

Generation Z and Audit Quality

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Abstract: This study aimed to examine the effect of Generation Z on audit quality and to test an applied model incorporating technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. This applied, quantitative, descriptive-correlational study was conducted among 315 professionals working in audit firms, including Generation Z auditors, senior auditors and audit team managers, newly recruited auditing employees, and other practicing auditors. Data were collected using researcher-developed Generation Z and audit quality questionnaires based on themes extracted from the qualitative phase of the research. Construct validity was examined through exploratory factor analysis, while internal consistency was evaluated using Cronbach's alpha, Guttman, and Spearman-Brown coefficients. The Kaiser-Meyer-Olkin index and Bartlett's test were used to assess factorability. Because the study variables were non-normally distributed, the measurement and structural models were analyzed using partial least squares structural equation modeling in SmartPLS. Generation Z had a strong, positive, and statistically significant direct effect on audit quality ($\beta = 0.824$, $t = 45.650$, $p < 0.001$). Technological empowerment had the largest significant indirect effect on audit quality through Generation Z ($\beta = 0.282$, $t = 22.546$, $p < 0.001$), followed by generational values and behaviors ($\beta = 0.252$, $t = 24.899$, $p < 0.001$), risks and challenges ($\beta = 0.216$, $t = 19.852$, $p < 0.001$), and organizational requirements ($\beta = 0.212$, $t = 17.559$, $p < 0.001$). All factor loadings were statistically significant, composite reliability coefficients exceeded 0.85, average variance extracted values exceeded 0.50, and all Stone-Geisser Q^2 values were positive and above 0.25, indicating acceptable reliability, convergent validity, and predictive relevance. Generation Z constitutes an important determinant of audit quality, particularly when younger auditors are supported by appropriate technological infrastructure, organizational policies, professional development opportunities, and effective risk-management practices. Audit firms can improve audit outcomes by aligning managerial and technological systems with the characteristics and workplace expectations of Generation Z.

Keywords: Generation Z, audit quality, technological empowerment, generational values, organizational requirements, risk management, structural equation modeling.

1. Introduction

Auditing is a fundamental mechanism for enhancing the credibility of financial information, reducing information asymmetry, strengthening accountability, and supporting confidence in organizational reporting. In modern economic systems, investors, creditors, regulators, managers, and other stakeholders rely on audited financial statements when making decisions about resource allocation, risk exposure, organizational performance, and future financial prospects. The usefulness of auditing therefore depends not merely on the formal completion of audit procedures but on the quality with which professional judgments, evidence collection, risk assessment, documentation, and reporting are performed. Independent auditing is especially important because it provides

users of financial statements with reasonable assurance that the information presented is free from material misstatement and has been prepared in accordance with relevant accounting and reporting requirements [1, 2]. When audit quality is inadequate, the reliability of financial statements declines, stakeholder trust is weakened, and the capacity of capital markets and organizational governance systems to allocate resources efficiently may be impaired.

Audit quality is a multidimensional concept that reflects the auditor's ability to identify material errors or irregularities, report detected problems appropriately, comply with professional and ethical standards, remain independent, exercise professional skepticism, and produce accurate, transparent, and useful audit conclusions. It is influenced by the competence of audit personnel, the quality of accounting knowledge, the adequacy of audit procedures, the independence of the audit team, the organizational environment, technological resources, and the effectiveness of quality-control systems. Professional auditing requires auditors to integrate technical accounting knowledge with analytical reasoning, ethical judgment, communication skills, and sensitivity to organizational and environmental risks [2, 3]. Consequently, audit quality should be understood as the outcome of interactions among individual capabilities, professional norms, organizational structures, and broader social and technological conditions.

The quality of accounting information is closely connected to the quality of auditing. Accounting information must possess characteristics such as relevance, faithful representation, comparability, verifiability, timeliness, and understandability if it is to support effective decision-making. Appropriate accounting standards and effective standard-setting processes can improve information quality by establishing consistent criteria for recognition, measurement, presentation, and disclosure [4]. Nevertheless, standards alone cannot guarantee that financial reports accurately represent organizational transactions and economic events. Their effective implementation depends on the knowledge, competence, ethical commitment, and professional judgment of accountants and auditors. Previous research has shown that the quality of accounting information is shaped by factors such as human resources, organizational systems, managerial commitment, information technologies, internal controls, and the overall accounting environment [5]. Audit quality therefore serves as a critical control mechanism through which the credibility and usefulness of accounting information are evaluated and reinforced.

High-quality auditing also contributes to broader economic outcomes. Reliable audits can improve earnings quality, reduce uncertainty surrounding financial reports, and influence investors' assessments of organizational risk. Evidence has indicated that audit quality and earnings quality are associated with the cost of equity, suggesting that stronger assurance mechanisms can reduce perceived information risk and improve financing conditions [6]. Audit reports may also strengthen governance by identifying control weaknesses, improving compliance, supporting organizational learning, and offering recommendations for corrective action. In this respect, the influence of audit quality extends beyond the detection of errors and includes the improvement of organizational processes, risk management, transparency, and future decision-making.

Transparency is one of the central requirements of high-quality financial reporting and auditing. Transparent accounting information enables stakeholders to understand the economic position of an organization, evaluate management performance, and compare financial outcomes across reporting periods and organizations. Transparency in financial statements depends on the clarity, completeness, accessibility, and reliability of accounting disclosures, as well as the extent to which information is presented without deliberate concealment or distortion [7]. Auditors contribute to transparency by evaluating the accuracy of reports, examining the adequacy of disclosures, testing internal controls, and communicating material findings. However, the effectiveness of these

activities depends significantly on auditors' professional behavior, technological competence, independence, and willingness to question incomplete or misleading information.

Trust is another essential outcome of auditing. Economic transactions are conducted under conditions of uncertainty, unequal access to information, and varying levels of institutional control. Trust reduces perceived uncertainty and facilitates cooperation among parties who may not possess complete knowledge about one another's actions or intentions [8]. Interpersonal trust also plays an important role in economic exchanges by supporting cooperation, reducing transaction costs, and increasing confidence in professional relationships [9]. In the auditing context, trust is generated when users believe that auditors are competent, independent, ethical, and capable of producing reliable evaluations. Nevertheless, trust must be supported by verifiable professional conduct, transparent procedures, and effective oversight. Audit quality therefore constitutes an institutional basis for trust by converting professional standards and evidence-based judgments into credible assurance.

Although traditional discussions of audit quality have focused largely on technical competence, independence, audit-firm characteristics, and regulatory standards, recent transformations in the workforce have created new questions about the generational composition of audit teams. Audit firms increasingly employ members of Generation Z, who have entered professional environments with distinctive experiences, expectations, technological capabilities, learning preferences, and attitudes toward work. Generational theory suggests that individuals who grow up during similar historical, technological, economic, and social periods may develop shared tendencies that distinguish them from earlier cohorts [10]. Such distinctions should not be interpreted as rigid or universal personality categories, but they can offer a useful framework for understanding changes in workplace behavior, communication, motivation, and professional adaptation.

Generation Z is generally described as the cohort following the Millennial generation. Although exact birth-year boundaries vary across studies, Generation Z is commonly associated with individuals born from the late 1990s onward [11]. Members of this generation grew up in an environment characterized by widespread internet access, smartphones, social media, rapid technological innovation, economic uncertainty, and continuous exposure to digital information. Their formative experiences differ substantially from those of generations that entered the workforce before the expansion of digital technologies. As a result, Generation Z is often described as digitally familiar, highly connected, visually oriented, responsive to rapid information exchange, and comfortable with technology-mediated communication [12, 13].

The digital orientation of Generation Z may create significant opportunities for auditing. Contemporary auditing increasingly depends on data analytics, digital documentation, automated testing, artificial intelligence, cloud-based systems, and technology-enabled communication. Auditors who are comfortable with digital platforms may learn new software rapidly, adapt to automated procedures, analyze large datasets, and identify patterns that would be difficult to detect through conventional manual methods. These capabilities can potentially improve audit efficiency, accuracy, traceability, and risk assessment. However, digital familiarity does not automatically produce professional competence. Effective auditing requires the disciplined application of accounting knowledge, professional skepticism, ethical standards, and contextual judgment. The value of Generation Z's technological capabilities therefore depends on the quality of training, organizational support, supervision, and opportunities for professional development.

Generation Z is also associated with distinctive occupational expectations. Studies commonly describe its members as seeking meaningful work, rapid feedback, learning opportunities, flexibility, inclusiveness, transparency, and visible pathways for personal and professional growth [14, 15]. They may be less willing than

previous generations to remain in organizational environments that provide limited development, rigid hierarchies, unclear expectations, or weak alignment between personal and organizational values. Talent management research has consequently emphasized the importance of employer branding, supportive leadership, flexible career structures, and credible organizational values when attracting and retaining Generation Z employees [15]. In family businesses and other organizations, recruitment and retention policies must increasingly reflect this generation's expectations regarding development, participation, recognition, flexibility, and workplace culture [16].

These characteristics are directly relevant to audit firms, which traditionally operate through structured hierarchies, formal review procedures, demanding workloads, and strict professional deadlines. Junior auditors are generally expected to complete detailed testing and documentation under the supervision of senior auditors and managers. Such environments can provide valuable learning, but they may also create tension when expectations for autonomy, flexibility, immediate feedback, and technological modernization are not met. Generational challenges may arise from differences in communication styles, perceptions of authority, attitudes toward work-life balance, expectations regarding promotion, and preferred methods of learning and collaboration [17]. If these differences are not managed constructively, they may contribute to misunderstanding, reduced engagement, turnover intentions, inconsistent performance, or conflict between junior and senior members of audit teams.

