

An Analytical Approach to the Function of Internal Auditors' Job Well-Being in Auditor Professional Maturity

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1. Round 1

1.1. Reviewer 1

Reviewer:

In the second paragraph, where job well-being is defined as “the holistic experience of psychological health, emotional satisfaction, occupational engagement, and perceived meaning,” the construct appears overly broad. Please specify whether job well-being follows a hedonic, eudaimonic, or job-resources perspective, and explain how overlapping constructs such as job satisfaction or engagement are analytically distinguished.

In the third paragraph, the statement “well-being enhances concentration, reduces cognitive bias, and strengthens evaluative reasoning” is presented as a cumulative claim. However, the cited literature is not critically synthesized. Please include a comparative discussion showing agreement, contradiction, or methodological diversity across cited studies rather than sequential citation reporting.

The sentence “Participants were selected using purposive sampling...” requires justification regarding expert eligibility criteria, years of experience, and disciplinary diversity. Without these details, the credibility of thematic extraction is difficult to evaluate.

The Methods section reports simultaneous use of PLS-SEM, ISM, and MICMAC analysis. The manuscript should justify why multiple modeling approaches were required and how each contributes uniquely to hypothesis testing rather than methodological redundancy.

Following Table 1, the paragraph interpreting demographics states that alignment between samples strengthens validity. Please statistically demonstrate representativeness (e.g., comparison tests) instead of relying solely on descriptive interpretation.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

At the end of the fourth paragraph, the manuscript shifts abruptly from career development literature to auditing contexts. The transition from general career theory to internal auditing should be strengthened by explicitly explaining why auditing represents a unique maturity-development environment compared with other professions.

In the fifth paragraph, the sentence “professional maturity cannot be separated from auditors’ psychological functioning” is theoretically strong but insufficiently operationalized. Please explain the mechanism (e.g., cognitive load reduction, ethical sensitivity, reflective capacity) through which psychological functioning translates into maturity.

The sixth and seventh paragraphs both discuss organizational climate and job resources. Consider consolidating overlapping explanations, particularly the sentences discussing supportive leadership, organizational culture, and social capital, to avoid conceptual repetition.

In the eighth paragraph, the manuscript claims “significant gaps remain in understanding how job well-being translates into professional maturity.” This gap should be articulated more precisely. Please specify whether the gap is theoretical integration, methodological absence, or contextual limitation in internal auditing research.

In the Methods section opening paragraph, the study is described as addressing “strategic HRM transformation in the digital era.” This wording is inconsistent with the article’s focus on internal auditors’ job well-being. Please clarify whether this is a residual text from another study or revise for conceptual alignment.

In the paragraph beginning “In the qualitative phase, model development was conducted through a meta-synthesis approach...”, the inclusion criteria for the 95 articles remain vague. Please provide explicit search strings, screening protocol, and inter-coder reliability procedures to ensure reproducibility.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor’s decision after revisions: Accepted.

Editor in Chief’s decision: Accepted.