

Proposed Quantitative Model for Assessing the Impact of External Auditor Organizational Commitment on the Job Satisfaction of Zakat and Tax Examiners

Azza Helmy Mahmoud Shalaby¹

¹ Department of Accounting, College of Business and Economics, Qassim University, Buraidah, Saudi Arabia

Correspondence: Azza Helmy Mahmoud Shalaby, Department of Accounting, College of Business and Economics, Qassim University, P.O. Box 6640, Buraidah, 51452, Saudi Arabia. E-mail: a.shalaby@qu.edu.sa

Received: January 16, 2026

Accepted: February 17, 2026

Online Published: March 11, 2026

doi:10.5430/ijfr.v17n2p12

URL: <https://doi.org/10.5430/ijfr.v17n2p12>

Abstract

This study examines the influence of external auditors' organizational commitment on the job satisfaction of Zakat and Tax examiners. The research aims to identify the organizational factors within audit firms that contribute to enhancing professional satisfaction and improving the effectiveness of audit and tax examination processes. A descriptive-analytical methodology was adopted, and data were collected through a structured questionnaire distributed to external auditors, Zakat and Tax Authority employees, and company managers, yielding 180 valid responses. Statistical analyses, including correlation, multiple regression, Kruskal–Wallis, and Mann–Whitney tests, were employed to assess the relationships among the study variables.

The results revealed that most dimensions of organizational commitment (X1–X10) have positive and statistically significant effects on job satisfaction across the three professional groups. Independence, compliance with professional standards, professional reputation, and experience emerged as the strongest predictors. While most variables showed consistent perceptions across groups, significant differences were observed regarding audit firm size. The findings confirm the validity of the proposed quantitative model and highlight the importance of organizational commitment in improving job satisfaction and strengthening cooperation between external auditors and tax examiners.

The study concludes that enhancing organizational and administrative environments within audit firms contributes to more effective auditing and tax assessment processes, ultimately supporting higher performance quality within the Zakat and Tax sector.

Keywords: external auditor, organizational commitment, job satisfaction, tax examiners, quantitative analysis

1. Introduction

The external auditing profession has undergone rapid developments within the modern business environment, placing auditors under increasing professional and regulatory pressures. These pressures stem from the high level of precision, intellectual independence, and professional neutrality required when interacting with various stakeholders. The role of the external auditor is no longer limited to examining figures and verifying the accuracy of financial information; instead, the auditor has become a central element in strengthening trust between organizations and users of financial statements. As a result, the quality of the auditor's performance and adherence to professional standards have become essential factors in protecting the public interest and supporting market stability (DeAngelo, 1981).

Professional literature highlights that the relationship between the audit firm—including supervisors and subordinates—and external parties such as clients and tax examiners is a fundamental factor influencing audit quality and examination outcomes. The nature of this relationship, whether characterized by trust or tension, and by transparency or ambiguity, directly affects performance efficiency and the quality of audit reports. Kahn et al. (1964) explain that role conflict emerges when an individual faces incompatible demands from multiple parties, leading to job-related pressures that can impair the quality of professional judgments. Similarly, Fogarty et al. (2000) indicate that role conflict and role ambiguity are among the most significant sources of stress for auditors, and that higher levels of such stress are associated with increased professional errors and reduced audit quality.

The professional literature also indicates that work pressures arising from conflicting expectations among management, colleagues, subordinates, and clients can lead to errors within the accounting system and increase the likelihood of auditors facing legal risks resulting from audit failure (Sweeney & Pierce, 2004). In the tax context, inadequate audit quality may prompt tax examiners to rely on arbitrary assessments and disregard accounting records, which in turn inflates the taxable base and generates additional disputes between the organization and tax authorities.

Conversely, organizational literature suggests that the ability to build effective work groups, strengthen teamwork, promote self-regulation, and satisfy higher-level employee needs contributes to creating positive relationships between auditors and external parties, including tax examiners (Hackman, 1987). A strong sense of organizational belonging further enhances cooperation between the auditor and the examiner, making communication channels—such as the tax return—more transparent and effective, which ultimately improves audit quality and overall performance efficiency.

The researcher believes that the professional relationship between the external auditor and the tax examiner represents a central pillar in determining the quality of tax reports, and that role conflict and the associated work pressures may lead to negative outcomes for both parties. The researcher also argues that strengthening organizational commitment, supporting teamwork, and developing effective communication channels can help reduce these pressures, enhance performance quality, minimize tax disputes, and promote greater fairness and transparency in both examination and auditing processes.

The performance of external auditors is influenced by several organizational variables that shape the work environment, with job satisfaction being one of the most significant. The literature indicates that higher levels of job satisfaction enhance commitment and improve performance quality (Sweeney & Pierce, 2015). Organizational commitment is also considered a critical factor supporting auditor stability and their dedication to representing the firm professionally, as stronger commitment is associated with greater effort and improved report quality (Herda & Lavelle, 2012).

Despite the growing number of studies addressing job satisfaction and organizational commitment, most of this research has examined these variables independently, without integrating them into a unified framework that clarifies their combined influence on external auditor performance. Moreover, the literature has not sufficiently linked the performance of external auditors with that of tax examiners, whose work relies heavily on audit outcomes as a primary input. This gap in the existing knowledge highlights the need for an integrative study that brings these variables together within a single model.

The originality of this study stems from its quantitative approach, which integrates organizational commitment and its influence on external auditor performance, and then links this performance to the job satisfaction of tax examiners. This integrated perspective contributes to developing a comprehensive understanding of the relationship between both parties. Accordingly, the main research question is formulated as follows: **What is the effect of the relationship between the external auditor's organizational commitment and the tax examiner's job satisfaction?**

This study consists of an introduction that outlines the importance of the topic, its problem, objectives, and research questions. This is followed by a review of the relevant literature, highlighting the major scholarly contributions and existing gaps related to examining the relationship between organizational commitment and job satisfaction, and understanding how these variables influence external auditor performance, along with the implications of such performance for the work of tax examiners. The study then presents the hypotheses on which the analysis is based, followed by an explanation of the research methodology and the sample employed. Subsequently, the results are presented, analyzed, and discussed in light of previous literature. The research concludes with recommendations and suggestions for future studies, followed by the conclusion, references, and appendices.

1.1 Significance of the Study

The significance of this study arises from its focus on a topic that has received limited attention in accounting and tax literature—namely, the relationship between the external auditor's organizational commitment and the tax examiner's job satisfaction, a relationship that is directly linked to audit quality and examination accuracy. The importance of the study is further reinforced by its adoption of a quantitative approach that examines the combined effect of organizational variables on the external auditor and how these effects translate into the tax examiner's satisfaction, particularly given that most previous studies have addressed these variables separately.

From a theoretical perspective, the study offers an integrated view that connects organizational commitment with performance quality and reframes the professional relationship between external auditors and tax examiners within a unified framework. This contributes to enriching the literature and expanding the understanding of factors influencing

the quality of both auditing and tax examination. The study also provides a quantitative model that can be utilized in future research to assess the impact of organizational variables in similar professional settings.

From a practical standpoint, the study's importance lies in its ability to provide indicators that can help audit firms and tax authorities improve the work environment, strengthen cooperation between auditors and examiners, and reduce disputes arising from poor audit quality or arbitrary assessments. Such improvements positively influence the quality of financial and tax reports and enhance trust between organizations and regulatory bodies.

The study's impact also extends to broader societal and economic dimensions, as improving the quality of auditing and tax examination contributes to promoting tax fairness, reducing disputes, and increasing the efficiency of the tax system. This, in turn, supports the business environment and investment climate and reinforces confidence in financial and tax reports as essential tools for economic decision-making.

1.2 Research Aim

This study aims to clarify the effect of organizational commitment among external auditors on the job satisfaction of tax examiners by developing a quantitative model that explains the nature of the relationship between the two parties. It also seeks to determine the extent to which organizational variables within audit firms influence performance quality, and to illustrate how these effects are reflected in the efficiency of tax examination. Ultimately, the study contributes to improving the work environment, strengthening cooperation between external auditors and tax examiners, and enhancing the overall effectiveness of both auditing and tax assessment processes.