Research on Generation Z in different professional sectors has shown that this cohort may combine technological confidence and adaptability with a strong need for organizational support and clear developmental opportunities. In the tourism and hospitality workforce, for example, Generation Z employees have been characterized by digital fluency, responsiveness to innovation, expectations of rapid learning, and sensitivity to the quality of organizational culture [18]. Similar patterns may be expected in auditing, where employees must work within highly regulated structures while also responding to rapid technological change. Their effectiveness is likely to depend on whether the organization can integrate flexibility and innovation with professional discipline, accountability, and compliance.

The transition into professional work may also expose Generation Z employees to psychological and behavioral challenges. This generation has sometimes been described as experiencing elevated anxiety, uncertainty, social comparison, and pressure associated with continuous connectivity and rapidly changing expectations [19]. Psychosocial studies have further emphasized generational differences in identity formation, communication, motivation, emotional responses, and interpersonal relationships [20]. In auditing, such characteristics may become important because the profession commonly involves time pressure, complex judgments, heavy workloads, client interaction, performance evaluation, and responsibility for detecting consequential errors. Without effective mentoring and organizational support, workplace stress may reduce concentration, professional confidence, and judgment quality. Conversely, supportive leadership, clear expectations, constructive feedback, and appropriate use of technology may enable Generation Z auditors to convert their adaptability and learning orientation into higher-quality performance.

Physical and organizational environments can also affect Generation Z satisfaction and engagement. Research examining educational environments has indicated that members of Generation Z respond to spatial design, accessibility, flexibility, technology, and environmental quality [21]. Although school environments differ from audit firms, the broader implication is that Generation Z's performance is influenced by the alignment between individual expectations and the physical, technological, and social characteristics of the environment. Audit firms that provide appropriate digital infrastructure, collaborative workspaces, flexible communication channels, and

transparent systems may therefore be better positioned to support the productivity and commitment of younger auditors.

The importance of adaptation has become especially visible in the post-pandemic period, when many organizations shifted between remote, hybrid, and office-based working arrangements. Employees returning to office environments may experience challenges involving autonomy, communication, trust, technology, and work-life boundaries, particularly in financial institutions and other professional settings [22]. Generation Z entered the labor market during or shortly after major disruptions to conventional workplace practices, which may have shaped expectations regarding flexibility and technology-mediated work. Audit firms must therefore determine how to maintain supervision, collaboration, confidentiality, and quality control while accommodating new patterns of work. Failure to manage these transitions may reduce employee engagement and increase risks related to coordination, documentation, communication, and professional oversight.

Generation Z's decision-making may also be influenced by digital media and online social networks. Members of this generation are frequently exposed to social media content, influencers, peer evaluations, and rapidly circulating opinions. Research has shown that celebrity opinions and social media communication can affect Generation Z decision-making [23]. In professional contexts, this pattern suggests that younger employees may rely on broader digital networks for information, professional identity formation, and career expectations. Such access can support learning and awareness, but it may also expose employees to unreliable information, simplified professional advice, or conflicting norms. Audit organizations must therefore promote critical evaluation, evidence-based judgment, confidentiality, and clear professional boundaries in digital environments.

Engagement strategies developed in education and marketing also provide insight into the expectations of Generation Z. Research on modern marketing requirements in higher education has emphasized the importance of digital communication, personalization, interactive engagement, responsiveness, and value alignment when communicating with this cohort [24]. In audit firms, similar principles may apply to internal communication, training, recruitment, feedback, and professional development. Traditional one-directional instruction may be less effective than interactive learning, technology-supported training, frequent feedback, and clear explanations of how assigned tasks contribute to broader audit objectives.

Despite its advantages, the entry of Generation Z into auditing may create risks that require systematic management. Digital confidence may occasionally be accompanied by overreliance on automated outputs, reduced tolerance for repetitive procedures, or insufficient appreciation of the professional judgment required to interpret evidence. Rapid communication preferences may conflict with the detailed documentation and formal review processes essential to audit quality. Expectations of immediate advancement may also be inconsistent with the gradual acquisition of technical expertise and professional credibility. Moreover, differences in values and communication styles may affect teamwork, supervision, and knowledge transfer. These risks do not imply that Generation Z is less capable than previous generations; rather, they show that professional systems must adapt their training and management practices while preserving audit standards.

The relationship between Generation Z and audit quality is therefore likely to be shaped by several interrelated dimensions. Technological empowerment concerns access to digital systems, opportunities to develop digital skills, and the capacity of technology to improve accuracy and efficiency. Generational values and behaviors include attitudes toward transparency, participation, autonomy, feedback, ethical responsibility, and teamwork. Organizational requirements include role clarity, training, supportive leadership, compliance systems, and the management of intergenerational cooperation. Risks and challenges include technological uncertainty, workplace

stress, information security, rapid organizational change, and potential conflict between generational expectations and professional requirements. Together, these dimensions may determine whether the entry of Generation Z strengthens or weakens audit quality.

Existing research has examined Generation Z characteristics, workforce expectations, talent management, digital engagement, and generational challenges in several settings [12, 15-17]. Other studies have examined audit quality, accounting knowledge, transparency, accounting information quality, and the economic consequences of auditing [1, 3-7]. However, these two bodies of literature have rarely been integrated into a comprehensive model explaining how Generation Z-related technological, behavioral, organizational, and risk dimensions influence audit quality. This gap is particularly important because audit firms are simultaneously facing digital transformation, workforce renewal, increasing regulatory expectations, and growing demands for transparent and reliable assurance.

A systematic investigation of this relationship can provide theoretical and practical value. Theoretically, it can extend audit-quality research by incorporating generational characteristics as a human and organizational determinant of professional performance. It can also contribute to Generation Z research by examining the cohort in a regulated, evidence-based, and ethically demanding profession. Practically, the findings can help audit firms design recruitment, training, supervision, technology, retention, and risk-management policies that make effective use of Generation Z's capabilities while reducing possible professional and organizational challenges. Such knowledge may assist managers in developing work environments that support technological innovation, ethical behavior, intergenerational collaboration, professional independence, and the consistent application of audit standards.

Accordingly, the present study aimed to examine the effect of Generation Z on audit quality and to develop and empirically test an applied model incorporating technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges.

2. Methodology

The present study was conducted to examine the effect of Generation Z characteristics on audit quality and to develop an applied model for identifying the generational, behavioral, ethical, professional, organizational, and cultural factors influencing the quality of auditing activities. In terms of its purpose, the study was applied because its findings were intended to provide practical evidence for audit firms, audit team managers, professional institutions, and policymakers seeking to manage the entry and integration of Generation Z employees into the auditing profession. In terms of methodological orientation, the study followed a quantitative, descriptive-correlational design. The quantitative approach was considered appropriate because the study aimed to measure the relationships among the identified dimensions, estimate the magnitude and direction of their effects, and empirically test the proposed conceptual model through multivariate statistical procedures and structural equation modeling. Data were collected cross-sectionally from individuals working in professional auditing environments who had direct experience of working with, supervising, or belonging to Generation Z. The statistical population consisted of auditors employed by audit firms and involved in routine audit assignments, Generation Z auditors who had recently entered the professional environment or had only a few years of work experience, senior auditors and audit team managers responsible for supervising the performance of Generation Z employees, and newly recruited auditing personnel capable of presenting recent experiences and perspectives regarding the entry of Generation Z into the profession. The inclusion of these professional groups made it possible to obtain a

comprehensive representation of the attitudinal, cognitive, value-based, ethical, behavioral, professional, organizational, and cultural aspects associated with Generation Z in auditing workplaces.

A total sample of 315 participants was selected from the target population. Participants were required to be actively involved in auditing practice, have sufficient familiarity with professional audit processes, and have direct experience of Generation Z auditors either as members of this generation, colleagues, supervisors, team leaders, or managers. Individuals who did not have practical experience in auditing environments or who submitted substantially incomplete questionnaires were excluded from the final analysis. The sample size was considered sufficient for exploratory factor analysis and partial least squares structural equation modeling because it provided an adequate ratio of respondents to questionnaire items and sufficient statistical power for estimating the measurement and structural models. Participation in the study was voluntary, and respondents were informed about the general purpose of the research, the confidentiality of their information, and their right to withdraw from the study without any professional or personal consequences. No personally identifying information was included in the analytical dataset, and the collected responses were used exclusively for research purposes.

The principal data collection instrument was a researcher-developed questionnaire designed to measure the characteristics of Generation Z in professional auditing environments and the perceived quality of auditing activities. The questionnaire was developed based on the conceptual framework of the study and the themes identified through the preceding qualitative investigation and professional interviews. The extracted themes were converted into measurable statements and subsequently organized according to the principal dimensions of the proposed model. The preliminary items were reviewed in terms of conceptual relevance, clarity, comprehensibility, professional applicability, and consistency with the objectives of the study. The questionnaire employed a five-point Likert response scale ranging from 1, indicating strongly disagree, to 5, indicating strongly agree. Higher scores on each dimension represented a stronger presence of the corresponding Generation Z characteristic or a more favorable assessment of audit quality. The use of a five-point Likert scale enabled the transformation of participants' professional perceptions and experiences into quantitative data suitable for factor analysis, reliability assessment, and structural equation modeling.

