



The Organizational Climate and its Impact On the Innovative Behavior of Auditors

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Abstract

The research aims to know the type of organizational climate prevailing in the organization under study and the type of relationship with the innovative behavior of auditors, and to know the extent to which the auditor was affected by the type of climate in the organization, whether positive or negative and to address the weaknesses that appear. A sample consisting of (105) was selected from the accountants and auditors working for the General Company for the Automotive Industry in Baghdad, all of the accountants and auditors, was taken. Data were collected by distributing the questionnaire, and the main hypothesis was fulfilled and a positive relationship effect of organizational climate on the innovative behavior of auditors was established. Several sub-hypotheses were fulfilled, and a set of important recommendations was made to address the vulnerability in some areas where there was a weak effect relationship on the dimensional level of the independent variable with the dependent variable. The previous studies were used in setting the dimensions of the dependent and independent variables. And that each organization has its organizational climate and even at the level of departments within the same organization, so leaders must be fully aware of all environmental changes that may cause change or damage to the organizational climate, work to find remedies for problems through the development of new solutions and not dependence On previous solutions to new problems. The organization must work to increase the moral and material incentives for workers who have innovative behavior.

Keywords: Organizational Climate, Innovative Behavior, Auditors.

Introduction

The researchers are the subject of the organizational climate, one of the important topics in the field of management and organizational behavior that has the attention of thinkers and researchers, because of its effective impact on the present and future of organizations, and its importance appears through its clear role in the success of the organization and achieving its goals to keep pace with development and work to keep it in the long term different in An educated organization that is truly a feature of the twenty-first century that requires a different organizational environment and is not traditional, Encouraging learning, which is the decisive element, and the active promoter of the foundations of contemporary organizations and the key to prosperity and continuous success in the current situation in the era of the knowledge, information, and digital revolution (أبو شيخة, 2005); (محمد, 2018): (الطيب, 2008). The greatest responsibility lies with this in general management, which makes it facing new challenges that require the development of administrative patterns to keep pace with current devel-

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opments. Consequently, increasing interest by organizations in innovative behavior is that it has become one of the necessary and crucial matters facing many of the challenges imposed on it by the internal and external environment, rapid technological changes, intense competition, and the information and technology revolution (المدهون, 2012); (السكران, 2004). In order for enterprises to develop and increase their innovative capabilities, they must adopt leadership patterns that recognize the value and importance of creativity and encourage it and provide the necessary factors that would enable and continue to work, Where these leaders guide and direct the auditors' behavior towards searching for opportunities, generating new ideas and verifying them by scientific methods and carrying threats and risks in ways to support and implement them so that innovation becomes a permanent behavior practiced by workers permanently where workers cannot practice innovation under leaders who resist change and renewal In the ways and methods of work and therefore the leadership patterns are considered one of the most factors that affect innovation in the organization in a way and from here the effective leadership is the objective description of the environmental characteristics of the work of the organization as it is the most important and decisive factor in the success or failure The organization because of the important, essential and effective role of the leader in influencing the behavior of employees and guiding them towards achieving the goals of the organization (علي وفاطمة, 2015): (الخشروم, 2011); (سلامة, 2016).

Upon reviewing the theoretical backgrounds and the most important findings of many studies, we found that the organizational climate with its various variables has a large role in influencing the behavior of organizations regarding innovation and specificity. and the most influential dimensions of the organizational climate in this are the philosophy of the senior management and its leadership style in terms of encouragement, risk tolerance, teamwork and giving opinions and suggestions, as well as it was not clear that there are differences towards the elements of the organizational climate with gender, but it is clear that there is a difference about responsibility and the rewards system.

also, there is a strong influence on the dimensions of the organizational climate on the organization's productivity level, through the high level of employee performance and job satisfaction that workers feel. It was found that the dimensions of the organizational climate represented in the organizational structure, communications, control, and motivation affect innovative behavior. In addition to that, the method of making decisions within the organization will be affected by the organizational climate about choosing the best decision that is appropriate for the organization and which will be profitable, as well as the organizational climate of the organization will directly affect workers and their level of performance as well as the individual decisions they make that affect the future of the organization (عبد الرحمن, 2018).