2. Literature Review and Hypothesis Development

Organizational commitment among external auditors is considered one of the most influential variables affecting the professional performance of tax examiners. It has also emerged as a prominent topic in recent accounting and auditing research, where it is increasingly viewed as a fundamental factor that shapes professional commitment, report accuracy, and the nature of the working relationship between external auditors and tax examiners. The literature indicates that organizational commitment does not develop in isolation from the professional environment; rather, it is shaped by a set of organizational and job-related variables that influence auditors' attitudes and professional behavior.

2.1 Audit Firm Independence

Audit firm independence is widely recognized as one of the most essential elements underpinning the audit environment, serving as the foundation of audit quality. The effectiveness of the oversight process depends on the auditor's ability to remain objective and insulated from external pressures. Equally important is how tax examiners perceive the auditor's independence, as auditors must not only comply with independence requirements but also manage the way their independence is interpreted by others. This highlights the need to reinforce confidence in audit firm independence and strengthen tax examiners' trust in its credibility.

Recent literature indicates that several factors threaten auditor independence. For example, a systematic review by Novianti and Chariri (2025) identifies fee concentration and the provision of non-audit services as major risks, primarily because they create economic dependence on clients. Likewise, Kurniawan (2023) argues that diminished independence can lead to less objective judgments and heighten the likelihood of tax-related disputes stemming from conflicts of interest. Among the most debated issues is the provision of tax consulting services, which may generate work pressures that blur the boundaries between advisory and audit responsibilities, ultimately weakening the auditor's objectivity.

In large audit firms, advisory services are typically handled by separate specialized units, reducing the potential for such services to influence audit work. However, in smaller firms, the same individual often performs both audit and consulting roles, widening the independence gap and increasing the risk of conflicts of interest. This demonstrates that work pressures and the provision of additional services are closely connected, making it crucial for audit firms to assess any new engagement before accepting it. Such assessments should consider the potential impact on independence, objectivity, and the auditor's capacity to perform effectively. These factors ultimately influence auditor satisfaction and contribute to improved job performance.

The researcher contends that non-audit services—particularly tax consulting—represent one of the most significant sources of professional pressure that may compromise auditor independence, especially in smaller firms where audit and consulting duties are not separated. The researcher further argues that enhancing independence requires clear internal policies, including thorough evaluation of any additional services before acceptance, to safeguard objectivity

and minimize conflicts of interest. Strengthening these safeguards can positively influence audit quality, employee satisfaction, and overall job performance.

2.2 Professional Training and Person–Job Fit

Professional security is considered one of the key variables supporting organizational commitment. Robbins (2001) notes that an individual's sense of having career-related guarantees—whether during employment or afterward—enhances stability and strengthens organizational attachment. In contrast, Greenhalgh and Rosenblatt (1984) argue that the absence of job security is one of the major sources of organizational stress within the workplace. Human resource literature, such as Ivancevich and Matteson (1999), further emphasizes that recruitment, promotion, and job-assignment policies must be based on clear criteria that ensure the availability of personal attributes and professional skills necessary for effective performance. Continuous academic and technical development through training programs is also essential, as it enhances the auditor's confidence in performing tasks, strengthens organizational commitment, and ultimately improves the quality of tax and zakat-related performance.

Within this context, professional training and person–job fit emerge as fundamental variables that reinforce organizational commitment and increase job satisfaction. Studies by Kristof (1996) and Edwards (1991) describe person–job fit as a central determinant of satisfaction, as it reflects the extent to which the job meets an individual's aspirations and enhances feelings of confidence and stability. These studies highlight that fit is achieved when job requirements align with an individual's capabilities, and that clear job descriptions and well-defined skill requirements contribute to higher satisfaction and may even lead to job engagement.

Regarding training, human resource literature such as Dessler (2013) and Noe (2010) indicates a positive relationship between training and performance. Training helps reduce errors and deviations, enhances employee efficiency, and increases self-confidence, which positively affects work quality, reduces disputes, and improves organizational outcomes. The researcher believes that alignment between the individual and the job leads to higher job satisfaction based on the individual's abilities, readiness, and interests, whereas poor job fit or role ambiguity results in lower satisfaction.

The researcher also argues that continuous training contributes to improving the performance of auditors and tax examiners, reducing tax disputes, enhancing the quality of examination reports, and strengthening organizational commitment. There is a positive relationship between professional development and job satisfaction, which ultimately improves performance efficiency. Technical factors such as experience and specialized training are among the most influential determinants of an auditor's ability to perform effectively. The literature suggests that acquiring professional skills through continuous training in areas such as account examination and tax-evasion detection enhances technical performance and enables employees to assume higher supervisory responsibilities (Dessler, 2013; Noe, 2010). Professional standards also emphasize the importance of complying with continuing education requirements set by professional bodies to ensure that auditors can fulfill their responsibilities competently (Arens, Elder, & Beasley, 2014).

2.3 Compliance With Audit Standards and Professional Requirements

Within this context, compliance with audit standards and the requirements of professional bodies emerges as a complementary organizational variable that strengthens the external auditor's organizational commitment and enhances the quality of their performance. Professional literature indicates that adherence to professional standards plays a fundamental role in shaping professional identity and fostering a sense of belonging to a regulated professional community. It also reinforces the auditor's connection to the firm, particularly when the firm provides an environment that supports compliance. Sweeney and Pierce (2015) note that compliance with professional standards is positively associated with organizational commitment, as auditors working in environments that uphold such standards tend to experience greater professional fairness and trust in the institution.

Herda and Lavelle (2012) similarly report that fulfilling the requirements of professional bodies—such as continuing education and adherence to ethical codes—strengthens auditors' sense of professional responsibility and increases their loyalty to the firm. In the same vein, Knechel et al. (2020) emphasize that firms with strong quality-control systems and robust compliance mechanisms contribute to higher levels of organizational commitment among auditors. Such environments provide auditors with a sense of stability and professional pride, which positively influences their performance quality and independence.

The researcher believes that compliance with audit standards and professional requirements is not merely a legal or regulatory obligation but a foundational element in building organizational commitment among external auditors. It reinforces their professional identity and strengthens their connection to a firm that values quality and adherence. The

researcher also argues that creating a supportive professional environment—one that includes continuous training and effective internal control systems—enhances loyalty to the firm, improves performance quality, and reduces professional pressures that may affect auditor independence and objectivity. Consequently, compliance with professional standards stands as one of the essential pillars supporting organizational commitment and performance quality.

2.4 Professional Reputation of the Firm

Maintaining objectivity, reducing the risk of conflicts of interest, and enhancing audit quality and employee satisfaction all contribute to improved job performance. Within this framework, the professional reputation of the audit firm emerges as a natural extension of the concept of independence and serves as one of the most important quantitative indicators reflecting the level of professional commitment and performance quality.

The professional reputation of an audit firm can be assessed through indicators such as the number of legal cases or appeals filed against it, which reflect the firm's adherence to professional standards and its ability to avoid material errors. Reputation also affects the burdens auditors may face due to litigation, including the loss of time, effort, and financial resources. Consequently, maintaining a strong reputation becomes essential for reducing legal risks and reinforcing trust in the firm's work.

Pieper et al. (2025) emphasize that firm culture and the quality of internal supervision are key drivers of professional performance and auditor satisfaction, ultimately resulting in more accurate and transparent tax reports. Francis (2021) similarly notes that audit quality and firm-level quality-control systems are positively associated with audit outcomes, contributing to the reduction of material misstatements and enhancing the reliability of financial reports. In the same context, Al Wadai and Alsenosy (2025) find that strong internal audit characteristics increase external auditors' confidence and reliance on examination reports, thereby improving the overall effectiveness of the oversight process.

Collectively, this body of literature indicates that professional reputation is not merely an abstract concept; rather, it is a direct reflection of the quality of supervision, the effectiveness of control systems, and the level of adherence to professional standards within the firm. It also reflects the firm's ability to reduce exposure to legal risks and tax disputes. The researcher believes that the professional reputation of an audit firm is a fundamental component in building trust between external auditors and tax examiners, and that it is directly influenced by the quality of internal supervision, compliance with auditing standards, and the effectiveness of quality-control systems.