The Generation Z section of the questionnaire covered several interrelated dimensions. The attitudinal-cognitive dimension assessed the beliefs, motivations, intellectual orientations, learning preferences, occupational expectations, and perceptions of Generation Z employees regarding auditing and professional work. The value-ethical dimension examined professional values, ethical standards, responsibility, integrity, independence, confidentiality, and the ethical behaviors expected from auditors belonging to Generation Z. The professional behavior dimension evaluated work performance, precision, commitment, accountability, communication, teamwork, responsiveness to feedback, and compliance with assigned professional responsibilities. The organizational and cultural dimension assessed preferences regarding management style, organizational flexibility, workplace communication, the use of digital technologies, adaptation to organizational culture, receptiveness to innovation, and compatibility with the formal structures of audit firms. Collectively, these dimensions were intended to provide a multidimensional assessment of Generation Z rather than reducing the construct to chronological age or a limited set of demographic characteristics.

The audit quality section assessed the principal indicators associated with the accuracy, credibility, reliability, consistency, and professional acceptability of auditing work. Its items addressed the auditor's ability to identify material errors and misstatements, comply with auditing standards, exercise professional judgment and skepticism, maintain independence and ethical conduct, collect sufficient and appropriate audit evidence, complete

audit procedures accurately, document findings appropriately, and produce dependable audit conclusions and reports. This section also reflected the extent to which individual and team performance contributed to the overall quality of the audit process. Higher scores indicated more favorable perceptions of audit quality and greater consistency between auditors' practices and accepted professional requirements.

The validity of the researcher-developed instrument was assessed through content and construct validation procedures. During questionnaire development, the correspondence between the items and the extracted conceptual themes was reviewed to ensure that the instrument adequately represented the theoretical and professional domains of Generation Z and audit quality. The wording of the items was also examined to eliminate ambiguity, conceptual overlap, and statements that were not directly applicable to professional auditing environments. Construct validity was subsequently evaluated using exploratory factor analysis and structural equation modeling. Exploratory factor analysis was conducted to determine whether the items were appropriately associated with their expected latent dimensions, identify the factor loadings of the items, and examine the empirical structure of the Generation Z and audit quality constructs.

The Kaiser–Meyer–Olkin measure of sampling adequacy and Bartlett's test of sphericity were used to determine whether the correlation matrix was suitable for exploratory factor analysis. The Kaiser–Meyer–Olkin coefficient was 0.913, indicating an excellent level of sampling adequacy. Values above 0.90 are generally interpreted as evidence that the sample size and the pattern of correlations among the questionnaire items are highly appropriate for extracting stable and meaningful factors. This result therefore demonstrated that the collected data met the necessary requirements for factor analysis. Bartlett's test of sphericity was also used to examine whether the observed correlation matrix differed significantly from an identity matrix. A statistically significant Bartlett's test indicated that the correlations among the items were sufficiently strong to support the extraction of latent factors and that the application of factor analysis was justified.

The internal consistency and stability of the questionnaire were assessed using Cronbach's alpha, the Guttman split-half coefficient, and the Spearman–Brown coefficient. The Generation Z questionnaire produced a Cronbach's alpha coefficient of 0.931, a Guttman coefficient of 0.838, and a Spearman–Brown coefficient of 0.840. The audit quality questionnaire produced a Cronbach's alpha coefficient of 0.921, a Guttman coefficient of 0.825, and a Spearman–Brown coefficient of 0.826. All coefficients were above the commonly accepted threshold of 0.70, demonstrating that the items within each questionnaire had a high degree of internal consistency and measured coherent underlying constructs. In particular, Cronbach's alpha coefficients exceeding 0.90 indicated excellent internal consistency for both the Generation Z and audit quality measures. The favorable Guttman and Spearman–Brown coefficients further confirmed that the two halves of each questionnaire produced consistent results and that the instruments possessed satisfactory split-half reliability. Taken together, these findings demonstrated that the researcher-developed questionnaire had sufficient reliability for the subsequent factor analyses and structural model testing.

The collected data were analyzed using descriptive and inferential statistical procedures. Before conducting the principal analyses, the completed questionnaires were screened for missing data, response irregularities, incomplete records, and coding errors. The distributions of the main variables were then examined to evaluate the general characteristics of the data and determine their suitability for multivariate analysis. Descriptive statistics, including frequency, percentage, mean, standard deviation, minimum, and maximum values, were calculated to summarize participants' demographic and professional characteristics and describe their responses to the principal

research variables. These preliminary analyses provided an overall representation of the sample and facilitated the interpretation of the Generation Z and audit quality scores.

Exploratory factor analysis was performed to identify the underlying factor structure of the researcher-developed questionnaire and determine the factor loadings of the observed items. The Kaiser–Meyer–Olkin index and Bartlett’s test of sphericity were applied before factor extraction to verify the adequacy of the sample and the suitability of the inter-item correlation matrix. Items with inadequate factor loadings, substantial cross-loadings, or weak conceptual consistency with their intended constructs were evaluated for possible revision or exclusion. The extracted factors were interpreted according to both their statistical characteristics and their conceptual correspondence with the qualitative themes on which the questionnaire had been developed. This procedure was used to determine whether the proposed attitudinal-cognitive, value-ethical, professional-behavioral, organizational-cultural, and audit-quality dimensions were empirically distinguishable and adequately represented by their corresponding items.

The reliability of the instrument was assessed using Cronbach’s alpha, the Guttman split-half coefficient, and the Spearman–Brown coefficient. Cronbach’s alpha was used to evaluate the internal consistency of the items within each construct, whereas the Guttman and Spearman–Brown coefficients were used to assess split-half reliability. Coefficients of 0.70 or higher were regarded as acceptable, values above 0.80 as strong, and values above 0.90 as indicative of excellent internal consistency. Construct validity was further examined within the measurement model through the assessment of indicator loadings, internal consistency reliability, convergent validity, and discriminant validity. Convergent validity was evaluated by examining the factor loadings and average variance extracted for each latent construct, while discriminant validity was assessed to determine whether the constructs were empirically distinct from one another. Composite reliability was also calculated to provide an additional estimate of the consistency of the latent variables.

Partial least squares structural equation modeling was conducted using SmartPLS software to evaluate the measurement model and test the proposed relationships between Generation Z dimensions and audit quality. The partial least squares approach was selected because it is appropriate for prediction-oriented and applied studies, supports the simultaneous estimation of multiple relationships among latent constructs, and is suitable for analyzing researcher-developed models containing several dimensions and indicators. The analysis was conducted in two principal stages. First, the measurement model was evaluated to determine whether the observed indicators reliably and validly measured their corresponding latent constructs. Indicator loadings, Cronbach’s alpha, composite reliability, average variance extracted, convergent validity, and discriminant validity were examined during this stage. Indicators with weak loadings or insufficient conceptual relevance were carefully assessed before final model estimation.

In the second stage, the structural model was evaluated to determine the magnitude, direction, and statistical significance of the hypothesized relationships among the latent variables. Path coefficients were calculated to estimate the direct effects of the Generation Z dimensions on audit quality. The coefficient of determination was used to assess the proportion of variance in audit quality explained by the predictor variables, while effect-size indices were examined to determine the relative contribution of each exogenous construct. Predictive relevance was also assessed to establish whether the model had sufficient predictive capability for the endogenous construct. The bootstrapping procedure in SmartPLS was used to estimate standard errors, *t* statistics, and significance levels for the structural paths without relying on strict distributional assumptions. The research hypotheses were evaluated at a significance level of 0.05. A path was considered statistically significant when its corresponding *t*

statistic and probability value met the established criteria. The overall interpretation of the findings was based not only on statistical significance but also on the magnitude of the path coefficients, explanatory power of the model, predictive relevance, and theoretical consistency of the relationships. This analytical strategy made it possible to determine which attitudinal, cognitive, ethical, professional, organizational, and cultural characteristics of Generation Z had the strongest effects on audit quality and to evaluate the empirical adequacy of the proposed applied model.

3. Findings and Results

The study sample consisted of 315 professionals working in the auditing field and included 120 Generation Z auditors (38.1%), 80 senior auditors and audit team managers (25.4%), 55 newly recruited auditing employees (17.5%), and 60 other auditors employed by audit firms (19.0%). Generation Z auditors had a mean age of 27 years and an average of 2 years of professional experience; this group included 70 men and 50 women, of whom 90 held operational positions and 30 held staff positions. Senior auditors and audit team managers had a mean age of 42 years and an average of 15 years of work experience; 60 were men and 20 were women, while 50 worked in operational positions and 30 in staff positions. Newly recruited employees had a mean age of 25 years and an average of 1 year of experience; this group consisted of 30 men and 25 women, with 45 participants in operational positions and 10 in staff positions. The remaining auditors had a mean age of 35 years and an average of 8 years of work experience; 35 were men and 25 were women, while 40 held operational positions and 20 held staff positions. Overall, the participants had a mean age of 33.5 years and an average professional experience of 6.5 years. The sample included 195 men and 120 women. Based on the reported occupational classifications, 225 participants held operational positions and 90 held staff positions. The demographic composition therefore represented auditors at different career stages and provided an appropriate basis for examining how generational characteristics, technological readiness, organizational conditions, and professional experience were associated with audit quality.

