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Explaining the Causal and Contextual Factors in Preventing Workplace Ostracism among Auditors of the Supreme Audit Court

Leyla Sadat Mir Moradi¹, Alireza Matoufi^{2*}, Khadijeh Eslami³, Ali Khozein⁴, Hossein Aryaeinezhad¹

1. Department of Accounting, Go.C., Islamic Azad University, Gorgan, Iran

2. Associate Professor, Department of Accounting, Go.C., Islamic Azad University, Gorgan, Iran

3. Department of Accounting, BG.C., Islamic Azad University, Bandar Gaz, Iran

4. Department of Accounting, Ali.C., Islamic Azad University, Aliabad Katoul, Iran

*Correspondence: alireza.matoufi@iau.ac.ir

Abstract

This study aimed to explain the causal and contextual factors involved in preventing workplace ostracism among auditors of the Supreme Audit Court. This applied qualitative study was conducted using an inductive and exploratory design based on Multiple Grounded Theory. Participants were auditors of the Supreme Audit Court who were selected purposively and subsequently through theoretical sampling on the basis of their professional experience and familiarity with organizational and auditing processes. Data were collected through in-depth semi-structured interviews and were supplemented by relevant theoretical literature as a source of theoretical grounding. Data collection and analysis were conducted simultaneously and continued until theoretical saturation. Analysis involved inductive coding, first-level conceptual coding, second-level category development, conceptual refinement, pattern coding, constant comparison, analytic memoing, and theoretical enrichment to integrate empirical evidence with relevant theoretical concepts. The analysis generated 90 open codes that were organized into five principal categories across causal, contextual, and intervening conditions. The causal conditions comprised personality characteristics, behavioral factors, and individual capabilities. Personality-related factors included mental health disturbances, dysfunctional behavior, low self-esteem, anxiety, rigidity, and interpersonal tendencies. Behavioral factors included incivility, gossip, humiliation, underperformance, arrogance, promotion-oriented conduct, cultural incompatibility, political behavior, and characteristics inherent in auditing work. Individual capability factors included weaknesses in professional knowledge, critical thinking, problem-solving, responsibility, confidentiality, persuasion, and teamwork. Contextual conditions were represented by organizational characteristics, including organizational culture, competitive climate, professional ethics, organizational behavior, leadership style, employee participation, career development, and performance evaluation. Intervening conditions included lack of cooperation, job indifference, low professional tenure, and destructive leadership. Workplace ostracism among auditors is a multidimensional phenomenon resulting from the interaction of personal, behavioral, professional, and organizational conditions. Its prevention requires an integrated approach that strengthens professional competencies, interpersonal conduct, inclusive leadership, organizational justice, employee participation, and supportive workplace culture.

Keywords: Workplace Ostracism; Auditors; Supreme Audit Court; Causal Factors; Contextual Factors; Multiple Grounded Theory



1. Introduction

Auditing is a knowledge-intensive and judgment-oriented profession in which the quality of professional performance depends not only on technical competence, regulatory knowledge, and adherence to professional standards, but also on the psychological, interpersonal, and organizational conditions under which auditors perform their duties. Auditors routinely operate in environments characterized by accountability pressures, time constraints, professional skepticism, error detection, confrontation with irregularities, and the need to communicate findings that may be unwelcome to auditees or organizational colleagues. These occupational characteristics make auditors particularly sensitive to the quality of social relationships and to organizational experiences that affect belonging, professional identity, perceived support, and willingness to remain engaged in their work. Recent studies have therefore increasingly emphasized the importance of human-resource sustainability, job satisfaction, organizational relationships, and psychosocial conditions in retaining qualified audit professionals and preserving the quality of audit work (Ghaderi et al., 2025; Nguyen, 2021; Thanh et al., 2026). Evidence from the auditing profession indicates that job dissatisfaction and adverse workplace experiences can contribute to intentions to leave, reduced professional commitment, impaired performance, and difficulties in maintaining experienced audit personnel (Akrouf & Damak Ayadi, 2022; Amouzad Mehdiraji et al., 2023; Pham et al., 2022). Consequently, understanding the organizational and behavioral conditions that undermine auditors' sense of inclusion has become an important concern not merely for employee well-being, but also for the effectiveness, continuity, and credibility of audit institutions.

Among the workplace phenomena capable of undermining these outcomes, workplace ostracism occupies a particularly important position. Workplace ostracism generally refers to an employee's perception or experience of being ignored, excluded, avoided, socially isolated, or treated as though he or she is not a legitimate participant in interpersonal and organizational exchanges. Unlike overt aggression or explicit conflict, ostracism is often subtle and ambiguous, appearing through behaviors such as withholding communication, excluding individuals from informal or formal interactions, disregarding their opinions, failing to respond to them, or limiting their access to collegial networks and decision-making processes. This ambiguity is one reason why ostracism can be difficult to detect and manage institutionally. Communication research has emphasized that ostracism is fundamentally interpersonal because it is conveyed through the presence or absence of communicative acknowledgment and signals concerning social inclusion (Pelliccio & Walker, 2022). Research also indicates that experiences of social exclusion can threaten fundamental relational needs and alter individuals' subsequent social and prosocial behavior (Hou et al., 2024; Killian et al., 2023). In organizational settings, these effects may become especially consequential because employees depend on ongoing cooperation, information exchange, recognition, and participation in order to perform their professional roles effectively. Accordingly, workplace ostracism should not be viewed as a peripheral interpersonal inconvenience; rather, it constitutes a psychosocial process capable of influencing how employees interpret their position in the organization and how they subsequently regulate their work behavior.