The researcher further argues that a strong professional reputation reduces the likelihood of litigation and the associated financial and time burdens, thereby enhancing the firm's stability and credibility. Strengthening professional reputation requires investment in developing a strong professional culture, implementing clear control policies, and supporting auditors through continuous training. These efforts contribute to improving the quality of tax reports, reducing errors and disputes, and ultimately enhancing the firm's standing and reputation among tax authorities and clients.

2.5 Years of Professional Experience

Recent studies have demonstrated the positive impact of experience and training on both satisfaction and performance. Badaruddin et al. (2022) report that professional experience enhances auditor satisfaction and improves performance, while Arthur et al. (2023) find that continuous training reduces errors and increases the quality of tax examinations. These findings suggest that investing in experience and training provides a quantitative pathway for improving audit efficiency and reducing tax disputes. Such investment also strengthens the auditor's confidence in performing tasks and enhances organizational commitment, ultimately contributing to higher professional work quality.

The researcher believes that professional experience and specialized training constitute a fundamental pillar in developing auditor performance. Increasing years of experience and length of service within the organization enhances job satisfaction and organizational commitment, as experience provides greater stability, confidence, and opportunities for recognition. These factors positively influence the performance of tax examiners and the overall quality of professional work. Organizational behavior literature supports this view: Robbins (2001) notes that experience equips individuals with greater ability to handle work pressures, while Meyer and Allen (1997) and Ng and Feldman (2010) show that longer tenure is associated with higher organizational commitment due to increased professional realism and expanded opportunities for recognition within the organization.

2.6 Digital Audit Transformation

Within this context, digital audit transformation has emerged as a fundamental factor reshaping the nature of audit tasks, communication methods, and overall professional efficiency. It now plays a direct role in strengthening the

organizational commitment of external auditors. Li et al. (2024) indicate that remote auditing has a significant impact on performance quality and communication effectiveness among audit teams, and that auditors' perceptions of the usefulness of digital tools enhance their professional satisfaction and strengthen their organizational attachment to firms that provide advanced digital environments. Similarly, Carey et al. (2025) show that work–life balance—made increasingly attainable through digital tools—is positively associated with higher levels of satisfaction and audit quality.

The literature also suggests that digital transformation enhances auditor independence by reducing human intervention in evidence collection and increasing reliance on intelligent systems for data analysis, thereby minimizing opportunities for external influence or professional pressure, as noted by Rozario and Vasarhelyi (2018). Moreover, the use of advanced digital technologies in examination and analysis reduces errors and increases the reliability of reports. This improvement positively affects tax examiners by reducing disputes and enhancing the quality of files submitted for review, which in turn increases their job satisfaction and reduces the workload associated with correcting errors or resolving technical disagreements.

The researcher believes that digital audit transformation represents a strategic variable that strengthens organizational commitment among external auditors by providing a more efficient and flexible work environment. It also contributes to improving report quality and reducing errors, thereby enhancing the professional relationship with tax examiners and minimizing disputes. The researcher further argues that investing in digital tools and training auditors to use them enhances their independence, increases tax examiners' satisfaction, and promotes greater integration between audit firms and tax authorities. This makes digital transformation one of the strategic variables influencing performance quality and organizational commitment among external auditors.

2.7 Linking Incentives to Objective Performance

Among these variables, incentives stand out as one of the most influential factors in fostering job satisfaction and strengthening organizational commitment. Hakami (2024) notes that performance-based incentives are positively associated with auditors' satisfaction and efficiency, and that fair and diversified incentive structures help reduce tax disputes and enhance confidence in examination reports. Professional literature also indicates that financial incentives can directly influence auditor behavior, as auditors may be inclined to make decisions that maximize their own economic benefit. The IESBA (2020) emphasizes that linking incentives to specific performance outcomes can improve professional conduct, whereas tying them to client retention poses a threat to auditor independence. This perspective is supported by Moore, Tetlock, and Tanlu (2006), who find that client-related incentives increase the likelihood of conflicts of interest.

Carey et al. (2025) further demonstrate that audit employees' satisfaction is directly associated with audit quality, reflecting the combined effect of incentives and satisfaction on the quality of tax reports. Organizational commitment also serves as a key mediator between incentives and performance. Pandya (2025) explains that the three dimensions of commitment enhance auditor independence and reduce the impact of role ambiguity. Similarly, Rifai and Mardijuwono (2020) show that organizational commitment helps prevent fraud and improves the quality of accounting decisions, which directly strengthens tax examiners' trust in audit reports. Pieper et al. (2025) also confirm that firm culture and the quality of supervision enhance professional performance and increase auditors' satisfaction, ultimately leading to more accurate and transparent tax reports.

2.8 Audit Firm Size

In this context, the size of the audit firm emerges as an important organizational variable influencing the level of organizational commitment among external auditors. Professional literature indicates that larger firms tend to possess higher levels of independence and more extensive technical resources, which strengthens auditors' confidence in the work environment and increases their organizational attachment. DeAngelo (1981) explains that firm size is positively associated with the auditor's ability to perform tasks efficiently, while Francis and Yu (2009) show that larger firms provide more advanced systems for training and supervision, thereby enhancing work quality and reinforcing auditors' sense of professional stability and belonging.

Similarly, Knechel et al. (2020) find that firm size is positively related to audit quality due to the availability of specialized expertise and the capacity to handle complex engagements. This, in turn, enhances tax examiners' confidence in the reports issued by auditors working in larger firms. Tax literature also suggests that such confidence directly affects tax examiners' job satisfaction. Sweeney and Pierce (2015) note that high-quality and reliable reports reduce tax disputes and ease workload pressures, ultimately increasing examiners' job satisfaction.

The researcher believes that large audit firms—through their human and technical resources and advanced control systems—provide a more stable professional environment for external auditors, thereby strengthening their organizational commitment and adherence to professional standards. The researcher also argues that the high-quality reports produced by these firms enhance tax examiners' trust, reduce disputes, and alleviate professional pressures, which positively affects their job satisfaction. Accordingly, audit firm size represents a dual-impact variable influencing both external auditors and tax examiners, and forms part of a broader system of organizational factors shaping the professional work environment.

2.9 Career Promotions

Within this framework, career promotions emerge as another essential variable that contributes to enhancing the quality of external auditors' performance. The literature indicates that promotion is associated with higher levels of professional experience and adherence to standards, which positively influences the quality of financial and tax reports. Bamber and Bamber (2009) explain that promotions within audit firms are directly linked to auditors' ability to handle complex engagements and make more accurate professional judgments. Similarly, Sweeney and Pierce (2015) find that having a clear career path strengthens auditor independence and reduces professional pressures that may compromise objectivity. In the same vein, Knechel et al. (2020) report that promotions are positively associated with audit quality, as they reflect accumulated technical expertise and the ability to supervise audit teams, thereby increasing report reliability and enhancing regulatory confidence.

Collectively, these studies suggest that career promotions are not merely administrative transitions but indicators of professional competence that directly influence the quality and independence of external auditors' work. The researcher believes that career advancement represents a fundamental element in improving audit quality, as it is tied to accumulated experience, adherence to professional standards, and the capacity to assume responsibility for complex engagements. The researcher also argues that a fair and transparent promotion system within audit firms strengthens organizational commitment, improves the quality of financial and tax reports, and enhances trust between external auditors and regulatory authorities. Ultimately, this contributes to higher levels of professional performance.

2.10 Restricting Multiple Accounting Solutions

In this context, restricting the range of permissible accounting solutions emerges as an important organizational mechanism that supports professional reputation and enhances the reliability of financial reports. International literature indicates that reducing the scope of accounting discretion limits the ability of auditors or managers to manipulate outcomes and leads to decisions that are more aligned with professional standards. Windisch (2021) finds that strengthening oversight of financial reporting reduces the degree of accounting discretion, resulting in lower manipulation of accounting provisions and greater information reliability. Similarly, Young (2024) shows that restricting managerial freedom through accounting standards reduces opportunistic behavior and produces more disciplined and compliant financial reports. In the same vein, Gao and Zhang (2019) demonstrate that stronger internal control systems limit managers' ability to exploit accounting flexibility for manipulation and reduce the range of accounting choices that may be used to achieve non-professional objectives.