The Generation Z questionnaire consisted of 20 items addressing four major dimensions: technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. As presented in Table 1, the item means ranged from 2.5905 to 3.0571 on a five-point scale, while the responses to every item covered the full range from 1 to 5. These findings indicate that participants generally evaluated the organizational conditions associated with Generation Z at a moderate level, with no item receiving an extremely low or extremely high mean score.

Table 1. Descriptive Statistics for the Generation Z Questionnaire Items

Code	Questionnaire item	Mean	SD	Minimum	Maximum
Z1	The organization provides opportunities to use new technologies to improve work processes.	2.6349	1.31988	1.00	5.00
Z2	Employees have sufficient access to digital tools and advanced systems.	2.7302	1.19188	1.00	5.00
Z3	Technology increases the speed and accuracy of task performance in the organization.	2.8825	1.23466	1.00	5.00
Z4	Employees are encouraged to improve their digital skills.	2.8857	1.27430	1.00	5.00
Z5	The use of technology reduces work-related errors and mistakes.	2.8127	1.18637	1.00	5.00
Z6	The personal values and goals of Generation Z employees are considered by the organization.	2.6921	1.19863	1.00	5.00
Z7	Generation Z employees are encouraged to express their ideas and opinions freely.	2.7651	1.08054	1.00	5.00
Z8	The organization provides Generation Z employees with opportunities to learn and develop new skills.	2.9714	1.10980	1.00	5.00
Z9	Interaction and cooperation between generations are managed effectively.	3.0571	1.02356	1.00	5.00

Z10	Generation Z employees have an effective role in work-related decision-making.	2.9302	1.16267	1.00	5.00
Z11	Organizational processes are transparent and traceable.	2.8571	1.23970	1.00	5.00
Z12	Work standards and procedures are fully observed.	2.8413	1.13157	1.00	5.00
Z13	Employees are aware of their job responsibilities and expectations.	2.8667	1.17890	1.00	5.00
Z14	Organizational management provides the support necessary to achieve objectives.	2.5905	1.25958	1.00	5.00
Z15	The training necessary to comply with organizational requirements is provided.	2.8794	1.15849	1.00	5.00
Z16	Employees are familiar with the risks and challenges associated with technology and organizational change.	2.8413	1.15663	1.00	5.00
Z17	The organization takes measures to reduce errors associated with identified risks.	2.8095	1.14069	1.00	5.00
Z18	Rapid changes in the work environment do not cause anxiety or stress.	2.6317	1.15002	1.00	5.00
Z19	Challenges associated with different generations are managed within the organization.	2.8508	1.21034	1.00	5.00
Z20	The organization uses previous experience to prevent similar risks.	2.6540	1.21729	1.00	5.00

The technological empowerment items indicated that Generation Z employees benefited from technological opportunities and support at a moderate level. The lowest mean within this dimension was recorded for organizational opportunities to use new technologies to improve work processes, with a mean of 2.6349. Access to digital tools and advanced systems had a mean of 2.7302. The perceived contribution of technology to greater speed and accuracy had a mean of 2.8825, encouragement to develop digital skills had a mean of 2.8857, and the perceived reduction of work-related errors through technology had a mean of 2.8127. These findings suggest that technological resources and digital-development opportunities were available but had not yet reached a highly favorable level.

The findings concerning generational values and behaviors similarly reflected a moderate organizational response to Generation Z expectations. Consideration of employees' personal values and goals had a mean of 2.6921, encouragement to express ideas freely had a mean of 2.7651, and participation in work-related decision-making had a mean of 2.9302. Opportunities for learning and skill development received a relatively higher mean of 2.9714, while intergenerational interaction and cooperation had the highest mean among all Generation Z items at 3.0571. These findings indicate that the organizations had made some progress in supporting learning, participation, autonomy, feedback, and intergenerational cooperation, although substantial room for improvement remained.

The organizational-requirement items also received moderate evaluations. Transparency and traceability of organizational processes had a mean of 2.8571, compliance with work standards and procedures had a mean of 2.8413, awareness of job responsibilities and expectations had a mean of 2.8667, and the provision of training for organizational compliance had a mean of 2.8794. Management support for achieving organizational objectives received the lowest mean among all Generation Z questionnaire items, at 2.5905. This pattern indicates that formal procedures, training, role clarity, and managerial support were present but were not considered fully adequate. The findings suggest that technological competencies and positive generational behaviors may not be translated effectively into improved audit performance in the absence of stronger organizational support.

The risk and challenge dimension was also evaluated at a moderate level. Familiarity with risks related to technology and organizational change had a mean of 2.8413, organizational action to reduce risk-related errors had a mean of 2.8095, and management of intergenerational challenges had a mean of 2.8508. The item indicating that rapid workplace changes did not cause stress had a lower mean of 2.6317, while organizational use of previous experience to prevent similar risks had a mean of 2.6540. Thus, risk awareness was somewhat more favorable than stress management and organizational learning from past risks. Overall, the descriptive results indicate that

technological empowerment, generational participation, organizational support, and risk management were all present at moderate levels and required further development to optimize the contribution of Generation Z to audit quality.

The audit quality questionnaire contained 15 items measuring compliance with professional and ethical standards, reporting accuracy, auditor independence, process transparency, traceability, and the practical influence of audit recommendations. As shown in Table 2, item means ranged from 2.5810 to 2.9206, and all items had observed scores ranging from 1 to 5. Audit quality was therefore perceived as moderate rather than either poor or highly satisfactory.

Table 2. Descriptive Statistics for the Audit Quality Questionnaire Items

Code	Questionnaire item	Mean	SD	Minimum	Maximum
H1	Auditors carefully comply with professional and ethical standards.	2.5810	1.14642	1.00	5.00
H2	Audit processes are consistent with organizational principles and regulations.	2.6603	1.15468	1.00	5.00
H3	Auditors receive the training necessary to comply with standards.	2.6667	1.15929	1.00	5.00
H4	Audit reports are accurate and free from error.	2.5873	1.09479	1.00	5.00
H5	Financial information is reported transparently and accurately.	2.7429	1.19736	1.00	5.00
H6	Potential errors in reports are rapidly identified and corrected.	2.6095	1.12155	1.00	5.00
H7	Auditors act independently and impartially in performing their duties.	2.7873	1.16032	1.00	5.00
H8	Internal or external pressures do not influence auditors' professional judgment.	2.8063	1.14989	1.00	5.00
H9	Auditors avoid bias when evaluating organizational performance.	2.6159	1.17093	1.00	5.00
H10	The audit process is transparent and traceable.	2.7873	1.38319	1.00	5.00
H11	Audit stages and criteria are clearly communicated to employees and managers.	2.7556	1.33328	1.00	5.00
H12	Audit reports can be traced and reviewed.	2.8603	1.26925	1.00	5.00
H13	Audit recommendations and reports contribute to improved organizational performance.	2.9206	1.18243	1.00	5.00
H14	Auditors provide practical and applicable recommendations for resolving problems.	2.8254	1.15571	1.00	5.00
H15	The organization uses auditors' recommendations in future decision-making.	2.8381	1.16851	1.00	5.00

Compliance with professional and ethical standards was evaluated at a moderate level. Careful compliance with professional and ethical standards had a mean of 2.5810, consistency of audit processes with organizational regulations had a mean of 2.6603, and the provision of training for compliance with standards had a mean of 2.6667. The relatively low mean for direct compliance with standards suggests that strengthening professional supervision and continuing education may be necessary.

Auditor independence and impartiality also received moderate scores. Independent and impartial task performance had a mean of 2.7873, freedom of professional judgment from internal and external pressures had a mean of 2.8063, and avoidance of bias in organizational evaluation had a mean of 2.6159. Although the first two indicators were among the more favorable audit-quality items, the lower mean for avoidance of bias indicates that perceptions of professional objectivity were not uniformly strong.

Transparency and traceability were likewise assessed at moderate levels. Transparency and traceability of the audit process had a mean of 2.7873, clear communication of audit stages and criteria had a mean of 2.7556, and the traceability and reviewability of audit reports had a mean of 2.8603. These results suggest that audit processes were reasonably documented and reviewable, although greater clarity and systematic communication were still required.

The items addressing report accuracy and practical influence demonstrated a similar pattern. The accuracy and error-free nature of audit reports had a mean of 2.5873, transparent and accurate reporting of financial information

had a mean of 2.7429, and the rapid identification and correction of errors had a mean of 2.6095. By contrast, the contribution of audit recommendations to improved organizational performance had the highest audit-quality mean, at 2.9206. The provision of practical recommendations had a mean of 2.8254, and organizational use of audit recommendations in future decisions had a mean of 2.8381. Accordingly, respondents perceived the practical influence of recommendations somewhat more favorably than the technical accuracy of reports. Overall, compliance, independence, transparency, accuracy, and report effectiveness were acceptable but had not reached an optimal level.

The reliability of the Generation Z and audit quality questionnaires was assessed using Cronbach's alpha, the Guttman split-half coefficient, and the Spearman–Brown coefficient. Reliability reflects the extent to which the items of an instrument consistently measure the intended construct and produce dependable scores with limited measurement error. The results are presented in Table 3.

