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The Relationship between Psychological Climate and Accounting Quality[1]

Psikolojik İklim ile Muhasebe Kalitesi Arasındaki İlişki

Nurettin Koca[2]

Abstract

The present study aims to analyze the relationship between psychological climate and accounting quality using Structural Equation Model (SEM). While psychological climate is an independent variable, accounting quality is a dependent variable. The study population is comprised of executives and accounting staff working for different companies listed in Istanbul Stock Exchange (BIST 100). The data were obtained via psychological climate and accounting quality scales and analyzed using SPSS 25.0 and AMOS 21.0. The findings suggest that contribution, clarity, supportive management and physical and psychological well-being dimensions affect accounting quality significantly and positively.

Keywords: *Psychological Climate, Accounting, Accounting Quality*

Öz

Bu çalışmanın amacı, psikolojik iklim ile muhasebe kalitesi arasındaki ilişkinin YEM modeli kapsamında incelemektir. Çalışmada, psikolojik iklim bağımsız değişken, muhasebe kalitesi bağımlı değişken olarak ele alınmıştır. Araştırmanın evrenini BİST 100'de yer alan şirketlerin muhasebe birimlerinde görevli yönetici ve muhasebe elamanları oluşturmaktadır. Çalışmada veriler, psikolojik iklim ve muhasebe kalitesi ölçekleri kullanılarak elde edilmiştir. Veriler, SPSS 25.0 ve AMOS 21.0 programı kullanılarak analiz edilmiştir. Çalışmanın sonucu, psikolojik iklim boyutlarından katkı, rol açıklığı, destekleyici yönetim ve fiziksel ve psikolojik sağlığın muhasebe kalitesi üzerinde anlamlı ve pozitif yönlü bir etkisinin olduğu yönündedir.

Anahtar Kelimeler: *Psikolojik İklim, Muhasebe, Muhasebe Kalitesi*

Araştırma Makalesi [Research Paper]

JEL Codes: *M40, M41*

Araştırma ve Yayın Etiği Beyanı: Çalışmanın araştırma kısmı Kahramanmaraş Sütçü İmam Üniversitesi Sosyal ve Beşeri Bilimler Etik Kurulundan 10.02.2022 tarih ve 5 sayılı Kararı ile alınan izin doğrultusunda gerçekleştirilmiştir.

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Introduction

In today's world, commercial activities have gone beyond local boundaries with the advent of technological developments, which transformed organizational structures and external environmental factors. Such transformation significantly affects accounting information quality which occupies a critical position in decision-making and management processes within an organization. Accounting information quality can be defined as recording business activities and outcomes in accordance with fundamentals (basic principles) of accounting and reflecting current state of a business in financial charts in accordance with contemporary standards rather than a certain party's interests.

A higher accounting information quality means a more effective decision-making mechanism for a business, which will definitely increase its performance and, along with other right decisions outside the business, affect national economy positively. It cannot be thus denied that the analysis and/or improvement of various elements for a higher accounting information quality is crucial for a business. There are many environmental factors which affect accounting information quality to a great extent. Psychological climate, too, is one of environmental factors which encompass an individual's perception of work-related environment and affect his/her work effectiveness and productivity. In this respect, the present study fills an important gap through the analysis of the relationship between psychological climate and accounting information quality.

Psychological climate was proposed by James and Jones (1974) as a term to define individuals' perceptions of their jobs, co-workers, managers, salaries and performance expectations (Özek, 2014, p. 122). It must be considered and evaluated as an environmental factor which addresses an individual's perception of his/her working conditions and determines his/her work productivity and effectiveness considerably (Güler, 2019, p. 13). It can be defined as an individual's psychologically meaningful interpretations of cognitive situations or conditions within an organizational environment (James et al., 1978, p. 786) or his/her cognitive judgement of the degree to which his/her working environment is beneficial or detrimental to his/her organization welfare (James et al., 2008, p. 11). Another definition of psychological climate is the sum of factors which encourage employees to engage themselves in their work or distance themselves from it (Brown & Leigh, 1996, p. 359).

Psychological climate consists of contribution, recognition, challenge, clarity, supportive management and self-expression dimensions (Brown & Leigh, 1996, p. 359), all of which form a scale used in many scientific studies. Özek (2014) added a seventh dimension, "physical and psychological well-being", to the scale when adapting it to Turkish context. All dimensions are briefly described below.