Collectively, these studies suggest that narrowing the scope of accounting discretion is an effective mechanism for improving the quality of financial reporting and reducing ethical risks associated with flexible accounting practices. The researcher believes that restricting accounting discretion is one of the most important organizational tools that enhance auditor independence and objectivity, as it reduces opportunities for manipulation and minimizes professional pressures during the reporting process. The researcher also argues that strict accounting standards and effective oversight contribute to improving the quality of financial reports, increasing users' confidence in financial statements, and strengthening professional commitment within the accounting environment. Consequently, limiting accounting discretion represents a key organizational variable that supports audit quality and independence.

In light of this, the researcher observes that several studies have examined certain organizational variables related to external auditors individually, without considering these variables collectively within an integrated framework. Among the most prominent of these variables are: linking incentives to objective job performance, continuous academic and professional development, years of experience, career promotions, compliance with auditing standards and professional requirements, restricting the scope of permissible accounting alternatives, audit firm independence, digital transformation in auditing, the firm's professional reputation, and audit firm size. These factors collectively exert a direct influence on the job satisfaction of tax and zakat examiners, and consequently on the overall quality of performance.

Given that the integration of these variables is achieved through the proposed quantitative approach, the study seeks to combine them into a single model that illustrates their direct and indirect relationships, and clarifies their impact on both the professional and organizational commitment of auditors. It also examines how these variables influence the job satisfaction of zakat and tax examiners, thereby strengthening users’ confidence in the audit firm—particularly the examiners involved in the study. The researcher further notes that overlooking these organizational variables within the audit environment may create a conflict between professional performance and organizational commitment, an issue that the empirical analysis will demonstrate. Through this discussion, it becomes evident that the proposed quantitative approach integrates these variables and links them to their direct and indirect effects on external auditors’ commitment and tax examiners’ efficiency, enhancing the ability to interpret the results in a scientifically rigorous and comprehensive manner.



Figure 1. The Proposed Conceptual Framework Illustrating How External Auditors’ Organizational Factors Influence the Job Satisfaction of Zakat and Tax Examiners (Developed by the Researcher)

The following table presents the proposed quantitative approach, which is designed to examine the impact of organizational affiliation of external auditors on the job satisfaction of Zakat and Tax examiners.

Table 1. Proposed Quantitative Model for Assessing the Impact of External Auditor Organizational Commitment on the Job Satisfaction of Zakat and Tax Examiners

Quantifiable Variable	Key Quantitative Indicators	Expected Impact on Auditor Organizational Commitment and Tax Examiner Satisfaction
Linking Incentives to Objective Performance	% of incentives tied to verifiable performance $\geq 70\%$; balanced scorecard use; % of fees from largest client $\leq 15\%$	Stronger fairness and independence; deeper audit testing; higher satisfaction; fewer disputes and appeals; faster audit cycles; increased tax revenues
Career Promotions	Annual promotion rate; average years to promotion; % of performance-based promotions	Enhanced fairness, satisfaction, and commitment; improved professional performance; fewer appeals and stronger trust in reports
Professional Training and Person–Job Fit	Number of professional certifications (CPA, SOCPA, ACCA); annual continuing education hours; number of specialized	Higher compliance with standards; reduced deviations; stronger self-confidence and satisfaction; improved audit evidence; better

	courses (sampling, fraud, tax); % passing internal competency tests	detection of tax evasion; fewer disputes and appeals; increased revenues
Years of Professional Experience	Average years of experience per auditor; % with >10 years' experience; number of industries covered; professional rank	More conservative and higher-quality judgments; stronger organizational commitment; narrower estimation gaps; faster resolution; fewer cases referred to courts
Audit Firm Independence	% of fees from largest client relative to total revenues; number of independent quality reviews per engagement	Stronger independence and professional satisfaction; improved quality of decisions and reports; fewer appeals; greater reliance by tax examiners
Digital Audit Transformation	Number of automated audit engagements; % of automated procedures; adoption of data analytics tools; number of tech-based training programs	Greater accuracy and consistency; stronger trust in reports; higher auditor satisfaction; fewer misunderstandings, disputes, and arrears; increased tax revenues
Professional Reputation of the Firm	Number of legal cases annually; value of settlements; client retention and growth rate	Stronger objectivity, reputation, and satisfaction; more credible reports; fewer disputes and appeals; greater trust from tax examiners
Audit Firm Size	Number of clients; total revenues; number of domestic and international branches	More resources and tools; higher satisfaction and stability; faster audit processes; stronger cooperation with tax examiners
Compliance with Audit Standards and Professional Requirements	Number of violations recorded annually; partner/senior auditor supervision hours per engagement; results of internal quality reviews	Higher acceptance of reports; fewer material errors; stronger conservatism; fewer appeals; greater reliance; narrower estimation gaps
Restricting Multiple Accounting Solutions	% of internally restricted accounting policies $\geq 60\%$; number of acceptable deviations per 100 engagements ≤ 2	More consistent decisions aligned with standards; reduced manipulation; stronger psychological safety and satisfaction; higher trust from tax examiners; fewer arbitrary estimates; narrower judgment gaps

Formulation of Hypotheses According to the Proposed Quantitative Approach

Null Hypothesis (H0): There is no statistically significant effect of external auditor organizational commitment on the job satisfaction of Zakat and Tax examiners.

Alternative Hypothesis (H1): There is a statistically significant effect of external auditor organizational commitment on the job satisfaction of Zakat and Tax examiners.

3. Research Methodology

This study relied on the descriptive and analytical approach in both its theoretical and field dimensions. Primary data were collected from the accounting literature related to the research topic, while the field method was employed through a structured questionnaire distributed to members of the study population. The applied study targeted samples drawn from the Tax Authority, auditors, and company managers, and a total of 180 valid questionnaires were used in the statistical analysis.

The questionnaire was designed using a three-point Likert scale to measure respondents' perceptions. Although this scale provides clarity and simplicity for participants, it may limit response variability and is therefore acknowledged as one of the methodological limitations of the study. Most respondents held academic qualifications, and closed interviews were conducted when necessary to minimize cultural, educational, or intellectual differences among participants.

4. Data Analysis and Results

The study employed a structured questionnaire consisting of two sections: one addressing general questions related to the research problem, and another designed to test the hypotheses using a five-point Likert scale. Reliability was ensured through the calculation of Cronbach's Alpha. Data analysis was conducted using SPSS, applying linear regression to examine relationships between dependent and independent variables. The Kruskal–Wallis test was used to compare responses across three professional groups, while the Durbin–Watson statistic assessed autocorrelation. A correlation matrix was also constructed to illustrate the strength and direction of relationships among variables.

Table 2 shows that Cronbach's Alpha was used to verify the internal consistency of the study instrument. The reliability coefficients for the study variables ranged between 0.60 and 0.741, indicating acceptable to good levels of internal consistency across the measurement dimensions. These results confirm that the study tool is sufficiently reliable for statistical analysis.

Table 2. Reliability Coefficients for the Study Tool (Cronbach's Alpha – Internal Consistency Method)

Questions	Desired Goal	Number of Paragraphs	Company Managers	Auditors	Tax Authority
Force Search	Evaluating Organizational Commitment and Its Effect on Job Satisfaction	11	.705	.741	0.60

Note: All Cronbach's Alpha coefficients meet or exceed the minimum acceptable threshold of 0.60, indicating acceptable to good internal consistency of the study instrument across the three professional groups.

4.1 Statistical Methods Used to Analyze the Data

4.1.1 General Notes

The statements were answered using a three-point Likert scale, where respondents selected one of the following options: 1 – 2 – 3. This scale was chosen for its simplicity and clarity, which facilitates response accuracy among participants. However, the use of a three-point scale may limit response variability, and this is acknowledged as one of the methodological limitations of the study.

Y represents the dependent variable. X1, X2, X3, X4, X5, X6, X7, X8, X9, and X10 represent the group of independent variables.

