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## IMPACTS OF STRESS AROUSAL AND ETHICAL ORGANIZATIONAL CULTURE ON THE RELATIONSHIP OF AUDIT QUALITY PRACTICES AND ETHICAL ORGANIZATIONAL CULTURE

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### ABSTRACT

This paper investigates the effect of stress arousal on the relationship between audit quality practices and ethical organizational culture and the mediating role of ethical organizational culture. The study collected data through a survey of financial auditors in Saudi Arabia. The reliability and validity of the scale were assessed prior to data collection. The data was analysed using moderated logistic regression analysis. The findings indicated a relationship between ethical organizational culture and reduced audit quality practices and time budget pressure. Similarly, results indicated stress arousal mediates the relationship between time budget pressure and reduced audit quality practices and ethical organizational culture influence the relationship of stress arousal and reduced audit quality practices.

**Disciplinary:** Management Accounting.

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## 1. INTRODUCTION

Audit quality is emphasized as an extreme issue due to massive corporate failure and financial crisis. Scholars have pinpointed the quality of audit performance and failures in several companies such as Parmalat, Enron, and WorldCom [1]. Therefore, high audit quality becomes an essential need to mitigate the impact of these failures [2]. The definition of high audit quality is based on the adequate dealing of material components under the consideration of the financial reporting framework. The improvement in contracting efficiency and resource distribution can help in achieving this quality [3]. The role of auditors is optimum in aiding investors to make viable decisions by offering information related to the financial market trend and financial statements.

From a global perspective, regulators attempt to upsurge the auditing service quality [4].

From the perspective of an auditor, one of the reasons for stress arousal (SA) is the audit time budget to incorporate auditing tasks as performance assessment and sustainability in audit companies is associated with the capability of auditors in a limited time budget [5]. An auditor can be under the pressure of a limited time budget, which can impact his/her behavior to incorporate auditing program. Time budget pressure (TBP) is a limitation, which emerges from the limited time assigned for incorporating auditing assessment [6]. The evaluation of audit quality has encountered significant issues because of the comparatively unidentified pattern of the audit program and the criticality of corporate governance. In this regard, surrogates are used by researchers for overcoming this issue with respect to audit quality [7]. The quality of audit work is also assessed through a “behind the audit veil” strategy on how the audit program steps are executed by the auditor.

In this realm, reduced audit quality practices (RAQP) explains activities conducted by an auditor for mitigating evidence collected for inadequate audit program [8]. This program conducted by auditors has not been embarked appropriately due to limited TBP. The goal of RAQP is not to explain the inadequate audit viewpoint created by the audit firm [9]. On the contrary, the likelihood of an inadequate audit viewpoint will be increased if such steps are not adequately performed and explained in the auditing subject.

This study's core objectives are to 1) reinforce the academic viewpoint that limited TBP, SA, and ethical organizational culture (EOC) influence RAQP negatively and 2) explore the influence of EOC on TBP, SA, and RAQP relations in auditing firms of Saudi Arabia. This study is significant in improving audit quality by improving the decision behavior of auditors and their professional opinions. Further, this study presents the impact of limited TBP, SA, and EOC experienced by auditors throughout peak season and their behavior in this condition. Auditors can overcome flawed decisions and activities, and maintain their professional ethics as regularized by the International Ethics Standards Board for Accountants by acknowledging the output of different conditions. Also, this study is significant in emphasizing the significance of resources available in extant quality control measures. Hypotheses development and conceptual framework are presented to support the theoretical foundation.

## **2. LITERATURE REVIEW**

The competence of appropriately assessing and measuring the audit quality is of significant importance to audit companies, regulators, society, users of financial statements, and standard-setters comprehensively. This section addressed the importance of audit quality, the pressure of time and cost associated with quality audit service, the nature of audit firms and TBP, SA, and EOC.