Contribution is employees' perception that their work significantly influences organizational processes and outcomes. Not surprisingly, it contributes to their perceived meaningfulness of work and helps them identify themselves with their work roles (Brown & Leigh, 1996, p. 359). *Recognition* is employees' belief in the appreciation of their work efforts within an organizational setting, which is also likely to increase their perceived meaningfulness of work (Linsner, 2009, p. 60). *Challenge* is employees' emotional participation in organizational activities and goals. A challenging working environment often drives employees towards physical, cognitive and emotional investment in their organization (Güler, 2019, p. 2; Brown & Leigh, 1996, p. 361). *Clarity* is employees' awareness of organizational expectations and concentration on their work without any confusion about a certain part of their work role (Güler, 2019, p. 22). Unclear, inconsistent and unpredictable expectations and organizational situations weaken psychological safety, which decreases employee engagement (Brown & Leigh, 1996, s. 360). *Supportive management* is a dimension with significant effects on psychological safety and measures whether management expects highly regimented behavior from employees or gives them the opportunity to show flexibility in the accomplishment of organizational tasks (Brown & Leigh, 1996, p. 360). In other words, it allows employees to work without a fear of failure and losing their organizational positions, thus making them more creative and participative (Özek, 2014, p. 126; Thayer, 2008, p. 24). *Self-expression* is an individual's freedom to express their opinions (Özek, 2014, p. 4) and allows employees to reflect their personality, creativity, emotions and individuality on their work roles, internalize their work roles and identify these roles with core aspects of their individual traits (Brown & Leigh, 1996, p. 360; Güler, 2019, p. 23). *Physical and psychological well-being* is related to physical and psychological working conditions in an organization. The reason why this dimension was added to the psychological climate scale underlies in the fact that physical and psychological working conditions in Turkey are greatly different from the US (Özek, 2014, p. 209).

1. Literature Review and Hypothesis Development

It can be seen in the existing national and international literature that various studies have so far been carried out on psychological climate and accounting quality. However, no studies have been conducted to analyze the relationship between these two variables.

In this respect, the present study differs from previous studies in the existing literature. The literature review below considers studies on accounting quality and psychological climate, respectively. Some of the studies on accounting quality are as follows:

Oppong and Amartey (2022) focused on the impact of IFRS and board of management governance on accounting quality and reported that adopting IFRS affected accounting quality negatively and insignificantly, while board of management governance affected accounting quality negatively.

Köse et al. (2020) analyzed the impact of mandatory and voluntary implementation of TFRS/IFRS on accounting quality in different enterprises in Turkey and around the world and observed that mandatory implementation of TFRS in various enterprises in Turkey affected accounting quality positively. In addition, it was also found that mandatory implementation of IFRS in France, Italy and Poland and voluntary implementation of IFRS in England and Sweden affected accounting quality positively.

Kamarudin et al. (2020) indicated in a study on the significant impact of audit tenure on account quality that a higher audit tenure was correlated with a higher accounting quality.

Olayinka et al. (2019) aimed to measure the impact of organizational risk management on accounting quality and demonstrated that there were no significant correlations between organizational risk management and accounting quality.

Çankaya et al. (2019) analyzed the dimensions of accounting information quality and concluded that economic, political, external environment, importance attached to accounting, legal regulations, continuous improvement, risk management, auditing, managerial point of view and strategies, education, ethical, communication and UFRS dimensions affected accounting information quality.

Özçelik (2018) focused on the impact of organizational management on accounting quality and found that organizational management implementations affected accounting quality positively.

Arıcı and Karğın (2017) analyzed various factors affecting accounting information quality and classified these factors into two different categories: country-specific and firm-specific factors.

Previous studies on psychological climate demonstrated that within an organization, a positive perception of psychological climate led to positive outcomes, while a negative perception was more likely to result in negative outcomes.

Brown and Leigh (1996) revealed that a positive perception of psychological climate contributes to employees' perceived meaningfulness of contribution and remarkably improves their organizational engagement and commitment, thus affecting their overall performance significantly. Biswas and Varma (2007) reported that psychological climate significantly affected job satisfaction and organizational citizenship behavior, which also affects employee performance positively. Similarly, Parker et al. (2003) suggested that employees' perceptions of psychological climate were significantly correlated with their work attitude, motivation and performance.