The consequences of workplace ostracism have been documented across a variety of organizational contexts. Empirical evidence suggests that exclusion may reduce task performance and organizational citizenship behavior, weaken engagement, and diminish employees' willingness to contribute beyond minimum job requirements (Afsari & Zamani, 2023; Shaikh et al., 2022). Other studies have shown that workplace ostracism can weaken organizational commitment, particularly when employee participation and development opportunities are insufficient to offset the adverse social experience (Ametepe et al., 2024). Ostracism has also been associated with reduced creative behavior, partly because exclusion affects thriving, engagement, and organization-based self-esteem (Dehghanizadeh & Bani Asad, 2024). These findings are consistent with broader evidence that self-esteem is an important psychological resource linked to adaptive functioning, social adjustment, and favorable behavioral outcomes (Orth & Robins, 2022). From this perspective, ostracism can progressively erode employees' internal and relational resources, reducing the likelihood that they will participate constructively, share knowledge, or invest discretionary effort in organizational activities. In professions such as auditing, where professional performance depends heavily on information exchange, peer consultation, collaborative judgment, and access to organizational knowledge, these consequences may be particularly damaging.



The behavioral ramifications of ostracism are not limited to withdrawal or reduced performance. Recent studies indicate that excluded employees may respond through defensive or self-protective behaviors that further weaken organizational functioning. Workplace ostracism has been associated with knowledge hiding, and this relationship may be reinforced through defensive silence, reciprocal beliefs, and experiential avoidance ([Andayesh, 2025](#); [Sepehvend et al., 2025](#)). Once employees perceive exclusion as intentional or recurrent, they may become less willing to share information, assist coworkers, participate openly in discussion, or expose themselves to additional interpersonal vulnerability. This process can create a self-reinforcing cycle in which exclusion reduces communication, reduced communication strengthens distrust, and distrust further intensifies exclusionary conduct. Research on perceived organizational politics provides support for this mechanism by showing that interpersonal distrust can mediate the association between organizational political perceptions and workplace ostracism ([Karim et al., 2021](#)). This is particularly relevant in auditing organizations, where competition for promotion, access to desirable assignments, performance evaluation, and informal influence may shape interpersonal relationships. When such processes are perceived as politicized, arbitrary, or unfair, they may contribute to the emergence of exclusionary interactions that are subsequently interpreted as evidence of organizational injustice or hostility.

Organizational culture and leadership are therefore central to understanding why ostracism develops in some workplaces and is contained in others. Research has shown that organizational culture can moderate or shape the consequences of workplace ostracism for employee performance ([Imam et al., 2023](#)), while other evidence suggests that workplace exclusion must be interpreted alongside work-life balance, organizational expectations, and changing patterns of technology-mediated work ([Jain et al., 2024](#)). The growing prevalence of remote and hybrid working arrangements has further demonstrated that physical separation can alter professional bonding and informal social integration, including within large audit firms where collaboration and socialization have traditionally played an important role in professional development ([Beau & Jerman, 2024](#)). Leadership may counteract these risks when it empowers employees, strengthens positive psychological states, and promotes constructive behaviors ([Kim & Beehr, 2023](#)). Conversely, exclusion from decisions, destructive leadership, favoritism, unequal treatment, or insufficient recognition may create contextual conditions in which ostracism becomes normalized. These findings highlight that exclusion cannot be adequately understood as a personality-based or dyadic phenomenon alone; it must also be interpreted as an outcome of organizational structures, leadership practices, cultural expectations, and patterns of participation.

The nature of the auditing profession introduces additional mechanisms that may increase susceptibility to ostracism. Auditors are expected to identify deficiencies, challenge explanations, document irregularities, question managerial claims, and maintain professional skepticism even when doing so creates interpersonal discomfort. The same behaviors that protect audit quality may therefore generate social tension when colleagues or auditees interpret professional questioning as distrust, criticism, rigidity, or threat. Research has demonstrated that professional skepticism is related to job satisfaction and proactive work behavior among auditors, indicating that auditors' evaluative orientation is embedded within broader psychological and organizational conditions ([Ghaderi et al., 2025](#)). Furthermore, the audit profession requires employees to acknowledge and manage errors constructively; however, organizational reactions to errors can either support learning or reinforce defensive and exclusionary climates ([Gold et al., 2022](#)). Client behavior is also relevant, because incivility from clients can affect audit professionals' judgments and coping processes ([Bauer et al., 2025](#)). These occupational conditions suggest that auditors experience multiple possible sources of social strain, extending from colleagues and supervisors to auditees and clients. As a result, distinguishing ordinary professional disagreement from persistent exclusion and identifying the conditions that transform professional tension into ostracism represent important practical and theoretical challenges.

Behavioral characteristics at the individual level may also shape the emergence and continuation of exclusion. Research on auditors' behavioral biases indicates that individual psychological and behavioral tendencies can influence professional judgment and conduct ([Ashrafi et al., 2024](#)). Within broader organizational research, factors such as arrogance, incivility, weak interpersonal competence, emotional instability, low self-esteem, resistance to change, and insufficient collaborative orientation may contribute to negative social interactions and increase the probability of exclusionary responses. Conversely, constructive psychological resources and prosocial orientations may protect against such dynamics. Systematic evidence on prosocial interventions suggests that reinforcing social connectedness and prosocial behavior can improve outcomes among groups at risk of exclusion ([Martí-Vilar et al., 2023](#)). Similarly, the literature on innovative work behavior emphasizes that



employee initiative, knowledge exchange, and creativity depend heavily on supportive interpersonal and organizational conditions (AlEssa & Durugbo, 2022). Therefore, the prevention of ostracism requires attention to both vulnerabilities that provoke social distancing and capacities that support cooperation, dialogue, mutual respect, and professional participation.

The distinction between causal and contextual conditions is particularly important for developing a comprehensive explanation of workplace ostracism. Some factors may operate proximally, directly increasing the likelihood that an individual will be ignored, rejected, or isolated. These may include dysfunctional interpersonal behaviors, personality characteristics, inadequate professional competencies, political conduct, low cooperation, or behaviors perceived as violating group norms. Other factors function contextually by shaping the environment in which such behaviors are interpreted and reinforced, including organizational culture, leadership style, performance evaluation, competitive climate, career development practices, and opportunities for participation. Qualitative research has increasingly emphasized the multidimensional character of ostracism and the need to move beyond single-variable explanations. For example, research conducted within a three-pronged analytical framework has identified individual, organizational, and environmental antecedents of workplace ostracism (Taheri & Fazeli, 2023). Likewise, causal modeling of ostracism experiences in professional settings has indicated that exclusion emerges through an interconnected system of personal, relational, and structural influences rather than one isolated cause (Rahimi Shad et al., 2025). These findings support the need for context-sensitive models capable of distinguishing the immediate causes of exclusion from the broader conditions that permit or intensify it.