### **2.1 EMPIRICAL FRAMEWORK**

The importance of audit quality is further revealed from the association between audit input and outcome proxies of audit quality for examining the associated factors, independence, tenure, rotation, and expertise of an auditor. Rezaee [10] indicated that audit quality is an important tone of the auditing process to promote integrity, public trust, reputation, good image, and competency.

Moreover, the importance of audit quality is improved from the importance of communication between the auditors and the audit committee. The study has also revealed the importance of partner industry specialization in improving audit quality. Rezaee [10] stressed upon the information provided by investors that it should be pertaining to the companies in which they are investing in promoting better quality audit services.

Hoopes [11] have asserted the importance of audit quality based on audit personnel salaries and office-level audit quality. The rationale for stressing upon the relationship is the role of personnel salaries played to increase the effort or talent level of audit personnel, which eventually leads to a higher quality audit. According to Farouk and Hassan [12], an appropriate and sound audit can assist in reinforcing strong risk management, firms' internal control, and corporate governance; therefore, contributing to financial performance.

The occurrence of a time budget is observed when an inadequate number of hours is allocated for auditors for competing particular audit processes. The responsibility of auditors emerges from the assurance that audit activities are completed throughout the allocated budget by management and auditing standards accordingly [13]. Budget emphasis and budget attainability are the two wider perspectives to understand TBP [14]. The ability of the auditors to execute their tasks according to their audit engagement is focused on the budget attainability when sustaining high-quality audit services. On the other hand, budget emphasis is observed as a measure of auditor efficiency [15].

## 2.2 HYPOTHESIS DEVELOPMENT

### 2.2.1 THE RELATION BETWEEN TBP AND SA AND RAQP

The mediating effect of SA positively shows the relationship between the TBP and the RAQP [16]. The quality of audit is at a hidden danger when time budget relates to arousal of pressures within the EOC. The auditor involvement in RAQP holds significant potential. An in-depth analysis of the TBP sources and RAQP of an auditor is widely researched from different stressors and antecedents such as culture and organizational structure [16]. The auditor should complete the audit steps before they get stressed from the time budget set for their assignments [16]. The majority of the auditors engage in at least one of the aberrant behaviors in relation to the activities associated with RAQP, which shows that they are neither making professional judgments nor maintaining skepticism and; thus, conducting audit with reduced quality due to stress factor. The study conducted by Ettredge, Fuerherm [17] investigated the relationship of SA with audit quality, recent recessions, and misstatements in audited data. The results showed that the fee concessions made by the auditors are linked with a reduction in the quality of audit in the following years.

*H#1: Stress arousal mediates a positive relationship between time budget pressure and reduced audit quality practices.*

### 2.2.2 INFLUENCE OF TBP ON RAQP

It has been hypothesized that the TBP can exist when the amount of budget is less than the total time available and auditors react to this by using their individual time regardless of reporting the actual amount of time used to complete the audit task [14]. While auditing, the main aim of the auditors to minimize the excessive budget with respect to the time. Under-reporting of time will continue over to the next period, which shows that the budget time is not evaluated and revised to

plan the audit [18, 19]. Therefore, the auditors are pressurized to complete the audit in a specified time and budget. It has been shown that in the auditing profession, RAQP tends to receive consistent and seriously negative consequences. The behaviors of auditors under high pressure are concerned related to the issue surrounding the auditing profession [14]. A similar study conducted by Goal [20] examined the impact of audit TBP on RAQP conducted by the auditors. The results clearly showed that RAQP has emerged as a concern in the audit profession in the audit assignment practices. Moreover, there is a significant association between audit quality reduction behavior and TBP [20].

*H#2: Time budget pressure is directly and positively related to reducing audit quality practices.*

### **2.2.3 THE RELATIONSHIP BETWEEN EOC AND TBP AND SA**

The use of penalties and an ethical environment is negatively associated with SA when enforcing ethical norms. Del Pozo-Antunez, [21] has discussed the relationship between EOC, TBP, and SA. The demand for obedience to authorities is positively associated with SA and TBP. This work [21] analyzed the association between the characteristics of labor and occupational health by investigating the impact of job demands on occupational health. The results showed that the health of the workers is significantly affected as a result of certain stress factors influencing the recognition of superiors in occupational health. Stress arousal is not associated with EOC but is positively associated with TBP [22]. A causal relationship has been indicated between EOC and TBP. Therefore, it is important to investigate the direct effects and moderators of these stressors on occupational health.