There are also a few studies on the dimensions of psychological climate in the existing literature. Özek (2014) found out that a higher perceived meaningfulness of contribution increased employees' work efforts and prevented them from undermining their work roles. It can be then argued that contribution dimension of psychological climate is likely to increase employee performance thanks to its positive effect on work efforts and to affect work outcome quality significantly and positively.

Some studies also demonstrated that recognition dimension of psychological climate plays an important role in encouraging employees to make work efforts (Linsner, 2009, p. 61). For instance, similar to all dimensions of psychological climate, Güler (2019) reported a (lowly) positive correlation between recognition and performance. However, Brown and Leigh (1996) found out that recognition resulted in a higher level of work commitment in terms of psychological climate.

Güler (2019) revealed that challenge dimension of psychological climate displayed a positive and significant impact on employee performance. Employees' work roles can only improve if they benefit from their creativity and skills against certain challenging tasks (Brown & Leigh, 1996, p. 358). Since such tasks urge employees to use their skills, it will help them produce higher quality work outcomes. Some studies clearly underlined that individuals did not resort to social loafing behaviors when they were given clear tasks and goals (Özek, 2014, p. 332). Another study pointed to the significant and positive effect of role clarity on work commitment (Güler, 2019, p. 137).

Özek (2014) reported a negative correlation between supportive management and social loafing, as the former affected the latter significantly. Güler (2019) also indicated a positive correlation between supportive management and work commitment. Psychological safety is defined as an individual's ability to display his/her own personality without any negative consequences to his/her image, status or career (Kahn, 1990, p. 708). Employees will be able to express themselves freely when they feel themselves safe at work, which will naturally affect their work commitment positively

(Güler, 2019, p. 23; Brown & Leigh, 1996, p, 360). Work commitment will also increase higher quality work outcomes. Özek (2014) observed a lowly negative correlation between social loafing behaviors and physical and psychological well-being.

The above-mentioned studies clearly indicate that a positive perception of psychological climate will increase employee performance, which will eventually increase their work outcomes in the long term. It is safe to argue that within the framework of the present study, the participants' positive perceptions of psychological climate will directly affect accounting quality. Therefore, the present study aims to investigate the relationship between psychological climate and accounting quality. Based on the conceptual framework and literature review, it is argued that there is a positive correlation between psychological climate and accounting quality. As a result, it is also argued that psychological climate affects accounting quality positively. Thus, the following hypotheses were developed:

H_1 *Contribution dimension of psychological climate affects accounting quality significantly and positively.*

H_2 *Recognition dimension of psychological climate affects accounting quality significantly and positively.*

H_3 *Challenge dimension of psychological climate affects accounting quality significantly and positively.*

H_4 *Clarity dimension of psychological climate affects accounting quality significantly and positively.*

H_5 *Supportive management dimension of psychological climate affects accounting quality significantly and positively.*

H_6 *Self-expression dimension of psychological climate affects accounting quality significantly and positively.*

H_7 *Physical and psychological well-being dimension of psychological climate affects accounting quality significantly and positively.*

The designed theoretical model consists of two variables (Figure 1). The first (independent) variable is psychological climate with seven dimensions (contribution, recognition, challenge, clarity, supportive management, self-expression and physical and psychological well-being). The second (dependent) variable is accounting information quality which a single dimension. It is assumed in the designed model that psychological climate affects accounting quality positively. The model is shown in Figure 1.

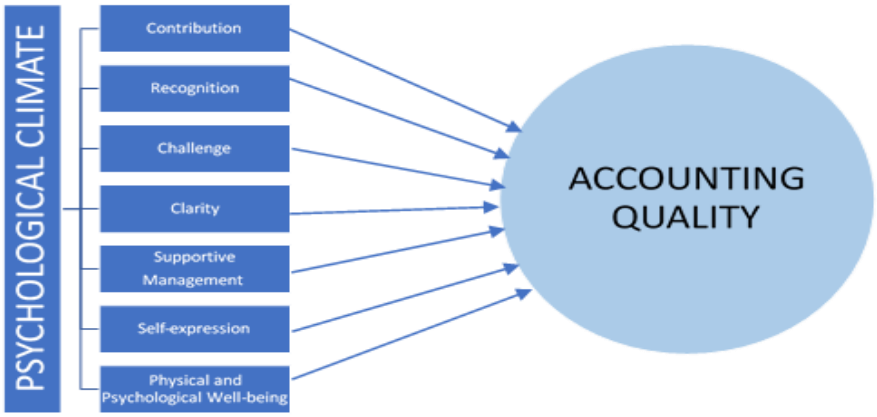

Figure 1. Psychological Climate, Accounting Quality Structural Equation Model (SEM)

2. Method

2.1. Study Design

The present study aims to analyze the impact of psychological climate on accounting quality. While psychological climate is an independent variable, accounting quality is considered as a dependent variable.