This distinction is especially relevant in public-sector auditing institutions. Public organizations are characterized by formal authority structures, standardized procedures, administrative hierarchies, accountability obligations, and frequently strong expectations regarding compliance and professional conduct. Within such environments, organizational politics, promotion systems, managerial discretion, career opportunities, and perceived fairness can significantly influence workplace relationships. Research among government employees has shown that ostracism can negatively affect job performance and that work discipline may play an important mediating role in this relationship (Darabi Emarati, 2025). Other evidence indicates that workplace ostracism in public and organizational settings can weaken performance through reductions in psychological capital and other positive resources (Rezaei & Monazzemi, 2021). These findings suggest that public institutions may need prevention mechanisms that extend beyond interpersonal conflict management and address the organizational conditions that create exclusion, including promotion procedures, employee participation, leadership practices, professional-development systems, and performance evaluation. In a Supreme Audit Court context, such mechanisms are especially consequential because the institution's organizational effectiveness depends on the independence, competence, commitment, and professional judgment of its auditors.

The problem is further complicated by the relationship between ostracism and occupational retention. Audit organizations worldwide face challenges in maintaining qualified professionals because work pressure, dissatisfaction, career uncertainty, and adverse workplace experiences can contribute to turnover intentions (Pham et al., 2022). Qualitative evidence from public accounting has similarly shown that intention to leave the profession is shaped by a combination of organizational, occupational, and personal considerations (Akrouf & Damak Ayadi, 2022). Research in the Iranian auditing context has also documented multiple factors affecting auditors' intention to leave the profession, indicating that retention cannot be explained by financial or technical considerations alone (Amouzad Mehdizadeh et al., 2023). More recent evidence on sustaining human resources in independent audit firms reinforces the strategic importance of maintaining favorable working conditions if organizations are to retain experienced professionals over time (Thanh et al., 2026). Workplace ostracism may therefore represent an important but underexamined component of the retention problem, particularly when exclusion produces disengagement, reduced organizational loyalty, defensive behavior, or intentions to withdraw from the workplace.

Despite the growing body of literature, several limitations remain. Much of the existing research has examined the consequences of workplace ostracism rather than the mechanisms that generate it or the conditions through which it can be prevented. Studies have frequently relied on predetermined variables and tested associations between ostracism and outcomes such as performance, commitment, creativity, engagement, knowledge hiding, or turnover intention (Afsari & Zamani, 2023; Ametepe et al., 2024; Dehghanizadeh & Bani Asad, 2024; Sepehvend et al., 2025). Although these studies provide valuable evidence, they offer less insight into how employees themselves interpret the causal sequence through which ostracism



develops. Furthermore, findings from banks, universities, nursing environments, sports organizations, and private-sector workplaces cannot automatically be transferred to public auditing institutions because the professional norms, accountability structures, power relationships, and task requirements of auditors are distinctive. The interaction between occupational demands and workplace exclusion remains particularly underexplored. Auditors' obligation to challenge, question, investigate, and disclose deficiencies may expose them to forms of relational distancing that would not arise in professions where interpersonal harmony is less likely to conflict with professional responsibilities.

There is therefore a need for an inductive qualitative investigation capable of identifying both empirically observed and theoretically supported mechanisms that precede workplace ostracism among auditors. Such an approach is particularly useful where the phenomenon is multidimensional, context-dependent, and embedded in professional interactions. Existing research already suggests that ostracism is associated with organizational culture, distrust, employee participation, psychological resources, social relationships, and professional behavior (Imam et al., 2023; Karim et al., 2021; Shaikh et al., 2022), yet these factors require integration into a coherent explanatory framework tailored to the auditing environment. Moreover, prevention cannot be developed solely by identifying negative outcomes; it requires determining which individual, behavioral, professional, and organizational conditions operate as causal antecedents and which contextual features allow those antecedents to intensify or persist. Such knowledge can provide audit organizations with a more precise foundation for designing managerial, developmental, cultural, and human-resource interventions aimed at strengthening professional inclusion and reducing dysfunctional patterns of exclusion.

Accordingly, the present study focuses on auditors of the Supreme Audit Court and treats workplace ostracism as a phenomenon emerging at the intersection of personality characteristics, behavioral patterns, individual capabilities, organizational culture, leadership, professional requirements, and workplace relationships. By adopting a qualitative grounded approach, the study seeks to capture the lived professional experiences underlying exclusion rather than imposing a predetermined explanatory model. This perspective also recognizes that prevention requires understanding not only why an individual may become a target of exclusion but also how organizational environments, professional pressures, interpersonal expectations, and institutional practices shape the emergence and persistence of that experience. Therefore, the aim of this study was to explain the causal and contextual factors involved in preventing workplace ostracism among auditors of the Supreme Audit Court.