Table 3. Reliability Coefficients and Preliminary Factorability Tests

Panel A: Instrument reliability	Cronbach's alpha	Guttman coefficient	Spearman–Brown coefficient
Generation Z questionnaire	0.931	0.838	0.840
Audit quality questionnaire	0.921	0.825	0.826
Panel B: Factorability test			Value
Kaiser–Meyer–Olkin measure of sampling adequacy			0.913
Bartlett's test, chi-square			7,348.860
Bartlett's test, degrees of freedom			595
Bartlett's test, p-value			<0.001

The Generation Z questionnaire produced a Cronbach's alpha of 0.931, a Guttman coefficient of 0.838, and a Spearman–Brown coefficient of 0.840. The audit quality questionnaire produced a Cronbach's alpha of 0.921, a Guttman coefficient of 0.825, and a Spearman–Brown coefficient of 0.826. All coefficients exceeded the conventional threshold of 0.70, and both alpha coefficients exceeded 0.90. The instruments therefore demonstrated excellent internal consistency and satisfactory split-half reliability.

Content and face validity were assessed before the statistical analyses. The questionnaire items were reviewed repeatedly by specialists familiar with auditing, research methodology, and psychometrics. These reviewers examined whether the items adequately represented the conceptual domains of Generation Z and audit quality, corresponded to the objectives of the study, and were sufficiently clear and appropriate for professionals working in audit environments. The resulting revisions supported the content relevance and face validity of the instruments.

Construct validity was evaluated through factor analysis. The Kaiser–Meyer–Olkin value was 0.913, indicating excellent sampling adequacy. Bartlett's test of sphericity was statistically significant, $\chi^2(595) = 7,348.860$, $p < 0.001$. The identity-matrix null hypothesis was therefore rejected, demonstrating that the correlations among the questionnaire items were sufficiently strong for factor analysis. The sample size and correlation structure were thus appropriate for extracting interpretable and stable latent factors.

The distributions of the study variables were examined using the Kolmogorov–Smirnov and Shapiro–Wilk tests. The test statistics and significance levels are presented in Table 4.

Table 4. Kolmogorov–Smirnov and Shapiro–Wilk Tests of Normality

Variable	Kolmogorov–Smirnov statistic	p-value	Shapiro–Wilk statistic	p-value	Distribution
Generation Z	0.076	<0.001	0.988	0.010	Non-normal
Audit quality	0.106	<0.001	0.974	<0.001	Non-normal
Technological empowerment	0.142	<0.001	0.956	<0.001	Non-normal

Generational values and behaviors	0.104	<0.001	0.980	<0.001	Non-normal
Organizational requirements	0.086	<0.001	0.980	<0.001	Non-normal
Risks and challenges	0.107	<0.001	0.978	<0.001	Non-normal

The Kolmogorov–Smirnov test was significant for every variable, with all p-values below 0.001. The Shapiro–Wilk results were also significant, with $p = 0.010$ for Generation Z and $p < 0.001$ for all other variables. Consequently, the null hypothesis of a normal distribution was rejected for all study variables. The results supported the application of partial least squares structural equation modeling, which does not require multivariate normality and is appropriate for estimating complex measurement and structural models under non-normal data conditions.

The significance and magnitude of the indicator loadings were assessed through bootstrapping. Table 5 presents the loadings of the items on the overall Generation Z construct, the four first-order Generation Z dimensions, and the audit quality construct.

Table 5. Factor Loadings, Standard Errors, t Statistics, and Significance Levels

Measurement relationship	Loading	SD	t	p
Z1 ← Generation Z	0.642	0.037	17.170	<0.001
Z2 ← Generation Z	0.755	0.024	31.919	<0.001
Z3 ← Generation Z	0.748	0.026	28.596	<0.001
Z4 ← Generation Z	0.735	0.026	27.804	<0.001
Z5 ← Generation Z	0.723	0.026	28.161	<0.001
Z6 ← Generation Z	0.684	0.028	24.522	<0.001
Z7 ← Generation Z	0.693	0.032	21.710	<0.001
Z8 ← Generation Z	0.670	0.033	20.174	<0.001
Z9 ← Generation Z	0.677	0.040	16.811	<0.001
Z10 ← Generation Z	0.709	0.026	27.317	<0.001
Z11 ← Generation Z	0.643	0.035	18.248	<0.001
Z12 ← Generation Z	0.635	0.041	15.301	<0.001
Z13 ← Generation Z	0.562	0.044	12.833	<0.001
Z14 ← Generation Z	0.569	0.046	12.353	<0.001
Z15 ← Generation Z	0.613	0.043	14.197	<0.001
Z16 ← Generation Z	0.597	0.043	13.839	<0.001
Z17 ← Generation Z	0.616	0.042	14.611	<0.001
Z18 ← Generation Z	0.620	0.043	14.560	<0.001
Z19 ← Generation Z	0.669	0.030	22.019	<0.001
Z20 ← Generation Z	0.621	0.040	15.376	<0.001
Z1 ← Technological empowerment	0.786	0.028	28.316	<0.001
Z2 ← Technological empowerment	0.861	0.018	49.084	<0.001
Z3 ← Technological empowerment	0.864	0.019	46.569	<0.001
Z4 ← Technological empowerment	0.833	0.020	40.901	<0.001
Z5 ← Technological empowerment	0.751	0.028	27.043	<0.001
Z6 ← Generational values and behaviors	0.760	0.023	32.596	<0.001
Z7 ← Generational values and behaviors	0.776	0.027	29.049	<0.001
Z8 ← Generational values and behaviors	0.815	0.021	38.166	<0.001
Z9 ← Generational values and behaviors	0.793	0.029	27.471	<0.001
Z10 ← Generational values and behaviors	0.767	0.022	34.237	<0.001
Z11 ← Organizational requirements	0.736	0.030	24.151	<0.001
Z12 ← Organizational requirements	0.763	0.028	27.319	<0.001
Z13 ← Organizational requirements	0.769	0.027	28.643	<0.001
Z14 ← Organizational requirements	0.773	0.025	30.417	<0.001
Z15 ← Organizational requirements	0.713	0.031	22.995	<0.001

Z16 ← Risks and challenges	0.745	0.032	23.364	<0.001
Z17 ← Risks and challenges	0.766	0.030	25.782	<0.001
Z18 ← Risks and challenges	0.737	0.035	21.166	<0.001
Z19 ← Risks and challenges	0.780	0.023	34.278	<0.001
Z20 ← Risks and challenges	0.668	0.034	19.410	<0.001
H1 ← Audit quality	0.721	0.031	23.563	<0.001
H2 ← Audit quality	0.719	0.030	23.912	<0.001
H3 ← Audit quality	0.649	0.035	18.555	<0.001
H4 ← Audit quality	0.637	0.037	17.283	<0.001
H5 ← Audit quality	0.707	0.030	23.845	<0.001
H6 ← Audit quality	0.699	0.029	24.423	<0.001
H7 ← Audit quality	0.751	0.026	28.890	<0.001
H8 ← Audit quality	0.819	0.019	42.474	<0.001
H9 ← Audit quality	0.720	0.030	24.107	<0.001
H10 ← Audit quality	0.667	0.034	19.800	<0.001
H11 ← Audit quality	0.544	0.054	10.021	<0.001
H12 ← Audit quality	0.645	0.041	15.708	<0.001
H13 ← Audit quality	0.732	0.032	23.211	<0.001
H14 ← Audit quality	0.669	0.043	15.494	<0.001
H15 ← Audit quality	0.672	0.039	17.268	<0.001

All indicator loadings were statistically significant at the 99% confidence level, because all *t* statistics exceeded 1.96 and all *p*-values were below 0.001. For the higher-order Generation Z construct, loadings ranged from 0.562 for Z13 to 0.755 for Z2. Although several higher-order loadings were below 0.70, they remained above 0.50 and were strongly significant, supporting their retention on theoretical and statistical grounds.

The technological empowerment indicators had loadings ranging from 0.751 to 0.864. Z3 had the highest loading, at 0.864, followed closely by Z2 at 0.861. The uniformly high loadings indicate that access to digital tools, technological effectiveness, digital skill development, and technology-based error reduction formed a coherent dimension.

The generational values and behaviors indicators had loadings between 0.760 and 0.815. Z8 had the highest loading, at 0.815. The results indicate that recognition of personal values, freedom to express ideas, learning opportunities, intergenerational cooperation, and decision-making participation adequately represented the generational values and behaviors construct.

The organizational requirements indicators had loadings ranging from 0.713 to 0.773. Z14 had the highest loading, at 0.773, whereas Z15 had the lowest, at 0.713. All loadings exceeded 0.70, confirming that process transparency, compliance with procedures, role clarity, management support, and organizational training contributed meaningfully to the construct.

For risks and challenges, loadings ranged from 0.668 to 0.780. Z19 had the highest loading, at 0.780, and Z20 had the lowest, at 0.668. Despite falling slightly below 0.70, the loading of Z20 remained acceptable and statistically significant. These findings indicate that technological risk awareness, error-reduction practices, stress arising from rapid change, management of intergenerational challenges, and organizational learning from prior risks were meaningfully represented.

Audit quality loadings ranged from 0.544 to 0.819. H8 had the highest loading, at 0.819, indicating that resistance of professional judgment to internal and external pressures was a particularly strong indicator of audit quality. H11 had the lowest loading, at 0.544, but its *t* statistic of 10.021 demonstrated that it remained statistically significant

and contributed meaningfully to the construct. Overall, the loadings supported the convergent measurement of compliance, accuracy, independence, impartiality, transparency, traceability, and report effectiveness.