*H#3a: Ethical organizational culture moderates the first and the second stage of the indirect (negative) relationship of time budget pressure to reduced audit quality through stress arousal.*

### **2.2.4 THE RELATIONSHIP BETWEEN EOC AND TBP AND RAQP**

Higher EOC can moderate the direct relationship between TBP and RAQP [23]. The commitment of auditors toward the organizational culture allows them to behave functionally. The organizational commitment is considered significant in the competitive business environment as the organizations are increasingly relying on their human capital [23]. The freedom of auditors can be compromised in conducting the standard audit procedures if tensions are created into strict time budgets and audit personnel under crucial pressure to acquire budgets. This information is likely to be derived based on the nature of the auditor's job [24]. Svanberg and Ohman [9] studied the impact of EOC on quality audit considering the conditions of TBP. The results also revealed the association between TBP and EOC. A negative association is shown between EOC and the use of penalties for enforcing ethical norms. However, there was a positive association between the demand for obedience to authorities and a reduction in audit quality acts. These results clearly showed the impact of EOC on dysfunctional auditor behavior in the light of reduced audit quality acts [9].

In terms of coping, the increased acceptance of auditors for the audit quality reduction behavior is influenced by increased TBP. On the other hand, there is no empirical evidence related to the moderating impact of EOC on TBP and RAQP. Firstly, the influence of TBP might be difficult to predict audit quality and ultimately the adverse effects might remain uncovered to evade corrective measures [25]. Secondly, the freedom of audit staff is impaired due to the stricter time budgets to conduct the essential audit procedures.

*H#3b: Ethical organizational culture moderates the direct (positive) relationship of time budget pressure to reduced audit quality practices.*

## 2.2.5 THE RELATIONSHIP BETWEEN EOC AND SA AND RAQP

The investors and creditors rely on the auditors as they are responsible for auditing financial statements in making investment decisions. They possess a unique nature to perform within the EOC. It can be deemed that the TBP perceived by auditors can be different in integrating auditing program [19, 26]. The study hypothesis is given as

H3c: Ethical organizational culture moderates the direct (positive) relationship of stress arousal to reduced audit quality practices