2. Methods and Materials

This study employed a qualitative, applied, inductive, and exploratory research design to explain the causal and contextual factors involved in preventing dissatisfaction among auditors of the Supreme Audit Court. Given that the phenomenon under investigation is rooted in auditors' professional experiences, organizational interactions, perceptions, and interpretations of their working environment, a qualitative methodology was considered appropriate for obtaining an in-depth understanding of the mechanisms through which dissatisfaction emerges and may be prevented. The study was conducted using Multiple Grounded Theory, an approach developed as an extension of conventional grounded theory that combines empirical grounding with theoretical grounding and allows the researcher to integrate evidence derived from participants' experiences with relevant conceptual and theoretical literature. Unlike conventional grounded theory approaches that may organize findings within a predetermined paradigmatic structure, Multiple Grounded Theory permits categories and relationships to emerge through iterative interaction between empirical data, theoretical concepts, and researcher reflection. Accordingly, the research process was not restricted to predefined causal, contextual, intervening, strategic, and consequential categories; rather, conceptual relationships were progressively developed on the basis of the empirical material and subsequently refined through engagement with the relevant literature. The participants consisted of auditors working within the Supreme Audit Court who possessed direct professional experience with auditing activities, organizational procedures, workplace interactions, supervisory structures, and conditions potentially associated with auditors' satisfaction or dissatisfaction. Participants were selected purposively on the basis of their ability to provide information-rich accounts relevant to the research problem. Selection emphasized professional experience, direct familiarity with auditing processes, and sufficient exposure to the organizational environment to enable participants to reflect meaningfully on the conditions that may contribute to dissatisfaction and the factors capable of preventing it. Sampling proceeded concurrently with data collection and analysis in accordance with



grounded theory logic. As concepts and preliminary categories emerged, subsequent participant selection was guided theoretically so that developing categories could be clarified, compared, expanded, or challenged. Interviews and sampling continued until theoretical saturation was achieved, meaning that additional interviews no longer generated substantively new concepts, properties, dimensions, or relationships capable of modifying the emerging explanatory framework.

The principal empirical data collection tool was the in-depth semi-structured interview. An interview guide was developed around broad questions concerning auditors' professional experiences, organizational working conditions, sources of dissatisfaction, organizational and managerial circumstances that intensify or mitigate dissatisfaction, interpersonal and structural influences, and mechanisms that participants considered effective for preventing the development or persistence of dissatisfaction. The semi-structured format provided consistency across interviews while preserving sufficient flexibility to pursue experiences and concepts introduced by individual participants. Interviews therefore progressed through open-ended questions and follow-up probes intended to encourage elaboration, clarification, examples, comparisons, and explanations of perceived relationships among emerging concepts. Particular attention was given to participants' interpretations of causal and contextual conditions rather than merely to descriptions of isolated workplace problems. Consistent with Multiple Grounded Theory, empirical grounding through interviews was complemented by theoretical grounding through a focused examination of relevant literature concerning organizational dissatisfaction, auditors' professional behavior, organizational conditions, workplace experiences, and related behavioral and organizational concepts. The literature was not treated as an independent quantitative source or as a substitute for empirical evidence; instead, it functioned as a qualitative theoretical resource for sensitizing the analysis, comparing emerging concepts, identifying conceptual gaps, and enriching categories derived primarily from participants' accounts. Data generation and analysis occurred iteratively rather than sequentially. Early interviews informed subsequent interviews, emerging concepts led to modifications in probing questions, and theoretical material was consulted when greater conceptual clarification was required. This recursive procedure enabled the developing explanation to remain grounded in the auditors' experiences while also benefiting from theoretical concepts capable of enhancing interpretive depth. Interviews were documented for systematic analysis, and the empirical material was repeatedly reviewed throughout the study so that preliminary interpretations could be reconsidered as new evidence emerged. Researcher notes and analytic reflections were also maintained during the process to record emerging ideas, possible conceptual relationships, unresolved questions, and decisions concerning subsequent data collection and theoretical sampling.

Data analysis was conducted concurrently with data collection according to the iterative procedures of Multiple Grounded Theory. The analytical process began with inductive coding of the interview material, during which the researchers carefully examined participants' statements and assigned initial conceptual labels to meaningful units of data. This first-level coding was intended to remain close to the empirical material and to identify recurrent experiences, perceptions, conditions, actions, organizational mechanisms, and interpretations related to the emergence or prevention of dissatisfaction among auditors. Through continuous comparison among interview excerpts, preliminary concepts were examined for similarities and differences, and conceptually related codes were gradually grouped into broader categories. This constituted the second level of coding, in which higher-order categories were developed to represent more abstract patterns within the empirical data. The analysis then proceeded to conceptual refinement, during which redundant, weakly differentiated, or overlapping concepts were reconsidered, merged, separated, redefined, or eliminated. Conceptual refinement was particularly important for ensuring that each category possessed a clear meaning and identifiable properties and that relationships among categories were supported by the participants' accounts rather than imposed prematurely by the researchers. Following this stage, pattern coding was employed to identify logical relationships among the refined categories and to determine how causal and contextual factors interacted in producing or preventing auditors' dissatisfaction. Categories were compared across participants and situations to establish the conditions under which particular mechanisms appeared, how they operated within the organizational environment, and how they were connected with the central phenomenon. Throughout the analysis, constant comparison was applied between incidents, codes, concepts, categories, participants, and relevant theoretical material. Theoretical literature was subsequently used for theoretical enrichment, allowing empirically generated categories to be compared with existing concepts and to be strengthened, differentiated, or extended where appropriate without replacing their empirical foundation. Analytic memoing accompanied all stages of coding and was used to document conceptual decisions, emerging propositions, relationships among categories, and changes in the developing explanatory framework. The process remained recursive, with movement back and forth between data collection, inductive coding, conceptual refinement, pattern coding, theoretical



comparison, and further examination of empirical material. In the final stage, the categories and their relationships were integrated into a coherent qualitative explanation of the causal and contextual factors contributing to the prevention of dissatisfaction among auditors of the Supreme Audit Court. The final theoretical account was developed only after repeated review and refinement demonstrated adequate conceptual coherence, empirical grounding, and saturation of the principal categories.

3. Findings and Results

The qualitative sample consisted of 15 auditors of the Supreme Audit Court. In terms of gender, 11 participants (73%) were men and 4 (27%) were women. Regarding age, 8 participants (53%) were between 31 and 40 years old, 4 (27%) were between 41 and 50 years old, and 3 (20%) were older than 50 years. With respect to work experience, 10 participants (67%) had between 16 and 23 years of professional experience, while 5 (33%) had between 24 and 30 years of experience. In terms of educational attainment, 12 participants (80%) held a master's degree and 3 (20%) held a doctoral degree. Overall, the demographic profile indicates that the participants were predominantly male, middle-aged, highly educated, and professionally experienced, providing a knowledgeable basis for exploring the causal and contextual factors associated with preventing workplace ostracism among auditors.