Cronbach's alpha, Dillon–Goldstein's rho, composite reliability, average variance extracted, and Stone–Geisser's Q^2 were used to assess the quality and predictive relevance of the constructs. The findings are reported in Table 6.

Table 6. Construct Reliability, Convergent Validity, and Predictive Relevance

Construct	Cronbach's alpha	Dillon–Goldstein's rho	Composite reliability	AVE	SSO	SSE	Q^2
Generational values and behaviors	0.841	0.841	0.888	0.612	1,575.000	1,093.999	0.305
Organizational requirements	0.807	0.807	0.866	0.564	1,575.000	1,157.084	0.265
Technological empowerment	0.877	0.880	0.911	0.673	1,575.000	1,000.057	0.365
Risks and challenges	0.793	0.794	0.858	0.548	1,575.000	1,140.736	0.276
Generation Z	0.932	0.934	0.939	0.537	6,300.000	4,513.814	0.284
Audit quality	0.922	0.925	0.932	0.580	4,725.000	3,290.372	0.304

Cronbach's alpha values ranged from 0.793 to 0.932, while Dillon–Goldstein's rho ranged from 0.794 to 0.934. Composite reliability coefficients ranged from 0.858 to 0.939. All values exceeded 0.70, confirming satisfactory to excellent internal consistency. Generation Z had the highest Cronbach's alpha, at 0.932, followed by audit quality at 0.922. Technological empowerment also demonstrated strong reliability, with an alpha of 0.877 and composite reliability of 0.911.

All average variance extracted values exceeded the recommended threshold of 0.50. Technological empowerment had the highest AVE, at 0.673, followed by generational values and behaviors at 0.612. Audit quality had an AVE of 0.580, organizational requirements had an AVE of 0.564, risks and challenges had an AVE of 0.548, and the higher-order Generation Z construct had an AVE of 0.537. These results support convergent validity because each construct explained more than half of the variance in its indicators.

Stone–Geisser's Q^2 values were positive for all constructs and ranged from 0.265 to 0.365. Technological empowerment had the highest predictive-relevance value, at 0.365. It was followed by generational values and behaviors at 0.305, audit quality at 0.304, Generation Z at 0.284, risks and challenges at 0.276, and organizational requirements at 0.265. The positive Q^2 values indicate that the model possessed predictive relevance for all endogenous constructs. Values above 0.25 further suggest moderate predictive capability.

Table 7 presents the correlations among the constructs. The square roots of the AVE values are displayed on the main diagonal for assessment of the Fornell–Larcker criterion.

Table 7. Interconstruct Correlations and the Fornell–Larcker Criterion

Construct	1	2	3	4	5	6
1. Generational values and behaviors	0.782					
2. Organizational requirements	0.600	0.751				
3. Technological empowerment	0.728	0.575	0.820			
4. Risks and challenges	0.644	0.650	0.641	0.740		
5. Generation Z	0.878	0.808	0.881	0.846	0.733	
6. Audit quality	0.715	0.652	0.744	0.693	0.824	0.762

All correlations were positive. The strongest association was between Generation Z and technological empowerment, $r = 0.881$, followed by the association between Generation Z and generational values and behaviors, $r = 0.878$. Generation Z was also strongly correlated with risks and challenges, $r = 0.846$, organizational

requirements, $r = 0.808$, and audit quality, $r = 0.824$. These relationships indicate that the higher-order Generation Z construct was closely connected to its first-order dimensions and had a strong positive relationship with audit quality.

Technological empowerment had the strongest bivariate relationship with audit quality among the four Generation Z dimensions, $r = 0.744$. Generational values and behaviors were correlated with audit quality at $r = 0.715$, risks and challenges at $r = 0.693$, and organizational requirements at $r = 0.652$. Thus, stronger technological capacity, more favorable generational values and behaviors, greater organizational support, and more developed approaches to managing risks were each associated with higher perceived audit quality.

The Fornell–Larcker assessment requires the square root of each construct’s AVE to exceed its correlations with all other constructs. This requirement was satisfied for several comparisons among the first-order dimensions. However, it was not fully satisfied for the higher-order Generation Z construct and audit quality. In particular, the square root of the AVE for Generation Z, 0.733, was lower than its correlations with the first-order dimensions and audit quality. Similarly, the square root of the AVE for audit quality, 0.762, was lower than its correlation with Generation Z, 0.824. Therefore, although convergent validity was supported, the reported matrix indicates that discriminant validity was not fully established under the strict Fornell–Larcker criterion. The high correlations are partly consistent with the hierarchical specification of Generation Z as a higher-order construct composed of the four first-order dimensions, but additional assessment through indices such as the heterotrait–monotrait ratio would be required before claiming complete discriminant validity.

Variance inflation factors were examined to determine whether excessive multicollinearity existed among the indicators. Across the two reported specifications of the Generation Z indicators, VIF values ranged from 1.429 to 3.308. The lowest reported value was 1.429 for Z15, while the highest among the Generation Z indicators was 3.308 for Z2. For the audit quality indicators, VIF values ranged from 1.735 for H11 to 4.055 for H8. Other relatively high but acceptable values included 3.115 for H13 and 2.814 for H14. All reported VIF values were below the conventional threshold of 5.00. Consequently, no severe indicator-level multicollinearity was detected, and the indicators could be retained without a substantial risk of inflated standard errors or unstable coefficient estimates.

The structural model was evaluated using standardized path coefficients, bootstrapped standard errors, t statistics, and p -values. The results are presented in Table 8.

Table 8. Direct and Indirect Effects on Audit Quality

Effect type	Structural path	Path coefficient	SD	t	p	Result
Direct effect	Generation Z → Audit quality	0.824	0.018	45.650	<0.001	Supported
Indirect effect	Technological empowerment → Generation Z → Audit quality	0.282	0.013	22.546	<0.001	Supported
Indirect effect	Generational values and behaviors → Generation Z → Audit quality	0.252	0.010	24.899	<0.001	Supported
Indirect effect	Organizational requirements → Generation Z → Audit quality	0.212	0.012	17.559	<0.001	Supported
Indirect effect	Risks and challenges → Generation Z → Audit quality	0.216	0.011	19.852	<0.001	Supported

Generation Z had a strong, positive, and statistically significant direct effect on audit quality, $\beta = 0.824$, $SE = 0.018$, $t = 45.650$, $p < 0.001$. This coefficient indicates that more favorable Generation Z-related characteristics, expectations, professional behaviors, and workplace conditions were associated with substantially higher audit

quality. The magnitude of the coefficient demonstrates that Generation Z was the central explanatory variable in the structural model.

Technological empowerment had the strongest indirect effect on audit quality through Generation Z, $\beta = 0.282$, $SE = 0.013$, $t = 22.546$, $p < 0.001$. This result suggests that access to digital tools, digital competence, technology-supported accuracy, and organizational encouragement of digital development improved audit quality by strengthening the professional functioning of Generation Z auditors.

Generational values and behaviors had the second-largest indirect effect, $\beta = 0.252$, $SE = 0.010$, $t = 24.899$, $p < 0.001$. Recognition of Generation Z employees' values, encouragement of idea expression, learning opportunities, intergenerational cooperation, and participation in decision-making therefore contributed indirectly to higher audit quality.

Risks and challenges also had a positive and significant indirect effect on audit quality through Generation Z, $\beta = 0.216$, $SE = 0.011$, $t = 19.852$, $p < 0.001$. In the context of the measurement items, a higher score represented stronger risk awareness and more effective organizational management of technological, occupational, and intergenerational challenges. Accordingly, better identification and management of risks strengthened the contribution of Generation Z to audit quality.

Organizational requirements had a positive indirect effect of $\beta = 0.212$, $SE = 0.012$, $t = 17.559$, $p < 0.001$. Transparent procedures, compliance with work standards, role clarity, management support, and organizational training therefore influenced audit quality through their effect on the work behavior and professional adaptation of Generation Z auditors. Although this was the smallest of the four indirect effects, it remained substantial and statistically significant.