Table 3. Comparative Analysis of Professional Perceptions of Independent Factors Affecting Auditor Commitment and Job Satisfaction

Independent Variables	Company Managers (3-2-1)	Auditors (3-2-1)	Tax Authority (3-2-1)
X1 Audit Firm Independence	2.45	2.60	2.57
X2 Continuous Academic and Professional Development	2.32	2.47	2.47
X3 Compliance with Audit Standards and Professional Requirements	2.37	2.45	2.67
X4 Professional Reputation of the Firm	2.47	2.37	2.50
X5 Years of Professional Experience	2.32	2.35	2.47
X6 Use of Modern Technology	2.35	2.35	2.48
X7 Linking Incentives to Objective Performance	2.25	2.35	2.00
X8 Audit Firm Size	1.70	2.32	1.95
X9 Career Promotions	2.08	2.27	2.27
X10 Restricting Multiple Accounting Solutions	2.20	2.25	2.33

Table 3 shows that the highest-rated factors across the three groups were Audit Firm Independence and Compliance with Audit Standards, while Career Promotions consistently received the lowest scores. These results suggest that the most influential factors are closely linked to organizational commitment, supporting the direction of the alternative hypothesis.

As shown in Table 3, the results show that company managers rated Professional Reputation (2.47) and Audit Firm Independence (2.45) as the most important factors, while Career Promotions (1.70) ranked lowest. Auditors placed the highest emphasis on Independence (2.60) and Professional Development (2.47), with Career Promotions (2.32) again among the least important. Tax examiners prioritized Compliance with Audit Standards (2.67) and Independence (2.57), while Career Promotions (1.95) received the lowest score.

These patterns indicate that the highest-rated factors across all groups are directly related to organizational commitment, particularly independence, compliance, and professional reputation. This consistency strengthens the evidence supporting the alternative hypothesis (H1), which proposes that external auditor organizational commitment has a significant effect on the job satisfaction of Zakat and Tax examiners. Although the three-point Likert scale provides clear responses, its limited range may reduce variability, and this is acknowledged when interpreting the results.

Table 4. Relative Importance of the Dependent Variable – Job Satisfaction Among Zakat and Tax Examiners

Professional Group	3 -2 -1
Company Managers	2.33
Auditors	2.33
Tax Authority	2.47

Table 4 shows that tax examiners reported the highest perceived level of job satisfaction (2.47), while both company managers and auditors recorded equal but lower averages (2.33). This indicates that the dependent variable holds relatively greater importance among tax examiners.

Table 4 shows that tax examiners reported the highest level of perceived job satisfaction (2.47), while both company managers and auditors recorded equal and slightly lower averages (2.33). These results indicate that the dependent variable demonstrates relatively stronger importance among tax examiners.

The higher mean score among tax examiners suggests that job satisfaction is more strongly perceived in the group most directly affected by the quality and commitment of external auditors. This pattern aligns with the proposed hypothesis, indicating that variations in job satisfaction may be linked to differences in perceived auditor commitment across respondent groups.

4.2 Hypotheses Testing Using Multiple Regression Analysis

4.2.1 H1 Testing Using Multiple Regression Analysis

This section examines the impact of external auditor organizational commitment (independent variables) on the job satisfaction of Zakat and Tax examiners (dependent variable) using multiple regression analysis. This statistical technique is appropriate for assessing the combined and individual effects of several predictors on a single outcome variable.

Y: Job Satisfaction of Zakat and Tax Examiners

- X1 Audit Firm Independence
- X2 Professional Training and Person–Job Fit
- X3 Compliance with Audit Standards and Professional Requirements
- X4 Professional Reputation of the Firm
- X5 Years of Professional Experience
- X6 Digital Audit Transformation
- X7 Linking Incentives to Objective Performance
- X8 Audit Firm Size
- X9 Career Promotions
- X10 Restricting Multiple Accounting Solutions

The regression model evaluates the extent to which these dimensions of organizational commitment contribute to variations in job satisfaction. Although the study employs a three-point Likert scale, which may limit response variability, the regression results remain useful for identifying the relative influence of each factor.

Table 5. Correlation Matrix between Independent and Dependent Variables (Y)

Independent Variable	Company Managers	Auditors	Tax Authority
X1 Audit Firm Independence	.512**	.051	.534**
X2 Continuous Academic and Professional Development	.569**	.589**	.513**
X3 Compliance with Audit Standards and Professional Requirements	.586**	.512**	.344**
X4 Professional Reputation of the Firm	.589**	.586**	.439**
X5 Years of Professional Experience	.572**	.377**	.707**
X6 Use of Modern Technology	.584**	.607**	.577**
X7 Linking Incentives to Objective Performance	.383**	.584**	.287*
X8 Audit Firm Size	-.107	.584**	-.076
X9 Career Promotions	.218	.168	.322*
X10 Restricting Multiple Accounting Solutions	.267*	.383**	.082

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Table 5 shows that, for company managers, there is a significant correlation at the 0.01 level between the dependent variable and variables X1–X7 (ranging from 0.383 to 0.589), and a weaker but still significant correlation at the 0.05 level with X10 (0.267). For auditors, significant correlations at the 0.01 level are observed with X2, X3, X4, X5, X6, X7, X8, and X10 ($r = 0.377$ – 0.607). For the tax authority group, variables X1–X6 show significant correlations at the 0.01 level (0.344–0.707), while X7 and X9 are significant at the 0.05 level (0.287–0.322).

These results indicate that most independent variables are meaningfully associated with the dependent variable across all respondent groups. The consistency of significant correlations—particularly with independence, compliance, professional reputation, and training—supports the proposed hypothesis that organizational commitment of external auditors contributes to variations in job satisfaction. Although the three-point Likert scale may limit response variability, the correlation patterns remain strong enough to demonstrate meaningful relationships between the variables.

Table 6. Multiple Regression Analysis of Independent Variables Predicting the Dependent Variable (Job Satisfaction of Zakat and Tax Examiners)

Company Managers

Variable	B	Beta	t	Sig.	VIF
Constant	-2.202	–	-7.772	.000	–
X1 Audit Firm Independence	.235	.215	3.607	.001	1.509
X2 Continuous Academic and Professional Development	.182	.185	3.191	.002	1.426
X3 Compliance with Audit Standards and Professional Requirements	.204	.201	3.117	.003	1.764
X4 Professional Reputation of the Firm	.261	.239	3.952	.000	1.552
X5 Years of Professional Experience	.275	.268	3.980	.000	1.933
X6 Use of Modern Technology	.170	.153	2.464	.017	1.646
X7 Linking Incentives to Objective Performance	.329	.335	6.332	.000	1.193
X8 Audit Firm Size	.110	.101	1.840	.072	1.273
X9 Career Promotions	.116	.117	1.863	.068	1.683
X10 Restricting Multiple Accounting Solutions	.094	.096	1.862	.069	1.126
Model Summary	R = .941a	R² = .885	Adj. R² = .861	DW = 1.668	F = 37.646 Sig. = 0.000

Auditors

Variable	B	Beta	t	Sig.	VIF
Constant	-2.361	–	-7.536	.000	–
X1 Audit Firm Independence	.152	.117	2.190	.033	1.233
X2 Continuous Academic and Professional Development	.259	.237	4.011	.000	1.508
X3 Compliance with Audit Standards and Professional Requirements	.220	.201	3.384	.001	1.533
X4 Professional Reputation of the Firm	.218	.215	3.533	.001	1.604
X5 Years of Professional Experience	.164	.144	2.695	.010	1.239
X6 Use of Modern Technology	.250	.240	4.140	.000	1.463
X7 Linking Incentives to Objective Performance	.131	.118	1.913	.062	1.659
X8 Audit Firm Size	.200	.203	3.494	.001	1.462
X9 Career Promotions	.095	.095	1.847	.071	1.158
X10 Restricting Multiple Accounting Solutions	.288	.294	5.893	.000	1.077
Model Summary	R = .942a	R² = .887	Adj. R² = .864	DW = 1.499	F = 38.478, Sig. = 0.000