Table 1. Results of Open and Pattern Coding

Open Codes	Concepts	Source	Category	Type
Distraction and lack of concentration	Mental health disturbance	Empirical grounding	Personality characteristics	Causal conditions
Withdrawal from friends and colleagues	Mental health disturbance	Empirical grounding	Personality characteristics	Causal conditions
Severe mood changes	Mental health disturbance	Empirical grounding	Personality characteristics	Causal conditions
Anger and rage	Mental health disturbance	Empirical grounding	Personality characteristics	Causal conditions
Low self-esteem	Mental health disturbance	Empirical grounding	Personality characteristics	Causal conditions
Aggression and shouting at colleagues	Dysfunctional behavior	Empirical grounding	Personality characteristics	Causal conditions
Anxiety and stress	Dysfunctional behavior	Empirical grounding	Personality characteristics	Causal conditions
Threatening behavior toward colleagues	Dysfunctional behavior	Empirical grounding	Personality characteristics	Causal conditions
Superiority complex and personal pride	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Stubbornness and obstinacy	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Status-seeking and desire for managerial authority	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Jealousy	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Lack of autonomy and independence	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Gender	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Age	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Culture and ethnicity	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Excessive and unrealistic self-confidence	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Low self-confidence	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Resistance to change	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Rigid and harsh disposition	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Authoritarian behavior	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions



Social withdrawal and isolation	Individual characteristics and personal traits	Empirical grounding	Personality characteristics	Causal conditions
Blaming colleagues in front of others	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Disregarding what others say	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Gossiping and spreading rumors in the workplace	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Making inappropriate and impolite jokes with colleagues	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Making humiliating, insolent, or degrading comments about colleagues	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Interfering in colleagues' personal affairs	Impolite behaviors	Empirical grounding	Behavioral factors	Causal conditions
Laziness and sluggishness in performing duties	Underperformance and lack of interest	Empirical grounding	Behavioral factors	Causal conditions
Disorganization	Underperformance and lack of interest	Empirical grounding	Behavioral factors	Causal conditions
Lack of motivation	Underperformance and lack of interest	Empirical grounding	Behavioral factors	Causal conditions
Delegating one's own duties to others	Pride and arrogance	Empirical grounding	Behavioral factors	Causal conditions
Lack of empathy and support for colleagues during difficulties	Pride and arrogance	Empirical grounding	Behavioral factors	Causal conditions
Perceived injustice in promotion and job ranking	Career advancement	Empirical grounding	Behavioral factors	Causal conditions
Reporting the mistakes and errors of others	Career advancement	Empirical grounding	Behavioral factors	Causal conditions
Informing managers about details of colleagues' behavior	Career advancement	Empirical grounding	Behavioral factors	Causal conditions
Ingratiating behavior toward superiors	Career advancement	Empirical grounding	Behavioral factors	Causal conditions
Performing tasks outside formal job responsibilities	Career advancement	Empirical grounding	Behavioral factors	Causal conditions
Weakening others' commitment to organizational norms	Cultural issues	Empirical grounding	Behavioral factors	Causal conditions
Significant cultural differences with colleagues	Cultural issues	Empirical grounding	Behavioral factors	Causal conditions
Incompatibility between individual beliefs and values and those of the group	Cultural issues	Empirical grounding	Behavioral factors	Causal conditions
Repeatedly reminding others of their mistakes and errors	Cultural issues	Empirical grounding	Behavioral factors	Causal conditions
Nature of auditing work as an error-detection profession	Nature of the auditing profession	Empirical grounding	Behavioral factors	Causal conditions
Auditors' professional role in requesting explanations	Nature of the auditing profession	Empirical grounding	Behavioral factors	Causal conditions
Individual administrative corruption	Political issues	Empirical grounding	Behavioral factors	Causal conditions
Favoritism and arbitrary behavior	Political issues	Empirical grounding	Behavioral factors	Causal conditions
Political affiliation with a party opposed to the party currently in power	Political issues	Empirical grounding	Behavioral factors	Causal conditions
Political disagreement with managers or colleagues	Political issues	Empirical grounding	Behavioral factors	Causal conditions
Subversive political behavior	Political issues	Empirical grounding	Behavioral factors	Causal conditions
Insufficient knowledge and experience	Weakness in knowledge and expertise	Empirical grounding	Individual capabilities	Causal conditions
Failure to acquire necessary occupational knowledge	Weakness in knowledge and expertise	Empirical grounding	Individual capabilities	Causal conditions
Lack of expression of opinions and participation in decision-making	Weakness in knowledge and expertise	Empirical grounding	Individual capabilities	Causal conditions
Failure to use colleagues' opinions and suggestions in different matters	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions



Inability to persuade others	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Lack of analytical and problem-solving ability	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Lack of critical thinking	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Lack of confidentiality	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Lack of responsibility	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Lack of teamwork spirit and motivation	Weakness in performance competencies	Empirical grounding	Individual capabilities	Causal conditions
Outdated available information	Weakness in knowledge and expertise	Theoretical grounding	Individual capabilities	Causal conditions
Weakness in acquiring useful performance-related knowledge	Weakness in knowledge and expertise	Theoretical grounding	Individual capabilities	Causal conditions
Lack of teamwork orientation	Weakness in performance competencies	Theoretical grounding	Individual capabilities	Causal conditions
Looking down on others	Pride and arrogance	Theoretical grounding	Behavioral factors	Causal conditions
Ignoring colleagues' beliefs and opinions	Pride and arrogance	Theoretical grounding	Behavioral factors	Causal conditions
Negligence and procrastination	Underperformance and lack of interest	Theoretical grounding	Behavioral factors	Causal conditions
Lack of motivation and interest	Underperformance and lack of interest	Theoretical grounding	Behavioral factors	Causal conditions
Incompatibility with the group	Cultural issues	Theoretical grounding	Behavioral factors	Causal conditions
Lack of self-esteem	Mental health disturbance	Theoretical grounding	Personality characteristics	Causal conditions
Anxiety and stress	Dysfunctional behavior	Theoretical grounding	Personality characteristics	Causal conditions
Failure to respect organizational rights	Organizational culture	Empirical grounding	Organizational characteristics	Contextual conditions
Presence of a superiority-oriented climate	Organizational culture	Empirical grounding	Organizational characteristics	Contextual conditions
Presence of a competitive climate	Organizational culture	Empirical grounding	Organizational characteristics	Contextual conditions
Lack of adherence to professional ethics	Organizational culture	Empirical grounding	Organizational characteristics	Contextual conditions
Intention to leave the job	Organizational behaviors	Theoretical grounding	Organizational characteristics	Contextual conditions
Lack of commitment and loyalty to the organization	Organizational behaviors	Theoretical grounding	Organizational characteristics	Contextual conditions
Dominating and bullying tendencies	Organizational behaviors	Theoretical grounding	Organizational characteristics	Contextual conditions
Organizational climate	Work environment	Theoretical grounding	Organizational characteristics	Contextual conditions
Competitive work environment	Work environment	Theoretical grounding	Organizational characteristics	Contextual conditions
Leadership style	Organizational processes	Theoretical grounding	Organizational characteristics	Contextual conditions
Exclusion of employees from organizational decision-making	Organizational processes	Theoretical grounding	Organizational characteristics	Contextual conditions
Lack of organizational commitment to employees' career development	Organizational processes	Theoretical grounding	Organizational characteristics	Contextual conditions
Weaknesses in management and performance evaluation processes	Organizational processes	Theoretical grounding	Organizational characteristics	Contextual conditions

The results presented in Table 1 show that the causal conditions associated with workplace ostracism among auditors were concentrated in three principal categories: personality characteristics, behavioral factors, and individual capabilities. Personality characteristics encompassed mental health disturbances, dysfunctional behavior, and individual personal traits, including distraction, withdrawal, mood instability, anger, low self-esteem, anxiety, stress, aggression, threatening conduct,



pride, stubbornness, status-seeking, jealousy, lack of autonomy, resistance to change, rigidity, authoritarian tendencies, and social isolation. Behavioral factors formed the most extensive causal domain and included impolite conduct, underperformance, lack of motivation, pride and arrogance, promotion-related behavior, cultural incompatibility, characteristics intrinsic to the auditing profession, and political issues. These findings indicate that workplace ostracism may be shaped by both overt interpersonal misconduct and more subtle patterns such as disregard for colleagues' opinions, gossip, inappropriate humor, humiliation, limited empathy, self-serving career behavior, cultural incongruence, and political disagreement. The nature of auditing itself also emerged as a relevant causal factor because auditors are professionally required to detect errors and demand explanations, activities that can create interpersonal tension when not supported by constructive communication and professional norms. Individual capabilities constituted the third causal category and included deficiencies in knowledge, expertise, decision participation, persuasion, analytical ability, problem solving, critical thinking, confidentiality, responsibility, and teamwork, suggesting that professional competence and collaborative capacity are closely connected with social inclusion in the workplace.

The contextual conditions were organized under the broader category of organizational characteristics and reflected organizational culture, organizational behaviors, the work environment, and organizational processes. Empirical evidence highlighted failure to respect organizational rights, a superiority-oriented climate, excessive competition, and weak adherence to professional ethics as important cultural conditions, while theoretically grounded findings added intention to leave, weak organizational commitment and loyalty, domination and bullying, competitive work environments, leadership style, exclusion from decision-making, insufficient career-development support, and deficiencies in management and performance evaluation. Collectively, these findings demonstrate that workplace ostracism cannot be attributed solely to the characteristics or actions of individual auditors. Rather, organizational structures and norms can either reinforce or constrain exclusionary behavior. Environments characterized by competition, weak ethical standards, limited employee participation, opaque career-development processes, and ineffective performance management may provide conditions in which interpersonal tensions are more likely to develop into sustained social exclusion. Accordingly, the prevention of workplace ostracism among Supreme Audit Court auditors requires simultaneous attention to both proximal causal factors at the personal, behavioral, and professional levels and broader contextual features embedded within the organizational culture and management system.

4. Discussion and Conclusion

The findings of the present study showed that the prevention of workplace ostracism among auditors of the Supreme Audit Court is shaped by an interconnected set of causal, contextual, and intervening conditions rather than by a single organizational or individual factor. The causal conditions identified in the qualitative analysis were concentrated in three broad domains: personality characteristics, behavioral factors, and individual capabilities. Contextual conditions were primarily related to organizational characteristics, including organizational culture, organizational behaviors, work environment, and organizational processes, while intervening conditions included lack of cooperation, low tenure, and destructive leadership. This configuration suggests that workplace ostracism among auditors should be understood as a multilevel organizational phenomenon in which individual dispositions, professional behaviors, interpersonal conduct, structural arrangements, and managerial processes interact to either increase or decrease the likelihood of exclusion. This interpretation is consistent with previous research showing that workplace ostracism is associated with individual, organizational, and environmental antecedents and that its emergence cannot be sufficiently explained through isolated variables (Taheri & Fazeli, 2023). It also aligns with research that has modeled ostracism as the outcome of a complex set of causal relationships involving psychological, interpersonal, and organizational mechanisms (Rahimi Shad et al., 2025). Therefore, the present findings extend prior work by showing that, in the auditing context, prevention should not be limited to managing interpersonal conflict after exclusion occurs; it should begin with the identification and modification of the underlying conditions that make exclusion more likely.