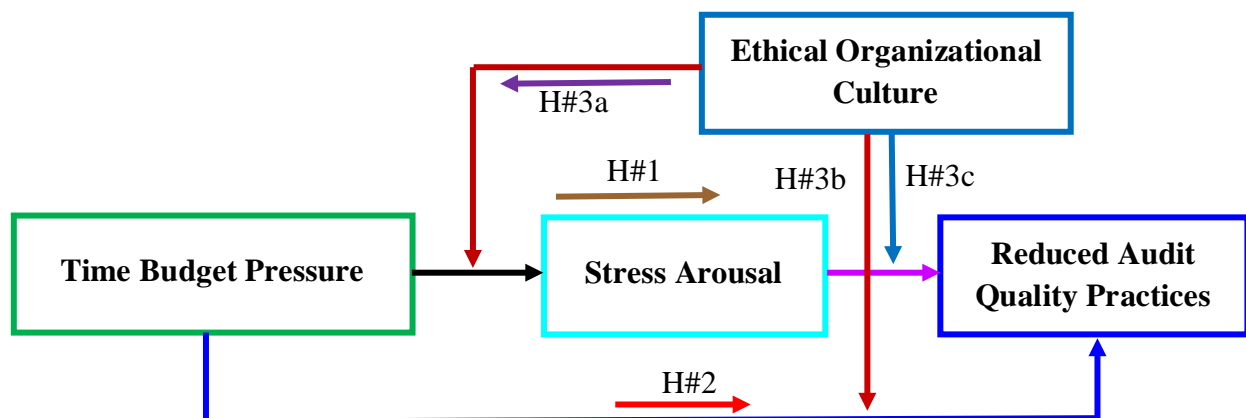


Figure 1: Theoretical Framework

## 3. METHOD

The respondents of this study are auditors (i.e. junior auditors, senior auditors, managers, and partners) attached to audit firms working in the Kingdom of Saudi Arabia. The sampling method utilized in this study was non-probability sampling with a purposive sampling technique, this helps the researchers in selecting cases with specific goals [27].

A total self-administered 100 questionnaires were distributed and another 150 auditors were sent questionnaires through email. After excluding the incomplete questionnaires and outliers (detected through Cook's distance and Leverage test), 181 complete and usable questionnaires were received, accounting for 72.4% rate. As Saudi Arabia is a male dominant society and auditing firms are generally considered as a male-dominant profession so, this study's respondents have 91.7% males. The respondents 66% were age 25-35 years and having experience of more than 5 years.

### 3.1 MEASURE

The measures (RAQP, EOC, SA, TBP) utilized in the study have proven valid and reliable in prior research. The survey form encompassed five parts, covering demographic items, RAQP items responded based on five-point Likert scales ranging from strongly disagree to strongly agree and EOC, SA and TBP items responded to five-point Likert scales ranging from never to always. The first part of the questionnaire covered demographic information about the respondent's age, gender, tenure as auditor, and position.

The second part of the questionnaire included 15-items for EOC developed from Shafer and

Wang [28]. This scale measured the ethical behavior of the respondents and their peers, ethical behavior of the organizational leaders, and their conformity to ethical code of conduct. The third part of the questionnaire included 7-items about TBP developed from Otley and Pierce [29]. This scale measured pressures [budgeted time, fee, and deadlines] on respondents. The fourth part of the questionnaire included 4-items about SA developed from Smith [30]. This scale measured the negative reoccurrence (concerned and cogitation) component of SA. The last part of the questionnaire included 10-items about RAQP developed from Pierce and Sweeney [31]. This scale measured five actions of the auditors resulting in reduce audit quality and material misstatement. The reliability (Cronbach alpha) values of the variables (i.e. TBP, EOC, SA, and RAQP) range from 0.73-0.88. Exploratory factor analysis revealed that the construct validity of the variables (i.e. TBP, EOC, SA, and RAQP) also ranges from 54.19-73.46%.

## 4. DATA ANALYSIS

### 4.1 DESCRIPTIVE AND CORRELATION STATISTICS

Table 1 represents descriptive, multicollinearity, and correlation statistics of the study variables. The mean values of variables range from 1.08-3.84 and SD ranges from 0.27-1.67. To measure relationships among variables Pearson's correlation analysis was conducted.

The data were examined for normality (i.e. Skewness and Kurtosis), outliers (Cook and Leverage), and missing values. Ethical organizational culture is negatively correlated with RAQP ( $r = -.46$ ), TBP ( $r = -.34$ ) and SA ( $r = -.39$ ). While RAQP are positively related with TBP ( $r = .12$ ) and SA ( $r = .33$ ). TBP and SA show a strong positive relationship with each other ( $r = .48$ ). These results can be described better with further tests.