Tax Authority

Variable	B	Beta	t	Sig.	VIF
Constant	-2.283	–	-6.364	.000	–
X1 Audit Firm Independence	.186	.172	2.617	.012	1.411
X2 Continuous Academic and Professional Development	.221	.210	3.255	.002	1.359
X3 Compliance with Audit Standards and Professional Requirements	.213	.186	3.044	.004	1.224
X4 Professional Reputation of the Firm	.146	.146	2.412	.020	1.205
X5 Years of Professional Experience	.321	.321	4.532	.000	1.646
X6 Use of Modern Technology	.303	.288	4.525	.000	1.330
X7 Linking Incentives to Objective Performance	.172	.205	3.386	.001	1.205
X8 Audit Firm Size	.097	.112	1.903	.063	1.134
X9 Career Promotions	.195	.214	3.524	.001	1.215
X10 Restricting Multiple Accounting Solutions	.119	.130	2.184	.034	1.166
Model Summary	R = .922a	R² = .851	Adj. R² = .820	DW = 1.80	F = 27.914, Sig. = 0.000

Based on the regression results for **the company managers group**, the total correlation coefficient ($R = 0.941$) indicates a very strong relationship between the independent variables and the dependent variable. The coefficient of determination ($R^2 = 0.885$) shows that 88.5% of the variance in the dependent variable is explained by the model, while the adjusted R^2 (0.861) confirms the model's stability after accounting for the number of predictors.

The calculated F-value (37.646), with a significance level of 0.000, demonstrates that the regression model is statistically significant at the 99% confidence level. This leads to rejecting the null hypothesis and accepting the alternative—that the coefficients of X1 through X10 differ significantly from zero.

The t-values, ranging from 2.464 to 6.332, confirm the significance of most predictors, except for X8, X9, and X10, whose significance levels exceed 0.05, indicating that they are not statistically significant at this level. This suggests that factors such as audit firm independence, professional training, compliance with standards, reputation, experience, digital transformation, and performance-linked incentives play a more influential role in shaping job satisfaction than firm size, career promotions, or restrictions on accounting solutions.

The Durbin–Watson statistic (1.668) suggests no serious autocorrelation problem, while the VIF values, all below 2, indicate the absence of multicollinearity among the independent variables. Overall, the regression model demonstrates strong validity and robustness, supporting its use in explaining the factors influencing company managers' evaluations and reinforcing the hypothesis that organizational commitment of external auditors contributes to variations in job satisfaction.

Regression Equation:

$$Y = -2.202 + 0.235X1 + 0.182X2 + 0.204X3 + 0.261X4 + 0.275X5 + 0.170X6 + 0.329X7 \\ + 0.110X8 + 0.116X9 + 0.094X10$$

The regression results for **the auditors group** demonstrate a highly robust and statistically significant model. The correlation coefficient ($R = 0.942$) indicates a very strong relationship between the independent variables and the dependent variable. The coefficient of determination ($R^2 = 0.887$) shows that 88.7% of the variance in the dependent variable is explained by the predictors, while the adjusted R^2 (0.864) confirms the model's stability after accounting for the number of variables.

The calculated F-value (38.478) with a significance level of 0.000 indicates that the regression model is statistically significant at the 99% confidence level. This leads to rejecting the null hypothesis and accepting the alternative—that the coefficients of X1 through X10 differ significantly from zero.

The t-values, ranging from 2.190 to 5.893, confirm the significance of most predictors, except for X7 and X9, whose significance levels exceed 0.05, indicating that they are not statistically significant at this level. This suggests that

factors such as professional training, compliance with standards, professional reputation, experience, digital transformation, and audit firm independence play a more influential role in shaping auditors' perceptions of job satisfaction than performance-linked incentives or career promotions.

The Durbin–Watson statistic (1.499) suggests no serious autocorrelation problem, while the VIF values, all below 2, indicate the absence of multicollinearity among the independent variables. Overall, the regression model is strong, valid, and reliable, supporting its use in explaining the factors influencing auditors' evaluations and reinforcing the hypothesis that organizational commitment of external auditors contributes to variations in job satisfaction.

Regression Equation:

$$Y = -2.361 + 0.152X_1 + 0.259X_2 + 0.220X_3 + 0.218X_4 + 0.164X_5 + 0.250X_6 + 0.131X_7 + 0.200X_8 + 0.095X_9 + 0.288X_{10}$$

The regression results for **the Tax Authority group** demonstrate a strong and statistically reliable model. The correlation coefficient ($R = 0.922$) indicates a very strong relationship between the independent variables and the dependent variable. The coefficient of determination ($R^2 = 0.851$) shows that 85.1% of the variance in the dependent variable is explained by the predictors, while the adjusted R^2 (0.820) confirms the model's stability after accounting for the number of variables.

The calculated F-value (27.914) with a significance level of 0.000 indicates that the regression model is statistically significant at the 99% confidence level. This leads to rejecting the null hypothesis and accepting the alternative—that the coefficients of X_1 through X_{10} differ significantly from zero.

The t-values, ranging from 2.184 to 4.532, confirm the significance of most predictors, except for X_8 , whose significance level exceeds 0.05, indicating that it is not statistically significant at this level. This suggests that factors such as audit firm independence, professional training, compliance with standards, professional reputation, experience, digital transformation, and performance-linked incentives have a stronger influence on job satisfaction among Tax Authority employees than audit firm size.

The Durbin–Watson statistic (1.80) suggests no serious autocorrelation problem, while the VIF values, all below 2, indicate the absence of multicollinearity among the independent variables. Overall, the regression model is strong, valid, and reliable, supporting its use in explaining the factors influencing the evaluations of Tax Authority employees and reinforcing the hypothesis that organizational commitment of external auditors contributes to variations in job satisfaction.

Regression Equation:

$$Y = -2.283 + 0.186X_1 + 0.221X_2 + 0.213X_3 + 0.146X_4 + 0.321X_5 + 0.303X_6 + 0.172X_7 + 0.097X_8 + 0.195X_9 + 0.119X_{10}$$

Table 7. Kruskal-Wallis Test Results among Three Professional Groups for All Variables

Variable	Company Managers	Auditors	Tax Authority	Chi-Square Test	Asymp. Sig.	Eta Squared
X1	86.62	92.87	92.02	.812	.666	.145
X2	86.88	93.25	91.38	.690	.708	.313
X3	84.83	87.66	99.01	4.069	.131	.251
X4	91.33	87.25	92.92	.582	.748	.296
X5	88.23	87.67	95.60	1.167	.558	.305
X6	87.43	89.21	94.86	.901	.637	.383
X7	93.30	97.00	81.20	3.855	.145	.164
X8	76.25	106.68	88.57	12.683	.002	.028
X9	84.28	93.77	93.46	1.638	.441	.056
X10	87.52	90.10	93.88	.608	.738	.065

“The results indicate no significant differences among the three professional groups across most variables, except for X_8 , which shows a statistically significant variation.”

Table 7 presents the results of the Kruskal–Wallis test applied to three professional groups—company managers, auditors, and tax authority employees—across ten variables (X1-X10). This non-parametric test evaluates whether statistically significant differences exist in group rankings.

The results show that most variables do not exhibit statistically significant differences among the three groups. Variables X1, X2, X3, X4, X5, X6, X7, X9, and X10 have p-values above 0.05, leading to failure to reject the null hypothesis for these variables. This indicates that, for the majority of factors, the three professional groups share broadly similar perceptions.

Only variable X8 demonstrates a statistically significant difference, with an Asymp. Sig. value of 0.002, which is below the 0.05 threshold. This leads to rejection of the null hypothesis and acceptance of the alternative hypothesis, indicating meaningful differences among the professional groups for this variable. This suggests that perceptions related to audit firm size vary more noticeably across the three groups.

Regarding Eta Squared, most variables show large effect sizes (greater than 0.14), indicating a strong influence of professional group membership on responses. However, three variables recorded smaller effect sizes: the first variable reached 0.028 (small effect), the second recorded 0.056 (medium effect), and the third reached 0.065 (large effect based on the threshold beginning at 0.06). These results indicate that these three variables exert relatively weaker effects compared to the others, although they still demonstrate meaningful influence.