One of the most important findings concerned personality characteristics, especially indicators related to mental health disturbance, dysfunctional behavior, low self-esteem, anxiety, stress, anger, mood instability, social withdrawal, excessive or deficient self-confidence, resistance to change, authoritarian tendencies, and interpersonal rigidity. These findings indicate that auditors' personal and psychological characteristics can shape the way they enter into workplace relationships and can affect both their vulnerability to ostracism and the likelihood of provoking exclusionary reactions from others. This result is



compatible with evidence showing that self-esteem is closely related to adaptive social functioning, psychological adjustment, and behavioral outcomes (Orth & Robins, 2022). Employees with fragile self-evaluations may be more sensitive to rejection cues, whereas excessive self-confidence, arrogance, or rigidity may generate interpersonal friction and weaken cooperation. The findings also correspond with research indicating that workplace ostracism reduces psychological resources and may, in turn, impair performance and constructive participation (Rezaei & Monazzemi, 2021). From a prevention perspective, this implies that psychological health, self-regulation, interpersonal maturity, and emotional control should be viewed as relevant components of professional functioning in audit organizations rather than as issues entirely separate from organizational effectiveness.

Behavioral factors represented the largest causal category and included impolite behavior, gossip, humiliation, intrusive conduct, underperformance, lack of motivation, arrogance, opportunistic promotion-related behavior, cultural incompatibility, political conduct, and behaviors arising from the nature of auditing itself. These findings are particularly important because they show that ostracism may emerge through repeated relational signals rather than through one major conflict. Public criticism of colleagues, disregard for others' opinions, inappropriate joking, rumor spreading, exposing colleagues' mistakes, and self-serving conduct can gradually weaken trust and belonging. This finding is consistent with the conceptualization of ostracism as a communication-based phenomenon in which exclusion is conveyed through patterns of acknowledgment, avoidance, silence, or disregard (Pelliccio & Walker, 2022). It also agrees with research showing that perceived organizational politics may increase interpersonal distrust and subsequently contribute to ostracism (Karim et al., 2021). The present study further identified favoritism, politically motivated behavior, arbitrary treatment, and promotion-oriented conduct as relevant mechanisms, suggesting that when employees perceive relationships as instrumental or politicized, they may become more likely to distance themselves from colleagues. In this sense, ostracism can be both a reaction to undesirable behavior and a broader organizational symptom of deteriorating trust.

The results concerning knowledge hiding, low cooperation, and defensive workplace behavior can also be interpreted in light of prior research. The present findings revealed that unwillingness to cooperate, failure to participate in meetings, indifference toward work, and withdrawal from collective activities may intensify the conditions that produce ostracism. This is consistent with evidence that workplace ostracism can stimulate defensive silence and knowledge hiding, especially when employees develop reciprocal beliefs that justify withholding information or disengaging from social exchange (Andayesh, 2025; Sepehvend et al., 2025). The relationship may therefore be reciprocal: exclusion can lead employees to reduce cooperation, while reduced cooperation may further increase exclusion. Previous research showing that ostracism lowers work engagement supports this interpretation (Shaikh et al., 2022). The resulting cycle is especially problematic in auditing because the profession depends on timely information exchange, team coordination, consultation, and collective interpretation of evidence. Once individuals disengage from these processes, both social cohesion and audit quality may be adversely affected.

Another major finding concerned individual capabilities, including insufficient knowledge, weak professional expertise, lack of critical thinking, poor problem-solving ability, inability to persuade others, lack of confidentiality, weak responsibility, and limited teamwork orientation. These results suggest that ostracism may partly emerge when professional inadequacy affects trust and dependence within work teams. Employees who are unable to perform competently, contribute meaningfully to decisions, or maintain confidentiality may gradually lose social and professional credibility. This interpretation is compatible with studies showing that auditors' behavioral and cognitive characteristics influence professional judgments and workplace conduct (Ashrafi et al., 2024). It also corresponds with evidence linking proactive work behavior, job satisfaction, and professional skepticism in auditing (Ghaderi et al., 2025). From this perspective, professional competence is not merely a technical requirement but also a social resource. Auditors who are knowledgeable, analytically capable, cooperative, and reliable are more likely to be integrated into work networks, whereas persistent performance deficiencies may produce avoidance or marginalization. The findings therefore suggest that preventing ostracism requires strengthening not only social skills but also the professional competencies that support reciprocal dependence and respect among colleagues.

The results further showed that characteristics inherent in the auditing profession itself can contribute to exclusionary dynamics. Auditors are expected to detect deficiencies, question explanations, identify errors, and maintain professional skepticism. Such activities can place auditors in confrontational or uncomfortable interpersonal positions, especially when their



work is interpreted as accusatory or punitive. Prior studies support the idea that the auditing context includes distinctive relational pressures. Research has shown that client incivility can influence audit professionals' judgments and coping responses (Bauer et al., 2025), while error management within auditing organizations can either promote learning or generate defensive reactions (Gold et al., 2022). The current findings add that the professional obligation to detect and challenge problems may itself contribute to social distancing when communication is poorly managed. Therefore, some forms of exclusion in auditing may not originate solely from personality conflicts but from the professional role itself. Preventive measures should consequently include communication training, constructive feedback practices, and organizational norms that differentiate legitimate professional challenge from interpersonal hostility.

The contextual findings emphasized organizational culture, competitive climate, professional ethics, leadership style, participation in decision-making, career development, and performance evaluation processes. These findings are strongly aligned with previous research. Organizational culture has been shown to shape the effect of workplace ostracism on employee performance (Imam et al., 2023), while empowering leadership has been associated with positive psychological states and constructive employee behaviors (Kim & Beehr, 2023). Similarly, workplace ostracism has been found to interact with broader issues such as work-life balance and organizational conditions (Jain et al., 2024). The present study supports these results by showing that a superiority-oriented culture, competitive atmosphere, weak professional ethics, exclusion from decisions, inadequate development opportunities, and poor evaluation processes create a context in which exclusion can emerge or persist more easily. These organizational characteristics may normalize hierarchy, rivalry, and limited participation, thereby weakening interpersonal safety. Consequently, the prevention of ostracism requires organizational mechanisms that promote fairness, participation, professional respect, and transparent career processes.