**Table 1:** Descriptive, Collinearity and Correlations among Constructs

No	Descriptive, Reliability and Validity					Collinearity Statistics		Pearson Correlation Statistics						
	Variables	M	SD	$\alpha$	AVE	VIF	Tol	1	2	3	4	5	6	
1	Gender	1.08	.27	-	-	-	-	-						
2	Age	2.77	1.67	-	-	-	-	-.17*	-					
3	TBP	3.52	.39	.73	54.19	1.83	.52	.08	-.02	-				
4	SA	2.95	.68	.87	73.46	1.62	.36	.27**	-.21**	.48**	-			
5	RAQP	2.14	.66	.88	71.02	1.57	.38	-.10	.02	.12	.33**	-		
6	EOC	3.84	.62	.86	57.85	1.28	.47	-.07	.18*	-.34**	-.39**	-.46**	-	

*Note:*  $N = 172$ ;  $\alpha =$  Cronbach Alpha, AVE = Average Variance Explained, TBP= Time Budget Pressure, SA = Stress Arousal, RAQP = Reduce Audit Quality Practices, EOC = Ethical Organizational Culture, \* $p < .05$ ; \*\* $p < 0.01$

### 4.2 LOGISTIC REGRESSION ANALYSIS

Moderated logistic regression analysis was performed with RAQP as the dependent variable. Gender and age were entered in the first stage as control variables. TBP (centered) and EOC (centered) were entered in the second step. In the third step, the product term of TBP and EOC were entered, and SA was entered in the last step.

Findings of second step highlights that TBP positively ( $\beta = .19$ ,  $p < .001$ ) and EOC negatively ( $\beta = -.48$ ,  $p < .01$ ) influence RAQP. Product terms of EOC and TBP also reflect a negative influence on RAQP ( $\beta = -.24$ ,  $p < .001$ ). Whereas, in the last step the significant values of coefficient variables reveal that TBP, EOC, and SA influence RAQP.

Table 2 also presents associations between odds ratios and logistic regression coefficients.

These odd ratios disclose the factor by which the probability increase in RAQP is multiplied for each unit increase in the TBP. Ratios that are significant and below one is related to the likelihood of an increase in RAQP. In the last step, EOC ( $\beta = .42, p < .001$ ) and SA ( $\beta = .58, p < .001$ ) were significant predictors of increase in RAQP, whereas the product term of EOC and TBP was also significant ( $\beta = -.26, p < .001$ ) and coefficient of TBP become non-significant ( $\beta = .07, NS$ ). These results imply that TBP, SA, and EOC are engaged in mediation and moderation relationships.

**Table 2: Moderated Logistic Regression Analysis for Reduced Audit Quality Practices**

Step	Variable(s) entered	B	Exp (B)	B	Exp (B)	B	Exp (B)	B	Exp (B)
1	Age	-.24*	.68	-.17*	.54	-.19*	.45	-.14*	.35
	Gender	.03	.74	-.07	.85	.06	0.90	.09	.82
2	TBP			.19**	1.27	.29**	.47	.27**	1.09
	EOC			-.48*	.62	-.53*	.38	.42**	.33
3	EOC x TBP					-.24**	.49	-.26**	.31
4	SA							.58***	.62
$\Delta R^2$		.03*		.35**		.46***		.61***	

**Note:** Exp (B) refers to the odds ratio. The  $\Delta R^2$  row includes Nagelkerke  $\Delta R^2$  values. Final model statistics:  $\chi^2 (10) = 102.29, p < .001, -2LL = 470.54, Constant = .536; Nagelkerke R^2 = .78. *p < .05; **p < .01; ***p < .001.$

### 4.3 HAYES MODERATED MEDIATION ANALYSIS

Hayes [32] moderation and mediation analytical framework were used for hypothesis testing. Figure 1 of the hypothesized framework, EOC will moderate (a) TBP to RAQP path, (b) TBP to SA (the first stage of indirect effect), (c) SA to RAQP path (the second stage of indirect effect).