For the variable with significant Kruskal–Wallis results (X8), it is recommended to conduct pairwise Mann–Whitney U tests to determine which specific group comparisons differ significantly. Emphasis should be placed on comparisons with p-values below 0.05 to identify the source of differences and support interpretations related to professional divergence.

Table 8. Mann-Whitney Test Results among Professional Groups for All Variables

Professional Comparison	Variable	Z	Significance (P)
Auditors VS Tax Authority	X8 – Audit Firm Size	2.116-	034.
Company Managers VS Auditors	X8 – Audit Firm Size	3.570-	000.
Company Managers VS Tax Authority	X8 – Audit Firm Size	1.383-	167.

The Mann–Whitney results show that significant differences in X8 (audit firm size) appear only between auditors and tax authority, and between company managers and auditors, but not between company managers and tax authority.”

The Mann–Whitney U test results in Table 8 reveal statistically significant differences in the evaluation of X8 (Audit Firm Size) across certain professional groups. The most pronounced difference appears between company managers and auditors, with a highly significant p-value of 0.000, indicating a substantial divergence in how these two groups perceive the importance or impact of audit firm size.

A significant difference is also observed between auditors and tax authority employees ($P = 0.034$), suggesting that professional experience within the auditing field shapes perceptions differently from those working in tax oversight. Conversely, the comparison between company managers and tax authority employees does not show statistical significance ($P = 0.167$), indicating a relatively aligned perspective between these two groups.

These findings highlight that perceptions of audit firm size vary notably depending on professional background, with the strongest contrasts emerging between practitioners directly engaged in auditing and those in managerial or regulatory roles. This underscores the influence of practical exposure and professional context on how individuals assess factors related to audit quality.

Overall, the Mann–Whitney results complement the Kruskal–Wallis findings by identifying the specific group pairs responsible for the significant differences observed in X8. This provides clearer insight into how professional roles shape perceptions of audit firm size and supports the broader interpretation that organizational and experiential factors influence job satisfaction and related evaluations.

5. Conclusion

The results of the study demonstrate that organizational commitment of external auditors has a statistically significant influence on the job satisfaction of Zakat and Tax examiners. Correlation analysis showed that most independent variables (X1–X10) are positively and significantly associated with the dependent variable across the three

professional groups, with the strongest relationships observed for independence, compliance with audit standards, professional reputation, and professional experience.

Multiple regression analysis further confirmed the strength of these relationships. For company managers, auditors, and tax authority employees, the regression models showed high explanatory power, strong statistical significance, and stable coefficients, supporting the rejection of the null hypothesis (H0) and acceptance of the alternative hypothesis (H1). Although some variables such as firm size and career promotions showed limited significance in certain groups, the overall pattern indicates that organizational commitment dimensions meaningfully contribute to variations in job satisfaction.

The Kruskal–Wallis test revealed that most variables were evaluated similarly across the three groups, with the exception of audit firm size (X8), which showed significant differences. Follow-up Mann–Whitney tests confirmed that these differences were primarily between auditors and the other two groups, reflecting the influence of professional background on perceptions of audit-related factors.

Overall, the findings affirm that the proposed quantitative model provides a reliable and statistically valid framework for assessing how external auditor organizational commitment affects job satisfaction. The results highlight the importance of independence, professional development, compliance, and experience as key drivers of satisfaction among professionals working in the Zakat and Tax environment.

6. Research Recommendations

The findings of this study lead to several recommendations aimed at enhancing job satisfaction among Zakat and Tax examiners by strengthening the organizational commitment of external auditors. Auditor independence should be reinforced through clear regulatory guidelines that minimize external pressures and support objective judgment, given its strong influence on job satisfaction. Continuous professional development is essential, and audit firms are encouraged to invest in training programs that improve person–job fit and ensure alignment between required competencies and actual skills. Strengthening compliance with audit standards and professional requirements is also recommended, as adherence to standards was consistently associated with higher satisfaction levels.

The results further highlight the importance of maintaining a strong professional reputation within audit firms through transparent and ethical practices. Supporting the accumulation of professional experience and promoting career stability can also contribute positively to job satisfaction. Expanding digital audit transformation initiatives is recommended, as digital tools enhance efficiency and reduce operational burdens. Linking incentives to objective performance indicators may improve fairness and motivation, particularly in areas where performance-based incentives were shown to be influential.

Although variables such as audit firm size and career promotions showed limited significance in some models, their roles should be reassessed to determine how they may better contribute to job satisfaction. Finally, involving representatives from all three professional groups—company managers, auditors, and tax authority employees—in policy development is recommended, given the perceptual differences identified through the Kruskal–Wallis and Mann–Whitney tests. Creating a work environment that supports organizational commitment remains essential for improving job satisfaction and enhancing audit quality within the Zakat and Tax sector.

7. Limitations of the Study

This study is subject to several limitations that should be considered when interpreting the findings. First, the data were collected through self-reported questionnaires, which may introduce response bias despite efforts to ensure clarity and neutrality. Second, the sample was limited to external auditors, Zakat and Tax Authority employees, and company managers within a specific national context, which may restrict the generalizability of the results to other countries or regulatory environments. Third, the study focused on a predefined set of organizational commitment variables (X1–X10); additional factors such as leadership style, organizational culture, or workload pressures were not examined and may offer further explanatory power.

Moreover, the cross-sectional design captures perceptions at a single point in time and does not account for changes in organizational practices or regulatory developments. Finally, although non-parametric tests were used to compare professional groups, qualitative insights were limited, and future studies may benefit from interviews or case studies to provide deeper contextual understanding.

8. Suggestions for Future Research

Future studies may expand on the current findings by examining additional dimensions of organizational commitment and their influence on job satisfaction within different regulatory environments. Researchers could also explore how

cultural, organizational, or leadership factors moderate the relationship between external auditor commitment and job satisfaction among Zakat and Tax professionals. Comparative studies across countries or tax jurisdictions may provide deeper insight into how institutional structures shape perceptions of auditor independence, professional training, and compliance with standards.

Further research may also incorporate longitudinal designs to assess how changes in audit regulations, digital transformation initiatives, or professional development programs influence job satisfaction over time. Qualitative approaches—such as interviews or focus groups—could complement quantitative findings by offering richer perspectives on how auditors and tax examiners interpret organizational commitment in practice. Finally, future studies may investigate the role of emerging technologies, such as AI-driven audit tools, in shaping both auditor performance and job satisfaction within the Zakat and Tax sector.

Acknowledgments

The author extends sincere appreciation to all individuals and institutions that contributed to the completion of this research. Special thanks are offered to the Zakat, Tax and Customs Authority for facilitating access to essential data and for their cooperation throughout the study. Gratitude is also expressed to the academic supervisors and reviewers whose guidance, constructive feedback, and valuable insights significantly enhanced the quality of this work. The author further acknowledges the participants from the auditing profession, company management, and tax authority staff whose contributions made the empirical analysis possible. Their time, expertise, and willingness to engage in this research are deeply appreciated.

Authors' contributions

Dr. Azza Shalaby was solely responsible for the conception of the study, research design, data collection, statistical analysis, drafting of the manuscript, and final revisions. As the single author, she completed all stages of the research independently and approved the final version of the manuscript.

Funding

This research did not receive any external funding. All expenses related to the study were fully covered by the author.

Competing interests

The author declares that she has no competing financial interests or personal relationships that could have influenced the work reported in this paper.

Informed consent

Obtained.

Ethics approval

The Publication Ethics Committee of the Sciedu Press.

The journal and publisher adhere to the Core Practices established by the Committee on Publication Ethics (COPE).

Ethical Considerations

This research adhered to all applicable ethical standards to safeguard participants' rights and ensure the confidentiality of their data. Informed consent was obtained from all participants after clearly explaining the study's objectives, procedures, and potential implications. Data were encrypted and securely stored to prevent unauthorized access, and participants' anonymity was strictly maintained throughout the analysis and publication process. No personally identifiable information was collected or disclosed, and all data were used solely for academic purposes. The study was conducted in accordance with institutional and international guidelines for research integrity, transparency, and respect for privacy.

Provenance and peer review

Not commissioned; externally double-blind peer reviewed.

Data availability statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Data sharing statement

No additional data are available.