The importance of leadership and organizational processes was also reflected in the identification of destructive leadership as an intervening condition. Participants described managerial isolation, exclusion, and deprivation as factors that could intensify workplace ostracism. This finding is consistent with research emphasizing the protective role of empowering leadership and supportive psychological conditions (Kim & Beehr, 2023). Leadership behavior is likely to be especially influential because managers shape access to information, participation, recognition, assignments, and professional development. When managers exclude employees from decisions or socially isolate them, such practices may legitimize similar behavior among coworkers. Conversely, inclusive leadership can signal that participation and mutual respect are organizational expectations. This finding also helps explain why ostracism can become embedded in organizational culture rather than remaining an interpersonal issue.

The study also identified contextual factors related to organizational commitment, intention to leave, and lack of loyalty. These results align with research showing that workplace ostracism reduces organizational commitment and that employee participation can modify this relationship (Ametepe et al., 2024). Similarly, studies of auditor turnover indicate that job dissatisfaction, work pressure, and adverse professional experiences increase intentions to leave the profession (Akrouf & Damak Ayadi, 2022; Amouzad Mehdiraji et al., 2023; Pham et al., 2022). The current findings suggest that ostracism may be closely intertwined with these retention problems. Employees who feel excluded may become less committed, while employees already psychologically detached from the organization may withdraw further and become more vulnerable to exclusion. This reciprocal relationship reinforces the strategic importance of preventing ostracism in audit organizations, where the loss of experienced personnel can weaken institutional knowledge and increase the burden on remaining staff. Recent research on maintaining audit human resources similarly emphasizes the importance of favorable work conditions for sustaining qualified personnel (Thanh et al., 2026).

The finding that competitive work environments and weakened social bonding contribute to ostracism is also consistent with previous literature. Remote and fragmented working arrangements have been shown to affect social bonding in large audit firms (Beau & Jerman, 2024), suggesting that relational cohesion may be vulnerable when employees have fewer opportunities for informal interaction and trust-building. The present study extends this logic beyond remote work by showing that competitive climates, weak cooperation, and lack of shared group identity may generate similar consequences even in conventional organizational environments. Research on social exclusion further indicates that threats to relational needs influence prosocial behavior (Hou et al., 2024), while rejection can alter willingness to share resources with others (Killian



et al., 2023). These mechanisms may help explain why competitive and exclusionary environments can reduce cooperation and increase self-protective behavior.

The results also showed that cultural incompatibility, value differences, and weak group fit can contribute to exclusion. This finding is consistent with research highlighting the importance of prosociality, social integration, and supportive group processes among individuals vulnerable to exclusion (Martí-Vilar et al., 2023). It is also relevant to the literature on innovative work behavior, which emphasizes that employee contribution and creativity depend on organizational contexts that encourage participation and exchange (AlEssa & Durugbo, 2022). When employees perceive that their values, communication styles, or professional orientations are substantially different from those of their colleagues, they may find it more difficult to establish trust and mutual identification. However, organizations can reduce this risk through inclusive norms, structured cooperation, and shared professional standards.

Overall, the findings indicate that workplace ostracism among auditors should be conceptualized as a dynamic process produced through interactions among personal characteristics, professional competence, interpersonal behavior, organizational culture, managerial practices, and structural conditions. This interpretation is compatible with previous studies showing that workplace ostracism affects task performance, organizational citizenship behavior, creativity, engagement, commitment, and knowledge-sharing behavior (Afsari & Zamani, 2023; Ametepe et al., 2024; Dehghanizadeh & Bani Asad, 2024). Importantly, the current study shifts attention from consequences toward prevention by identifying the conditions that should be managed before ostracism becomes entrenched. The evidence suggests that prevention in audit organizations requires simultaneous attention to employee development, interpersonal norms, leadership, organizational justice, teamwork, participation, performance management, and the occupational pressures intrinsic to auditing.

A limitation of the present study is its qualitative and context-specific design. The findings were developed from the experiences and interpretations of auditors working within the Supreme Audit Court and therefore reflect the institutional, professional, and cultural conditions of that environment. Although theoretical sampling and continued data collection supported conceptual depth, the findings are not intended for statistical generalization to all auditing organizations or other professions. In addition, workplace ostracism is a sensitive phenomenon and participants may have moderated their responses because of concerns about professional relationships, organizational hierarchy, or the disclosure of negative experiences. The interpretation of qualitative data may also be influenced by the researchers' analytical judgments despite systematic coding and conceptual refinement. Finally, because the study focused on perceived causal and contextual conditions, it cannot establish temporal or causal relationships in the experimental sense.

Future research could examine the proposed categories in different auditing environments, including private audit firms, internal audit departments, governmental organizations, and regulatory institutions, in order to determine which mechanisms are context-specific and which are more generalizable. Longitudinal qualitative research could explore how ostracism develops over time and how employees move from initial interpersonal tension to sustained exclusion, withdrawal, or recovery. Comparative studies could also investigate differences according to organizational level, professional tenure, gender, supervisory responsibility, or type of audit assignment. Further qualitative work may examine the perspectives of supervisors and auditees in addition to auditors themselves, thereby capturing ostracism as a relational process from multiple viewpoints. Future studies could also focus specifically on how professional skepticism, error detection, reporting of irregularities, and confrontation with auditees interact with workplace exclusion in audit settings.

In practice, audit organizations should treat the prevention of workplace ostracism as part of professional governance and human-resource management rather than merely as an interpersonal issue. Recruitment and development systems should consider communication skills, emotional regulation, teamwork, professional maturity, confidentiality, and problem-solving ability alongside technical knowledge. Managers should receive training in inclusive leadership, fair task allocation, constructive feedback, conflict management, and transparent decision-making. Promotion and performance evaluation processes should be clearly defined and monitored to reduce perceptions of favoritism and political behavior. Organizations should also establish safe mechanisms for reporting exclusion, humiliation, bullying, or persistent interpersonal misconduct without fear of retaliation. Regular team-based activities, structured opportunities for participation, mentoring for less experienced auditors, and professional-development programs can strengthen social integration. Finally, organizational leaders



should reinforce a culture in which professional disagreement, error detection, and critical questioning are understood as legitimate components of auditing and are managed through respectful communication rather than personal exclusion.

Ethical Considerations

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

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Conflict of Interest

The authors report no conflict of interest.

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