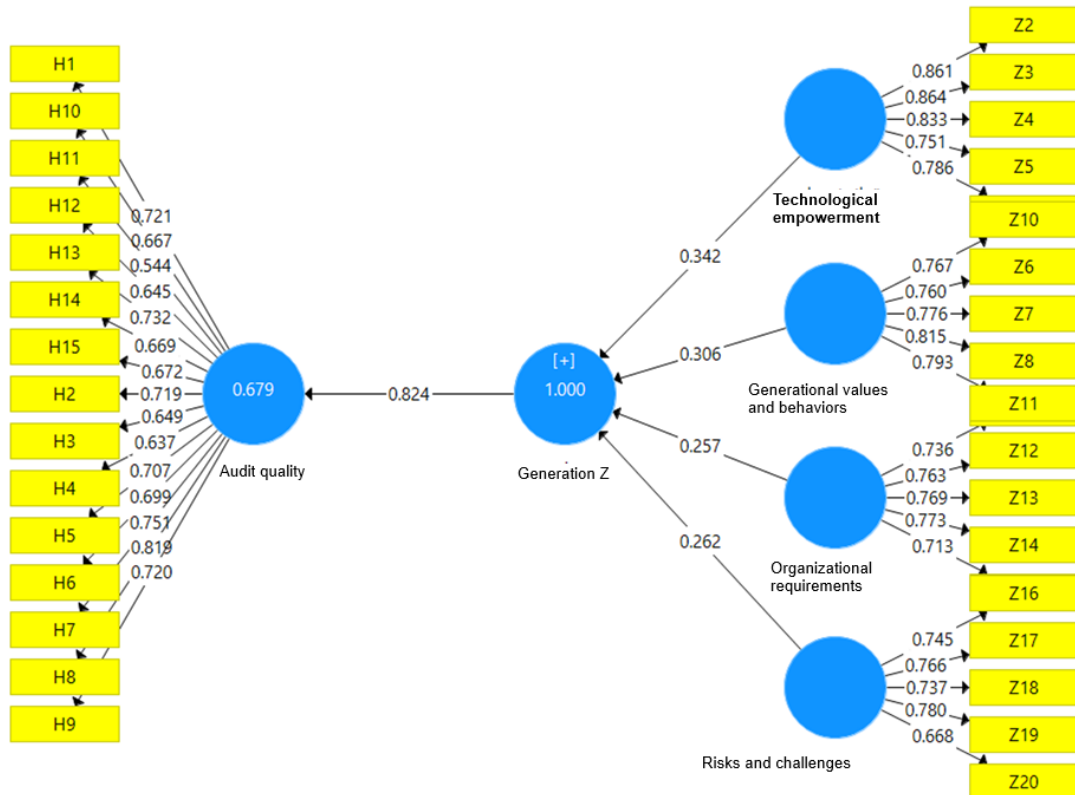


Figure 1. Standardized Path Coefficients of the Structural Model

The standardized path-coefficient model positions Generation Z as the central higher-order construct connecting technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges to audit quality. The figure demonstrates that the characteristics and professional functioning of Generation Z are shaped by technological conditions, workplace values, organizational structures, and risk-management practices. Generation Z subsequently exerts a strong direct effect on audit quality. Thus, Generation Z functions as the principal mechanism through which environmental, technological, behavioral, and organizational conditions are translated into audit outcomes.

The path model further indicates that audit quality depends not only on auditors' technical and professional competencies but also on the extent to which younger auditors are able to adapt to organizational structures, use technological resources, manage workplace pressures, participate in decision-making, and align their values with professional expectations. The strongest indirect pathway originated from technological empowerment, indicating that digital access and competence were particularly important in enabling Generation Z auditors to improve audit performance.

The bootstrapped t-value model confirms the statistical significance of the principal structural relationships. The path from Generation Z to audit quality was strongly significant, as were the indirect pathways originating from technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. All reported t statistics were substantially greater than 1.96, and all p-values were below 0.001.

The t-value model therefore confirms that the relationships were not attributable to sampling fluctuation. Organizational, technological, behavioral, and risk-related factors made statistically defensible contributions to the Generation Z construct, and Generation Z, in turn, made a statistically significant contribution to audit quality. The complete pattern supports the structural proposition that the influence of Generation Z on audit quality should be understood within a broader organizational and technological system rather than solely as an individual generational effect.

In summary, the descriptive findings showed that technological empowerment, generational participation, organizational support, risk management, and audit quality were all evaluated at moderate levels. Both questionnaires demonstrated excellent internal consistency. The data were non-normally distributed, supporting the application of partial least squares structural equation modeling. The measurement indicators had statistically significant factor loadings, the constructs demonstrated satisfactory reliability and convergent validity, and all Q^2 values indicated predictive relevance. Severe multicollinearity was not observed. Although the strict Fornell-Larcker criterion was not fully satisfied for all higher-order construct comparisons, the structural model showed a strong direct effect of Generation Z on audit quality and significant indirect effects of technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. Technological empowerment produced the largest indirect effect, highlighting digital competence and technological infrastructure as the most influential mechanisms through which Generation Z contributed to improved audit quality.

4. Discussion and Conclusion

The present study examined the effect of Generation Z on audit quality and tested an applied model incorporating technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. The findings demonstrated that Generation Z had a strong, positive, and statistically significant direct effect on audit quality. The standardized path coefficient between Generation Z and audit quality

was 0.824, with a *t* statistic of 45.650 and a significance level below 0.001. This result indicates that the collective characteristics of Generation Z auditors, including their technological orientation, occupational values, behavioral patterns, expectations of the organization, and responses to professional challenges, are strongly associated with the quality of audit processes and outcomes. The results further showed that technological empowerment, generational values and behaviors, organizational requirements, and risk management exerted significant indirect effects on audit quality through Generation Z. Among these variables, technological empowerment produced the largest indirect effect, followed by generational values and behaviors, risks and challenges, and organizational requirements. The model also demonstrated acceptable reliability, convergent validity, and predictive relevance, confirming that the proposed dimensions formed a coherent framework for explaining the contribution of Generation Z to audit quality.

The strong direct effect of Generation Z on audit quality may be explained by the distinctive position of this cohort within the contemporary auditing environment. Generation Z has entered the profession during a period in which auditing is increasingly dependent on digital documentation, automated procedures, data analytics, electronic communication, and rapidly evolving accounting information systems. Members of this generation have generally grown up with continuous access to digital technologies and are more accustomed than previous cohorts to obtaining, processing, and exchanging information through technological platforms [11-13]. In auditing, such familiarity can contribute to faster adaptation to audit software, more efficient use of digital evidence, improved navigation of complex databases, and greater willingness to adopt technological innovations. These capabilities can enhance the speed, precision, traceability, and consistency of audit procedures, which are central elements of audit quality.

The finding that Generation Z positively affected audit quality is also compatible with the professional nature of auditing. Audit quality depends on the auditor's technical knowledge, ability to assess evidence, compliance with professional standards, exercise of skepticism, ethical conduct, and capacity to identify and communicate material problems [2]. Generation Z's openness to learning, rapid information processing, and familiarity with interactive digital environments may strengthen these professional functions when supported by appropriate training and supervision. The findings therefore suggest that generational characteristics do not operate independently of professional competence. Rather, their positive contribution emerges when digital agility, learning orientation, and participatory behavior are integrated with accounting knowledge, ethical standards, and disciplined audit methodology. This interpretation is consistent with the argument that the quality of accounting knowledge directly influences the effectiveness and credibility of accounting and auditing practice [3].

The descriptive results showed that audit quality was evaluated at a moderate level. Compliance with professional standards, report accuracy, independence, transparency, traceability, and the practical usefulness of audit recommendations all received mean scores below the optimal range. The highest mean was associated with the contribution of audit recommendations to organizational performance, whereas lower means were reported for strict compliance with professional and ethical standards and for the production of accurate, error-free audit reports. This pattern indicates that respondents recognized the practical value of auditing but perceived weaknesses in the technical consistency and precision of audit implementation. Previous studies have emphasized that independent auditing becomes useful only when it improves the reliability and decision usefulness of financial statements [1]. Similarly, accounting standards contribute to high-quality information only when they are implemented accurately and consistently by competent professionals [4]. The moderate audit-quality scores

therefore suggest that the presence of formal standards alone is insufficient and that greater attention must be paid to auditors' capabilities, organizational controls, training, and professional behavior.

The finding that technological empowerment had the strongest indirect effect on audit quality is one of the most important results of the study. Technological empowerment included access to modern tools, encouragement to develop digital competencies, the use of technology to increase speed and accuracy, and the reduction of work-related errors. Its indirect effect on audit quality was 0.282 and was statistically significant. This result indicates that Generation Z auditors are more likely to improve audit quality when organizations provide appropriate digital infrastructure and create opportunities to apply and expand technological skills. This interpretation accords with descriptions of Generation Z as a digitally fluent cohort that responds positively to technology-rich learning and working environments [12, 14]. However, the descriptive means for technological empowerment remained moderate, indicating that the organizations represented in the sample had not fully utilized this potential.

The importance of technological empowerment can also be understood through its relationship with accounting information quality. Reliable accounting and auditing increasingly depend on integrated information systems, accurate data processing, timely access to records, and the effective use of analytical tools. The quality of accounting information is influenced by human competence, organizational systems, management support, and technological infrastructure [5]. When Generation Z auditors receive adequate access to advanced systems and appropriate training, their digital familiarity can facilitate more comprehensive testing, faster detection of anomalies, and improved documentation. Conversely, insufficient access to technology or inadequate training may prevent digital familiarity from being converted into professional performance. Thus, the results support the view that technological competence must be institutionally enabled rather than treated as an automatic attribute of younger employees.

The positive role of technology is also consistent with the need for transparency in accounting and auditing. Transparent financial reporting requires accurate data, traceable procedures, understandable disclosures, and the capacity to verify how conclusions have been reached [7]. Digital audit systems can enhance transparency by preserving electronic trails, standardizing documentation, facilitating supervisory review, and enabling the systematic comparison of records. Generation Z's comfort with digital platforms may therefore strengthen the traceability and reviewability of audit work. This mechanism may partly explain why technological empowerment emerged as the strongest indirect predictor of audit quality in the structural model.