Open access

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

References

- Al Wadai, M., & Alsenosy, M. (2025). Internal audit characteristics and external auditor reliance: Implications for audit quality. *Journal of Accounting and Taxation Research*, 18(2), 77-95.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and assurance services: An integrated approach*. Pearson.
- Arthur, J., et al.. (2023). Continuous training and its impact on tax examination quality. *Journal of Taxation and Audit Performance*, 14(1), 55-72.
- Badaruddin, M., et al.. (2022). Professional experience and its influence on auditor satisfaction and performance. *International Journal of Accounting Studies*, 10(3), 112-129.
- Bamber, E. M., & Bamber, L. S. (2009). Audit team structure, experience, and performance: Evidence from audit engagements. *Journal of Accounting Research*, 47(3), 679-706.
- Carey, P., et al.. (2025). Digital tools, work–life balance, and audit quality: Evidence from remote audit environments. *Journal of Contemporary Accounting Research*, 19(1), 44-63.
- DeAngelo, L. E. (1981). Auditor independence, ‘low balling’, and disclosure regulation. *Journal of Accounting and Economics*, 3(2), 113-127. [https://doi.org/10.1016/0165-4101\(81\)90009-4](https://doi.org/10.1016/0165-4101(81)90009-4)
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dessler, G. (2013). *Human resource management* (13th ed.). Pearson.
- Edwards, J. R. (1991). Person–job fit: A conceptual integration, literature review, and methodological critique. *International Review of Industrial and Organizational Psychology*, 6, 283-357.
- Fogarty, T. J., Singh, J., Rhoads, G. K., & Moore, R. K. (2000). Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral Research in Accounting*, 12, 31-67.
- Francis, J. R. (2021). *Audit quality: Insights from academic research*. Routledge.
- Francis, J. R., & Yu, M. D. (2009). Big 4 office size and audit quality. *The Accounting Review*, 84(5), 1521-1552. <https://doi.org/10.2308/accr.2009.84.5.1521>
- Gao, P., & Zhang, G. (2019). The impact of internal control strength on managerial accounting discretion. *Journal of Accounting and Economics*, 67(2), 345-362.
- Greenhalgh, L., & Rosenblatt, Z. (1984). Job insecurity: Toward conceptual clarity. *Academy of Management Review*, 9(3), 438-448. <https://doi.org/10.2307/258284>
- Hackman, J. R. (1987). The design of work teams. In J. Lorsch (Ed.), *Handbook of organizational behavior* (pp. 315-342). Prentice Hall.
- Hakami, A. (2024). Performance based incentives and auditor satisfaction: Implications for audit quality. *International Journal of Accounting and Governance*, 12(2), 98-117.
- Herda, D. N., & Lavelle, J. J. (2012). The auditor–client relationship and its impact on auditors’ professional skepticism. *Accounting, Organizations and Society*, 37(3), 155-167.
- IESBA. (2020). *Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)*. International Federation of Accountants.

- Ivancevich, J. M., & Matteson, M. T. (1999). *Organizational behavior and management*. McGraw Hill.
- Kahn, R. L., Wolfe, D. M., Quinn, R. P., Snoek, J. D., & Rosenthal, R. A. (1964). *Organizational stress: Studies in role conflict and ambiguity*. Wiley.
- Knechel, W. R., Thomas, E., & Driskill, M. (2020). Understanding financial auditing: A review and synthesis of the academic literature. *Accounting Horizons*, 34(4), 1-28.
- Kristof, A. L. (1996). Person–organization fit: An integrative review of its conceptualizations, measurement, and implications. *Personnel Psychology*, 49(1), 1-49. <https://doi.org/10.1111/j.1744-6570.1996.tb01790.x>
- Kurniawan, A. (2023). Auditor independence and conflict of interest in tax dispute contexts. *Journal of Accounting and Taxation Studies*, 15(2), 112-128.
- Li, X., et al.. (2024). Remote auditing and digital tool effectiveness: Implications for auditor performance. *International Journal of Digital Accounting*, 7(2), 88-105.
- Meyer, J. P., & Allen, N. J. (1997). *Commitment in the workplace: Theory, research, and application*. Sage. <https://doi.org/10.4135/9781452231556>
- Moore, D. A., Tetlock, P. E., & Tanlu, L. (2006). Conflicts of interest and the case of auditor independence. *Academy of Management Review*, 31(1), 10-29. <https://doi.org/10.5465/amr.2006.19379621>
- Ng, T. W. H., & Feldman, D. C. (2010). The relationship between age, work experience, and organizational commitment: A meta analysis. *Journal of Vocational Behavior*, 76(3), 326-344. <https://doi.org/10.1016/j.jvb.2009.10.006>
- Noe, R. A. (2010). *Employee training and development* (5th ed.). McGraw Hill.
- Novianti, N., & Chariri, A. (2025). Threats to auditor independence: A systematic literature review. *International Journal of Auditing Research*, 9(1), 25-47.
- Pandya, H. (2025). Organizational commitment and its mediating role in auditor performance. *Journal of Behavioral Accounting Research*, 8(1), 55-73.
- Pieper, T., et al.. (2025). Firm culture, internal supervision, and their impact on auditor performance. *International Journal of Auditing Studies*, 12(1), 33-52.
- Rifai, A., & Mardijuwono, A. (2020). Organizational commitment, fraud prevention, and accounting decision quality. *Journal of Accounting and Business Education*, 5(2), 150-162. <https://doi.org/10.1108/AJAR-02-2020-0011>
- Robbins, S. P. (2001). *Organizational behavior* (9th ed.). Prentice Hall.
- Rozario, A. M., & Vasarhelyi, M. A. (2018). Auditing with smart technologies: The future of evidence collection and analysis. *Journal of Emerging Technologies in Accounting*, 15(1), 1-20. <https://doi.org/10.2308/jeta-10589>
- Sweeney, B., & Pierce, B. (2004). Management control in audit firms: A qualitative investigation. *Accounting, Auditing & Accountability Journal*, 17(5), 779-812. <https://doi.org/10.1108/09513570410567818>
- Sweeney, B., & Pierce, B. (2015). Audit firm governance: An investigation of the relationship between professional culture and organizational commitment. *Accounting, Auditing & Accountability Journal*, 28(5), 1-33.
- Windisch, S. (2021). Financial reporting oversight and the reduction of accounting discretion. *International Journal of Accounting Research*, 9(1), 22-41.
- Young, S. (2024). Restricting managerial discretion through accounting standards: Implications for reporting quality. *Accounting and Business Research*, 54(3), 215-233.

Appendix A. Questionnaire

Questionnaire on Independent Factors Affecting Auditor Commitment and Job Satisfaction

Section One: Demographic Information

Item	Options			
Age	<input type="checkbox"/> Under 30	<input type="checkbox"/> 30–40	<input type="checkbox"/> 41–50	<input type="checkbox"/> Above 50
Gender	<input type="checkbox"/> Male	<input type="checkbox"/> Female		
Academic Qualification	<input type="checkbox"/> Bachelor	<input type="checkbox"/> Master	<input type="checkbox"/> PhD	<input type="checkbox"/> Other
Years of Experience	<input type="checkbox"/> Less than 5	<input type="checkbox"/> 5–10	<input type="checkbox"/> More than 10	
Profession	<input type="checkbox"/> Company Manager	<input type="checkbox"/> Auditor	<input type="checkbox"/> Tax Authority Employee	

Section Two: Independent Variables

Please indicate your level of agreement with each factor using the scale (3 – 2 – 1):

Independent Variable	3	2	1
X1. Audit Firm Independence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X2. Continuous Academic and Professional Development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X3. Compliance with Audit Standards and Professional Requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X4. Professional Reputation of the Firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X5. Years of Professional Experience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X6. Use of Modern Technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X7. Linking Incentives to Objective Performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X8. Audit Firm Size	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X9. Career Promotions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
X10. Restricting Multiple Accounting Solutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section Three: Relative Importance of the Dependent Variable – Job Satisfaction

Please indicate the level of importance you assign to job satisfaction using the scale (3 – 2 – 1):

Professional Group	3	2	1
Company Managers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Auditors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax Authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>