Hayes Process macro (model 59) can be utilized to evaluate this model. Estimation of the following equations was required to evaluate this moderated mediation model:

$$SA = \alpha_1 + \beta_1 TBP + \beta_2 EOC + \beta_3 TBPEOC + e_1 \quad (1)$$

$$RQAP = \alpha_2 + c_1 TBP + c_2 EOC + c_3 TBPEOC + \beta_{1x} SA + \beta_{2x} SAEOC + e_2 \quad (2)$$

The terms  $\beta_1, \beta_2, \beta_3, c_1, c_2, c_3, \beta_{1x},$  and  $\beta_{2x}$  are the regression coefficients. The symbols  $\alpha_1$  and  $\alpha_2$  are the model constants. The symbols  $e_1$  and  $e_2$  indicate the respective error terms. Equation (1) evaluates the impact of TBP and moderation influence of EOC on SA; whereas Equation (2) evaluates the moderating impact of EOC on the relationships of TBP, SA to RAQP. Thus, presenting a total moderated-mediation effect model containing direct, indirect, and total effects. By utilizing Hayes Process macros model 59, coefficients of Equations 1 and 2 were estimated while age and gender of respondents as control variables. Table 3 represents coefficients for equation 1, whereas coefficients of Equation (2) are represented in Table 4.

**Table 3: Results for Equation 1.**

Mediators	$\beta_1$	$\beta_2$	$\beta_3$	$R^2$
SA	.46**	.28*	.21**	.41

**Note:**  $N=172$ ; Entries are unstandardized coefficient estimates from Equation 1, which use SA, as the dependent variable;  $\beta_{1TBP}$  refer to the effects of TBP on SA;  $\beta_{2EOC}$  refer to the effects of EOC on SA; and  $\beta_{3TBP \times EOC}$  refer to the interaction of TBP with EOC on SA.  $*p < .05; **p < .01; ***p < .001.$

Coefficients of Equation 1 are reported in Table 3, whereas coefficients of Equation 2 are

presented in Table 4. As shown in Table 3, TBP has significant and positive association with SA ( $\beta_{1TBP} = .46, p < .001$ ), on the other hand Table 4 SA has an influence on RAQP ( $\beta_{1SA} = .41, p < .001$ ).

**Table 4:** Results for Equation 2

$c_1$	$c_2$	$c_3$	$\beta_{1x}$	$\beta_{2x}$	$R^2$	F
1.34***	.88***	1.09**	.41***	.49**	.80	225.31***

*Note:*  $N=172$ ; Entries are unstandardized coefficient estimates from Equation 2, which uses RAQP as the dependent variable;  $c_1$  TBP refers to the effect of TBP;  $\beta_{1x}$  represent the effect of SA;  $c_2$ EOC refers to the effect of EOC;  $c_3$ TBPEOC represents the effect of the interaction between time budget pressure and EOC, and  $\beta_{2x}$  SAEOC refer to the interaction between SA and EOC.

\* $p < .05$ ; \*\* $p < .01$ ; \*\*\* $p < .001$

In addition to that, a similar bootstrap approach was utilized reporting the significant and indirect association of TBP to RAQP through SA (.049, 95% CI = .061, .037). Thus, it provides support to Hypothesis 1. Moreover, Table 4 reports that TBP has positive and direct relation with RAQP ( $c_1 = 1.34, p < .001$ ), thus confirming Hypothesis H#2.

As per the result of Table 3 to estimate SA and TBP interacted with EOC ( $\beta_3 = .21, p < .01$ ), and according to the results of Table 4 SA also interact with EOC to predict RAQP ( $\beta_{2x} = .49, p < .01$ ).

**Table 5:** Analysis of Simple Effects

Ethical Organizational Culture	Stress Arousal				
	Stage		Effect		
	1 <sup>st</sup>	2 <sup>nd</sup>	Direct	Indirect	Total
	.26**	.32*	.28***	.23**	.51**

*Note:* First stage coefficients signify the EOC effect on the TBP to SA path; second stage coefficients signify the effect of SA to RAQP path. Direct effect coefficients show the direct effect of EOC on TBP and RAQP; indirect effect coefficients show the effect of EOC on TBP to RAQP through SA, and total effects show a combined direct and indirect effects. \* $p < .05$ ; \*\* $p < .01$ ; \*\*\* $p < .001$

The first and second stage moderation and direct and indirect relationships among the study variables are shown in Table 5. From Table 5 results, the first stage of indirect effect (path from TBP to SA) and the second stage of the indirect effect (i.e. path from SA to RAQP) were positive and significant, thus support H#3a.