2.2. Study Population and Sample

The study population is comprised of executives and accounting staff working for different companies listed in BIST 100. 410 employees participated in the survey. To determine a sufficient number of samples for a certain study population, it is stated in the existing literature that a sample number of 384 participants suffices for a study population of 1000 people (Coşkun et al., 2017, p. 144). Therefore, the number of samples is sufficient for the present study. The participants' demographic features are presented in Table 1.

Table 1. The Participants' Socio-Demographic Features

Variables		n	%
Gender	Male	237	57.8
	Female	173	42.2
Age	22-25	25	6.1
	26-30	75	18.3
	31-35	93	22.7
	36-40	106	25.8
	41 and over	111	27.1
Level of education	Associate degree	112	27.3
	Undergraduate degree	250	61.0
	Master's degree	48	11.7
Work experience	1-5 year(s)	138	33.7
	6-10 years	105	25.6
	11-15 years	91	22.2
	16 years and higher	76	18.5
Accounting unit position	Executive	155	37.8
	Accounting staff	255	62.2
Total		410	100.0

According to Table 1, while 57.8% of the participants were male, 42.2% of them were female. When it comes to age groups, 6.1% of the participants were aged 22-25, 18.3% of them were aged 26-30, 22.7% of them were aged 31-35, 25.8% of them were aged 36-40, and 27.1% were aged 41 or over.

As for the participants' level of education, it can be observed that 27.3% of them had an associate degree, while 61% and 11.7% of them had an undergraduate or master's degree, respectively. In addition, 33.7% of the participants had a work experience of 1-5 year(s), 25.6% of them had an experience of 6-10 years, 22.2% of them had an experience of 11-15 years, and 18.5% of them had an experience of 16 years and higher. Finally, 37.8% of the participants worked as an executive in an accounting unit, while 62.2% of them worked as a part of accounting staff.

2.3. Data Collection

An online survey was used to collect data in the present study.[3] The survey consisted of 47 statements and 3 (three) parts. The first part deals with demographic features, while the second and third part contains psychological climate and accounting quality scales, respectively. Developed by Brown and Leigh, psychological climate scale consists of 6 dimensions and 21 items, and it was adapted to Turkish context by Özek (2014) who later added a 7th dimension to management sub-dimension, physical and psychological well-being, in the original scale. Thus, the scale used in the present study contains a total of 7 dimensions and 29 items. Cronbach's Alpha (α) reliability coefficient of the scale was calculated as 0.814. On the other hand, accounting quality scale developed by Koca (2021) consists of 13 items with a Cronbach Alpha (α) reliability coefficient of 0.959.

2.4. Data Analysis

The obtained data were analyzed using SPSS (Statistical Package for Social Sciences) for Windows 25.0 and AMOS (Analysis of Moment Structures) 21.0. "Reliability Analysis" was used to test scale reliability, while "Validation Factor Analysis (VFA)" was employed to test construct validity on AMOS. The results obtained from path analysis with AMOS for the designed model are given below.

A dataset must display a multivariate normal distribution for an effective SEM (Byrne, 2001). In this respect, multivariate extreme values were analyzed using Mahalanobis' distance values. Because Mahalanobis' criterion is based on inter-observer correlations, it is recommended for the detection of outliers in multivariate and high-volume datasets with negative observations (Johnson & Wichern, 2002).

Outliers are also known to affect the statistical strength of a test because they increase error variance value. Hence, in the present study, they were analyzed prior to the statistical tests to detect their presence in the dataset. Outliers or extreme values were detected using Mahalanobis' criterion and these values were removed from the data set to ensure a multivariate normal distribution.

[3] An ethical approval was obtained from Humanities and Social Sciences Ethical Committee at Kahramanmaraş Sütçü İmam University (date: 14.02.2022, no. 100569).

