions of psychological capital, especially to those that were related to the turnover intention, that is, optimism and resilience, creating

strategies for auditors to feel motivated and valued, giving them better opportunities to remain in the audit firm where they work, reducing costs related to recruitment and selection and increasing the possibility of becoming stronger in the competitive market, with experienced and qualified professionals.

The study is limited by considering Brazilian independent auditors and due to the source of data collection used. Another limitation may arise from the form of data analysis adopted, however, we used the one that was considered the most appropriate to achieve the objective and answer the research problem. As a suggestion for future research, an effort could be made to increase the sample size, and to analyze the impact of optimism and hope on auditors' self-efficacy, mediated by resilience. Other methods of data analysis may be interesting, as well as applying the questionnaire to other professionals in the accounting area or even in other areas that have gaps similar to those identified for this study.

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ANNEX

PSYCHOLOGICAL CAPITAL AND TURNOVER OF INDEPENDENT AUDITORS

Dear Auditor

This questionnaire aims to verify the relationship of psychological capital at work with the turnover intention of independent auditors. The questionnaire is composed of only three Sections. Section 1 presents questions regarding the respondent's profile, Section 2 questions about the Psychological Capital at Work, and Section 3 seeks the Turnover Intention. You will participate in the survey only as a respondent to the questionnaire, and at no time will your identification occur. In order for us to make our research possible, your participation is fundamental. Your contribution will be of great value.

Thank you in advance for your participation!

BLOCK I - Respondent Profile

Age

20 to 29 years old
30 to 39 years old
40 to 49 years old
Over 50 years old

Genre

(F) or (M)

Auditing experience

From 0 to 4 years
From 4.1 to 8 years
From 8.1 to 12 years
Over 12 years old

Position you hold in the Audit Firm

(short answer)

BLOCK II - Psychological Capital at Work

Indicate in the following sentences, how much you agree or disagree.

1 I disagree Totally	2 I disagree	3 Neither agree nor disagree	4 I agree	5 Agrees fully
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1. I am able to solve problems in my work.
2. I hope to have enough knowledge to grow in the job. ®
3. I can find many ways to fulfill my dreams at work. ®
4. I am stronger after facing dismissal at work.
5. I am able to fulfill the obligations of my job.
6. I believe that everything will work out for me in my work.
7. I get stronger after facing changes at work.
8. I hope I have enough energy to succeed at work.
9. I am able to master the technology of my work. ®
10. I get stronger after facing challenges at work.
11. I believe that better days will come in my work. ®
12. I am stronger after facing losses at work. ®
13. I hope I have enough experience to do well in the job. ®
14. I can find ways to show my boss that I do my job well.
15. I get stronger after facing difficulties at work.
16. I am able to master new procedures that come up in my work. ®
17. I believe that good things will happen to me in my work. ®
18. I hope I have plans for my future at work.
19. I can discover ways to achieve my goals at work.
20. I am able to perform complex tasks in my job. ®
21. I can think of many ways to solve a problem at work.
22. I get stronger after facing intrigues at work. ®
23. I am able to be creative in my work.
24. I believe that tomorrow will be better in my work. ®
25. I am stronger after facing envy at work ®

Items that make up the ICPT-12 version.

BLOCK III - Turnover Intention

Give your answers about turnover intention, considering the following scale.

1 Never	2 Rarely	3 Sometimes	4 Often	5 Always
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1. I am thinking of leaving the company where I work
2. I plan to leave the company where I work
3. I want to leave the company where I work

- () I accept and allow this data to be used for the analysis of the article, being assured my anonymity.
- () I do not accept and do not allow this data to be used for analysis of the article.

Thank you for your valuable participation!

AUTHORS' CONTRIBUTIONS

Contributions	Mara Vogt	Cleyson Marcos	Paulo Roberto da Cunha
1. Idealization and conception of the research subject and theme	✓	✓	✓
2. Definition of the research problem	✓	✓	✓
3. Development of Theoretical Platform	✓	✓	
4. Design of the research methodological approach	✓		
5. Data collection	✓		
6. Analyses and interpretations of collected data	✓		✓
7. Research conclusions	✓		
8. Critical review of the manuscript			✓
9. Final writing of the manuscript, according to the rules established by the Journal.	✓		
10. Research supervision			✓