Generational values and behaviors had the second-largest indirect effect on audit quality, with a coefficient of 0.252. This dimension included the recognition of personal values, encouragement to express ideas, learning opportunities, intergenerational cooperation, and participation in decision-making. The result indicates that Generation Z's contribution to audit quality depends substantially on whether organizations create an environment in which younger auditors can communicate, learn, contribute ideas, and participate meaningfully in professional processes. Generation Z has frequently been characterized as valuing transparency, inclusion, rapid feedback, personal development, and meaningful involvement [14, 15]. When these expectations are acknowledged, younger auditors may demonstrate greater engagement, commitment, and willingness to identify inefficiencies or propose improvements.

The positive association between generational values and audit quality may also be explained by Generation Z's preference for open communication and collaborative learning. Audit work is inherently team-based and involves continuous interaction among junior auditors, senior auditors, managers, clients, and specialists. Effective communication enables audit teams to share evidence, challenge assumptions, clarify responsibilities, and resolve

discrepancies. Generation Z employees may contribute positively when their tendency toward rapid communication and idea exchange is directed through formal professional channels. Research on the Generation Z workforce has similarly emphasized the importance of organizational culture, opportunities for development, supportive communication, and employee participation [16, 18]. The present results extend this understanding to auditing by showing that these conditions are not merely related to employee satisfaction or retention but are also connected to the quality of professional outputs.

At the same time, the moderate descriptive scores for generational values and behaviors indicate that audit organizations had not fully responded to these expectations. Participants reported only moderate levels of recognition of Generation Z's personal values, freedom to express opinions, and influence on work-related decisions. This partial alignment may limit the extent to which younger auditors contribute innovative ideas or raise concerns about errors and inefficiencies. In auditing, psychological and professional safety are important because junior team members may identify relevant problems but hesitate to communicate them within rigid hierarchies. Strengthening participatory structures could therefore improve both employee engagement and the detection of audit risks.

Organizational requirements also had a significant indirect effect on audit quality. Although its coefficient of 0.212 was the smallest among the indirect effects, it remained substantial and statistically significant. This dimension included transparent organizational processes, compliance with procedures, clarity of responsibilities, management support, and the provision of appropriate training. These findings demonstrate that Generation Z's characteristics can contribute to audit quality only within a structured professional environment. Auditing requires a balance between flexibility and standardization. Younger auditors may prefer autonomy and rapid innovation, but audit quality also requires strict documentation, supervision, ethical compliance, and adherence to established procedures [2].

The descriptive findings revealed that management support received the lowest mean among the Generation Z questionnaire items. This result is particularly important because management support can determine whether digital competencies and constructive generational behaviors are translated into effective performance. Talent-management research has shown that Generation Z employees are more likely to remain engaged when organizations provide clear development pathways, credible employer values, supportive leadership, and opportunities for growth [15, 16]. If audit firms fail to provide such conditions, they may experience reduced motivation, turnover, or underutilization of younger employees' capabilities. The findings are also consistent with evidence that generational challenges in organizations often arise from differences in expectations, communication, authority, and management style [17].

The significance of organizational requirements can further be interpreted in light of adaptation to changing work arrangements. Financial institutions and professional organizations have faced considerable challenges in managing employee adaptation during transitions between remote, hybrid, and office-based work [22]. Generation Z entered the labor market during a period when flexibility and technology-mediated work had become common. Audit firms must therefore develop procedures that preserve supervision, confidentiality, documentation quality, and team coordination while also responding to younger employees' expectations for flexibility. Clear organizational policies, appropriate training, and supportive management can reduce uncertainty and prevent flexible work practices from weakening audit control.

Risks and challenges also exerted a significant indirect effect on audit quality, with a coefficient of 0.216. In the present study, higher scores on this dimension reflected stronger awareness and more effective management of

technological, organizational, and intergenerational risks. The positive effect therefore indicates that audit quality improves when organizations identify risks, reduce technology-related errors, manage rapid workplace changes, address intergenerational difficulties, and learn from previous experience. This finding is especially relevant because Generation Z's strengths may be accompanied by challenges related to stress, rapid change, digital overdependence, and different expectations regarding professional life.

Previous studies have suggested that Generation Z may experience elevated anxiety, pressure, and uncertainty in rapidly changing environments [19]. Psychosocial differences may also influence motivation, communication, emotional responses, and adaptation to organizational demands [20]. Auditing involves deadlines, responsibility for consequential judgments, complex client relationships, and the possibility of professional liability. These conditions can intensify stress among inexperienced auditors. The relatively low descriptive score for resistance to stress arising from rapid workplace change supports this interpretation. Effective mentoring, manageable workloads, clear communication, and structured feedback may therefore be necessary to prevent psychological pressure from reducing concentration and professional judgment.

The findings regarding risks and challenges can also be related to trust. Auditing supports trust by providing an independent assessment of financial information, but trust is weakened when audit procedures are inconsistent, errors are overlooked, or professional judgment is influenced by external pressures. Economic and professional relationships depend on mechanisms that reduce uncertainty and support confidence between parties [8, 9]. By strengthening risk management and helping Generation Z auditors respond appropriately to technological and organizational pressures, audit firms can preserve the credibility of audit judgments and contribute to greater stakeholder trust.

The strong correlation between Generation Z and audit quality further indicates that generational characteristics are closely linked to professional outcomes. Generation Z was also highly correlated with technological empowerment, generational values and behaviors, organizational requirements, and risks and challenges. These high relationships support the conceptualization of Generation Z as a higher-order construct shaped by multiple interacting dimensions. Nevertheless, the strict Fornell–Larcker criterion was not fully satisfied for all comparisons involving the higher-order Generation Z construct and audit quality. This finding suggests substantial conceptual overlap and indicates that the dimensions are closely interconnected. From a substantive perspective, this overlap is understandable because technological skills, values, organizational experiences, and professional risks collectively shape the performance of Generation Z auditors. However, it also indicates that future model refinement and additional discriminant-validity testing may be needed.

The predictive-relevance results showed that all Q^2 values were positive and above 0.25, demonstrating that the model had moderate predictive capability. Technological empowerment had the highest Q^2 value, reinforcing its central role in the model. The reliability coefficients and average variance extracted values also confirmed that the constructs were measured consistently and captured adequate proportions of indicator variance. Taken together, these findings provide empirical support for a model in which Generation Z acts as the principal link between technological, behavioral, organizational, and risk-related conditions and audit quality.

More broadly, the findings suggest that the arrival of Generation Z should not be viewed solely as a demographic change. It represents a transformation in the technological, communicative, motivational, and organizational dynamics of audit work. Generation Z may improve audit quality through digital adaptability, learning orientation, openness to feedback, and willingness to engage with innovation. However, these benefits are conditional on the presence of professional training, ethical supervision, clear procedures, effective risk management, and supportive

organizational cultures. The study therefore supports an integrative interpretation: Generation Z can become an important resource for audit quality, but the realization of this potential depends on how audit institutions manage the relationship between generational characteristics and professional requirements.

This study had several limitations. The use of a cross-sectional design prevented definitive conclusions regarding causal relationships among technological empowerment, generational characteristics, organizational requirements, risks, and audit quality. The data were also collected through self-report questionnaires, which may have been influenced by social desirability, common-method variance, or differences in respondents' interpretations of the items. The sample included several professional groups with different ages, responsibilities, and levels of experience, and these differences may have affected perceptions of Generation Z and audit quality. In addition, audit quality was measured through respondents' perceptions rather than through objective indicators such as inspection results, detected misstatements, audit-report accuracy, restatement rates, or regulatory sanctions. The study was also conducted within a specific professional and organizational context, which may limit the generalizability of the findings to other countries, regulatory environments, audit-firm sizes, or types of audit engagements. Finally, the incomplete satisfaction of the strict Fornell–Larcker criterion suggests that some constructs may have overlapped conceptually and should be interpreted cautiously.

Future studies should use longitudinal designs to examine how Generation Z auditors' competencies, values, and professional behaviors develop over time and whether their effects on audit quality change with greater work experience. Researchers should combine questionnaire data with objective audit-quality indicators, supervisor evaluations, performance records, and qualitative interviews to reduce dependence on self-reported perceptions. Comparative studies could investigate differences between Generation Z and earlier generations, between large and small audit firms, and across public, private, and governmental auditing environments. Future research should also examine possible mediating and moderating variables, including professional skepticism, organizational commitment, digital competence, ethical climate, leadership style, workload, job stress, and intergenerational knowledge transfer. The measurement model could be refined by using additional discriminant-validity procedures and by testing alternative hierarchical specifications of the Generation Z construct. Cross-cultural studies would further clarify whether the observed relationships are universal or depend on national culture, labor-market conditions, professional regulations, and technological maturity.

Audit firms should treat the integration of Generation Z as a strategic quality-management issue rather than merely a recruitment concern. Organizations should invest in advanced audit technologies, structured digital-skills training, secure information systems, and opportunities for younger auditors to apply technological knowledge to real audit tasks. Managers should provide clear role expectations, frequent and constructive feedback, transparent career pathways, and mentoring relationships that connect junior auditors with experienced professionals. Intergenerational teamwork should be strengthened through collaborative training, formal knowledge-transfer processes, and communication practices that respect both professional hierarchy and younger employees' need for participation. Audit firms should also monitor workload, stress, and adaptation to rapid technological change, while ensuring that flexibility does not weaken documentation, supervision, independence, or ethical compliance. By aligning technological infrastructure, leadership practices, professional education, and risk management with the characteristics of Generation Z, audit organizations can improve employee engagement and convert generational change into higher audit quality.

Authors' Contributions

Authors equally contributed to this article.

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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