The obtained data were tested for normal distribution, which can be also analyzed via a Q-Q Plot (Chan, 2003, p. 280-285). In addition, skewness and kurtosis values must vary ±3 for a normal data distribution.

3. Results

In the present study, a theoretical model was designed using SEM to explore the relationship between psychological climate and accounting quality. The model assumes the positive impact of psychological climate on accounting quality. The analysis results related to the participants' demographic features (Table 1) and psychological climate scale (Figure 2, Table 2, and Table 3) are presented below.

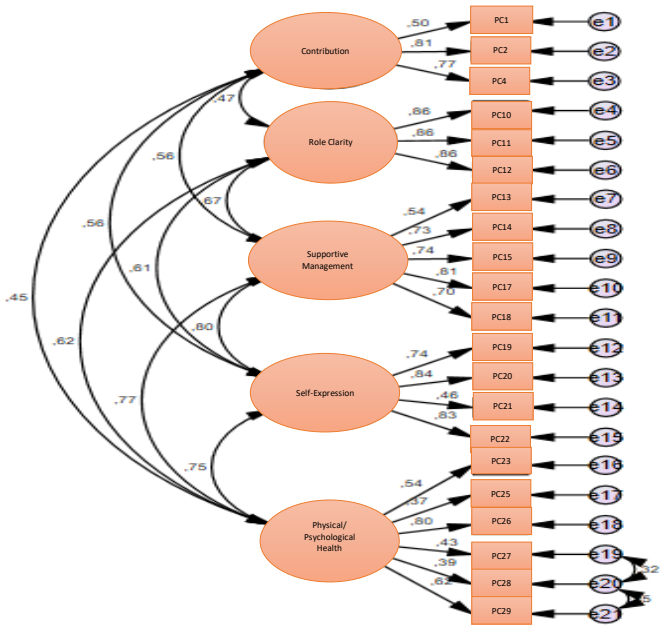

Figure 2. The theoretical model for multivariate validation factor analysis of the psychological climate scale

Table 2. The analysis results of the psychological climate scale

Factors	Statements	Factor Load	Standard Error	t	p
F1: Contribution α=0.655	PC1	0.502	-	-	-
	PC2	0.812	0.102	9.106	***
	PC4	0.774	0.097	9.082	***
F2: Clarity α=0.895	PC10	0.855	-	-	-
	PC11	0.864	0.050	21.362	***
	PC12	0.862	0.049	21.296	***
F3: Supportive Management α=0.823	PC13	0.540	-	-	-
	PC14	0.731	0.101	10.365	***
	PC15	0.740	0.130	10.430	***
	PC17	0.810	0.136	10.918	***
	PC18	0.696	0.105	10.079	***
F4: Self-expression α=0.789	PC19	0.738	-	-	-
	PC20	0.839	0.079	16.315	***
	PC21	0.462	0.092	8.894	***
	PC22	0.829	0.085	16.135	***
F5: Physical and Psychological Well-being α=0.718	PC23	0.542	-	-	-
	PC25	0.369	0.146	6.155	***
	PC26	0.800	0.180	10.159	***
	PC27	0.433	0.128	6.993	***
	PC28	0.386	0.115	6.334	***
	PC29	0.616	0.177	8.939	***
	Total Reliability α=0.907				

***p<0.05

When intervariable correlations are analyzed, it can be observed that all item factor loads are higher than 0.30, making all correlations statistically significant. The reliability coefficient of the scale was calculated as 0.907. A Cronbach Alfa greater than 0.60 indicates a statistically reliable scale. It can be stated that the scale used in the present study displays a high internal consistency. Since reliability values of recognition and challenge dimensions were lower than 0.60, five dimensions were included in the present study. Among these five dimensions, Item 3, 16 and 24 were removed because their factor loads were low.

Table 3. Goodness of fit values for the structural model of the psychological climate scale

	Structural Model Values	Recommended Values
CMIN/DF	2.845	≤5
RMSEA	0.067	≤0.08
GFI	0.893	≥0.80
CFI	0.917	≥0.80
TLI	0.901	≥0.80
IFI	0.918	≥0.80
RFI	0.856	≥0.80
NFI	0.878	≥0.80
SRMR	0.056	≤0.10

Validation factor analysis demonstrated that 21 items in the scale were correlated with 5 scale dimensions (Table 2), which required some improvements in the theoretical model. Therefore, variables which decreased goodness of fit values of the scale were identified, and a new covariance was created for residual values with a high covariance. Afterwards, as can be seen in Table 3, recommended values were ensured for newly calculated goodness of fit values.