The results of Table 5 indicate these relationships by illustrating the first and second stages of moderation and direct and indirect relationships. The first stage of indirect effect (path from TBP to SA) and the second stage of the indirect effect (path from SA to RAQP) were both significant and positive, thus support Hypothesis H#3b.

Table 4 results revealed that to estimate RAQP, the TBP interacted with EOC ( $c_3 = 1.09, p < .01$ ). Table 5 results show the direct effect of TBP on audit quality practices was significantly positive with the presence of low EOC (Direct = .28,  $p < .001$ ). This moderating effect of EOC is shown in Figure 1, which represents that audit quality practices increase more as TBP increases when EOC is low than when it is high, thus support H#3c.



## 5. DISCUSSION

This study has examined the roles of TBP, EOC, and SA on the incidence of RAQP. The findings indicate that the ability of an auditor can effectively address the SA based on their better EOC. These findings have indicated that SA significantly mediated a positive relationship between TBP and RAQP and; therefore, accepts H#1. This study has also offered evidence that burnout and SA are theoretically and empirically different antecedents, and extended these outcomes to develop the conceptual difference of each of those factors from that of EOC [16].

These findings have indicated that TBP was a critical issue experienced by auditors in conducting the auditing assessment. TBP was positively and significantly associated with RAQP and; therefore, accepted H#2. The RAQP is prohibited by audit firms' policies in conducting the audit program, which was a continuation of evidence from the past thirty years [8]. The occurrence of RAQP is observed when the TBP is perceived by auditors in conducting audit assessments.

The study has found that EOC significantly moderated the relationship between TBP and RAQP and; therefore, accepted H#3b. The difference between reduced audit quality programs and TBP can be interpreted by a difference in how unethical behaviors are perceived. This refers to the sensitivity of RAQP in supporting EOC, while TBP is majorly a subject of auditing with respect to unethical cultural norms.

These outcomes emerge to have essential implications for future studies and auditing professionals. From the perspective of audit firms, audit quality should be identified through progressively riskier behaviors, which can be encouraged by the performance assessment system. Management in audit firms should ensure that RAQ behavior cannot be tolerated and such unethical behavior cannot be pleased. This aspect can be achieved by emphasizing other determinants including lack of ability and the work quality for undertaking budget as a segment of the assessment process. The social and economic environment in which auditors act reflects a series of conditions likely to worsen this risk. The fundamental importance of time budget and the budgetary information can be beneficial in the assessment of performance. Therefore, audit firms have to pay significant attention to budget preparation processes to assure that costing methods are observed feasible for auditors.

This study provides implications for audit firms about the significance of the identification of auditor's stress levels associated with RAQP. This study suggests that audit firms have to work on developing EOC that could reduce stress levels of auditors. Smith [33] suggested that firm's support ethical behavior so that can not only reduce the stress level of the auditors but also enhance audit quality practices. Moreover, Amalia, Sutrisno [34] suggested that auditors should be allowed to decide to accept an auditing job because to complete the audit the auditors have limited time.

The findings of the influence of TBP on RAQP through SA was aligned to the expectancy theory [35], which explains that an individual's belief to achieve his/her targets under his/her ability with expected outcome and in time parameters. But, if the time parameters do not fit with the auditor's volume of work activities, it could fail to achieve the expected outcomes.

## 6. CONCLUSION

Based on the results of the study, it was concluded that TBPs had a significant effect on RAQP

through SA. When the direct effect of EOC was measured on TBP and RAQP it showed more significant influence as compared with the indirect effect of EOC on TBP to RAQP through SA. However, when the mediating effect of SA was measured, there was a significant mediating effect in TBP and RAQP relationships through work stress.

## 7. AVAILABILITY OF DATA AND MATERIAL

Information can be made available by contacting the corresponding author.

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