The analysis results of accounting quality scale are given below (Figure 3, Table 4, and Table 5).

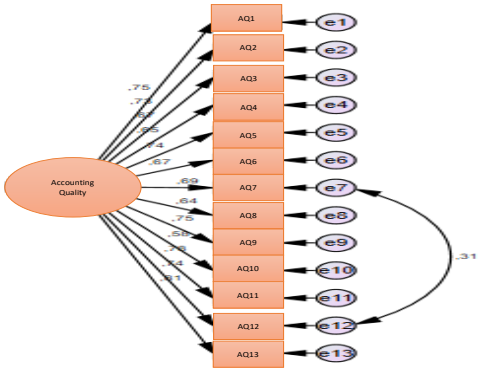

Figure 3. The theoretical model for multivariate validation factor analysis of the accounting quality scale

Table 4. The analysis results of the accounting quality scale

Factors	Statements	Factor Loads	Standard Error	t	p
F1: Accounting Quality	AQ1	0.754	-	-	-
	AQ2	0.735	0.059	15.264	***
	AQ3	0.665	0.057	13.659	***
	AQ4	0.652	0.052	13.353	***
	AQ5	0.744	0.057	15.477	***
	AQ6	0.668	0.073	13.710	***
	AQ7	0.691	0.078	14.228	***
	AQ8	0.640	0.060	13.089	***
	AQ9	0.755	0.055	15.731	***
	AQ10	0.577	0.054	11.705	***
	AQ11	0.784	0.066	16.436	***

	AQ12	0.744	0.087	15.455	***
	AQ13	0.809	0.075	17.027	***
	Total Reliability α=0.928				

***p<0.05

When intervariable correlations are analyzed, it can be observed that all item factor loads are higher than 0.30, making all correlations statistically significant.

The reliability coefficient of the scale was calculated as 0.928. It can be thus stated that the scale used in the present study display a high internal consistency.

Validation factor analysis demonstrated that 13 items in the scale were correlated with one-dimension scale (Table 4), which required some improvements in the theoretical model. Afterwards, as can be seen in Table 5, recommended values were ensured for newly calculated goodness of fit values.

Table 5. Goodness of fit values for the structural model of the accounting quality scale

	Structural Model Values	Recommended Values
CMIN/DF	4.736	≤5
RMSEA	0.078	≤0.08
GFI	0.892	≥0.80
CFI	0.921	≥0.80
TLI	0.903	≥0.80
IFI	0.921	≥0.80
RFI	0.880	≥0.80
NFI	0.902	≥0.80
SRMR	0.046	≤0.10

The theoretical model which reveals the impact of psychological climate on accounting quality based on the analysis results is shown in Figure 4.

MODEL

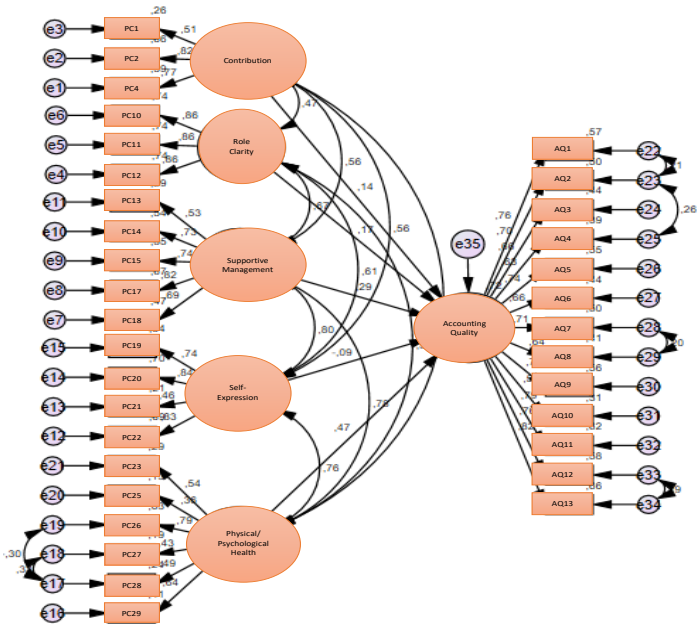

Figure 4. The theoretical model for the impact of psychological climate on accounting quality

Based on the assumption that psychological climate affects accounting quality, the analysis results of the hypotheses are given in Table 6.

Table 6. The impact of psychological climate on accounting quality

	Prediction (β)	S	t	p	Result
Recognition → Accounting Quality (H_1)	0.137	0.057	2.766	***	Support
Clarity → Accounting Quality (H_4)	0.127	0.039	3.251	***	Support
Supportive Management → Accounting Quality (H_5)	0.289	0.101	3.143	***	Support
Self-expression → Accounting Quality (H_6)	-0.086	0.057	-1.052	0.293	Reject
Physical and Psychological Well-being → Accounting Quality (H_7)	0.467	0.068	5.284	***	Support

Fitness Index Values	
CMIN/DF	2.713
RMSEA	0.065
GFI	0.827
CFI	0.887
TLI	0.875
IFI	0.888
RFI	0.815
NFI	0.833
SRMR	0.054

***p<0.05

A theoretical model was designed to analyze the impact of psychological climate on accounting quality. The analysis results in Table 6 indicate that contribution, clarity, supportive management and physical and psychological well-being affect accounting quality significantly and positively (p<0.05). As a result, H_1, H_4, H_5 and H_7 were supported, while H_6 was rejected.

Conclusions and Suggestions

Information needed by businesses and business-related organizations are usually provided by information systems (Acar & Özçelik, 2011, p. 10), among which is also accounting information systems (AIS). Decision-making processes in business-related organizations bear utmost importance both for their own and national interests. A fruitful decision-making process will surely contribute to a healthier national economy if AISs provide high quality information. It is widely known that many intra- and inter-organizational factors affect accounting information quality. When the previous studies are examined, the absence of a study examining the psychological climate and the accounting information quality variable together makes this study different. The present study was carried out on accounting units of companies listed in BIST 1000 to investigate the role of psychological climate as one of these factors. The obtained data (Table 6) are discussed in detail below.

H_1 was supported by the analysis results since recognition dimension of psychological climate scale affected accounting quality significantly and positively. Employees' perceived meaningfulness of contribution increases their work commitment and satisfaction, thus increasing their work efforts and job performance significantly (Özek, 2014, p. 330). H_4 was also supported since clarity dimension of psychological climate scale affected accounting quality significantly and positively. If employees are aware of their organizational roles, tasks and expectations, they are more likely to make necessary efforts and less likely to undermine their roles, which will again increase their job performance. H_5 was supported, too, since supportive management dimension of psychological climate scale affected accounting quality significantly and positively. It can be thus argued that supportive management heavily influences employee performance. However, H_6 was rejected since self-expression dimension of psychological climate scale did not affect accounting quality significantly and positively. Finally, H_7 was supported since physical and psychological well-being dimension of psychological climate scale affected accounting quality significantly and positively. If an organization enables a physically and psychologically positive environment for employees, it will affect psychological climate positively (Özek, 2014, p. 333), prevent employees from undermining their organizational roles and increase their job performance.

It is evident from the above-mentioned hypotheses results that contribution, clarity, supportive management and physical and psychological well-being dimensions of psychological climate affect employee performance positively. Previous studies (Brown & Leigh, 1996; Biswas & Varma, 2007; Parker et al., 2003) also stressed the positive impact of perceived psychological climate on employees' perceived meaningfulness of work, internalization, work commitment, job satisfaction, organizational citizenship, motivation and performance. Similarly, the present study also demonstrated that positively perceived psychological climate affects accounting staff positive and contributes to organizational outcomes.

Based on the findings of the present study, it can be concluded that psychological climate (contribution, clarity, supportive management and physical and psychological well-being dimensions) affects accounting quality positively as one of the important factors. The theoretical model is shown in Figure 4.

For a higher accounting information quality in AISs, business owners and executives are highly recommended to inform accounting staff about their organizational expectations and responsibilities without any uncertainties, support them, improve their working conditions for a better physical and psychological environment and contribute to perceived meaningfulness of their role in certain business processes. These measures will help their employees perceive a positive psychological climate in their workplace, which, undoubtedly, will increase their performance and help them produce high quality outcomes.

The present study attempted to gain insight into the impact of psychological climate on accounting quality. Future studies may focus on the relationship between organizational climate and accounting quality or the analysis of different variables among organizational climate, psychological climate and accounting quality.

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