Theoretical framework and review of previous studies

Several previous studies that were relied upon to construct the hypotheses of the current study were taken to know the gaps that the previous studies did not address, to properly build the problem and importance of the current study.

- 1- **The study of "Shanti" (الشنطي, 2006) The effect of the organizational climate on the performance of human resources:** The study aimed to identify the effect of Dimensions of the prevailing organizational climate on the performance of human resources. The study concluded that the attitudes of the sample members towards the organizational climate were positive, and the organizational climate had a positive effect on raising the performance of human resources, the study stressed the need to amend the organizational structure to suit the organizational climate and to move towards decentralization and work to delegate powers to the lower administrative levels and work to strengthen self-monitoring and follow-up to improve them continuously.
- 2- **The study of "Ishaq" (إسحق, 2012) The role of dimensions of organizational climate in promoting administrative innovation in industrial organizations:** He pointed out that the pos-

itive organizational climate is the best environment to increase innovation and enhance it in the organization at all levels. And the dimensions of the positive organizational climate strongly affect the increase in innovative behavior and contribute to supporting organizations to adopt a competitive strategy, by promoting individual and group creative thinking among workers, and among what has been reached is that the simplified organizational structure without complexity contributes to the rule of a positive organizational climate.

- 3- **The study of "Ali" (علي, 2016) The innovative behavior of individuals in achieving entrepreneurial modern organizations:** The study aims to identify the extent of the company's interest in developing the innovative behavior of workers, which has become a feature of development and focus on the importance of the human element in achieving leadership for organizations, by motivating workers and encouraging them to present their best assets to advance their organizations as well as listening to their views, in addition to caring for their ideas, And to make work relations more flexible, and eliminate the state of fear among managers from not adopting any new ideas, because they believe that they may be losing for the first time, and the spirit of risk that is a catalyst for behavior must be encouraged.
- 4- **The study of "Khatab" (خطاب, 2017) The relationship of the level of innovative behavior with the organizational climate in kindergarten:** He indicated that the organizational climate in which workers live in the organization is an effective variable in its effect on increasing organizational performance. In increasing the positive feeling among individuals, and the employees' feeling of compassion, reassurance, confidence, and willingness to do their utmost, he stressed the need to develop individual and institutional performance through improving the organizational climate and developing an effective accountability system based on clear principles and criteria and adopting an incentive system that rewards cognitive efforts.
- 5- **The study of "Naoum" (نعوم, 2017) The effect of work stress on creative behavior among workers:** The importance of the study lies in taking precautions as a first step to face the sources of work stress and knowing the level of its negative impact on innovative behavior. And find the best ways to motivate workers and encourage their innovative behavior, despite the pressures of work. And that exposure to medium pressure during work creates a kind of challenge, enthusiasm, motivation, and activity among workers to face this pressure and increase their innovative behavior, But the extreme pressure and excess of the individual's ability may lead to harmful and negative results that will be reflected in the health of the individual and the organization, which hinders innovative behavior.
- 6- **The study of "Harath" (حرث, 2018) The role of the organizational climate in promoting innovation in the organization:** The organizational climate is one of the main factors for the success of organizations, not only in their goals but in achieving innovation and bringing about developments in all their activities, because understanding the work environment is the best way to identify indicators that have a direct impact on employee behavior. It was concluded that the necessity to focus on self-censorship and positive, transparency in dealing with employees and make organizational policies characterized by clarity and consistency and enhance the orientation towards adventure in adopting new ideas.
- 7- **The study of "Ibrahim" (إبراهيم, 2018) The effect of administrative empowerment on employees' innovative behavior:** The study aims to try to identify the level of application of the prevailing administrative empowerment dimensions and identify the level of innovative behavior. It was concluded that the increased empowerment represented in giving powers and responsibilities to workers and encouraging them to participate in decision-making and granting them appropriate compensation has contributed to increasing innovative behavior. Empowerment and trust, allowing information to

flow, and increasing opportunities for dialogue and understanding contributed greatly to creating an appropriate organizational climate in which the features of innovative behavior emerge.

Our study was different from other studies because it focused on auditors and knowledge of how affected by the organizational climate in the performance of their work. We have taken multiple dimensions of both the organizational climate and innovative behavior to delve deeper into the finer details of the variables of the current study. Indeed, many conclusions and recommendations have been reached that organizations can benefit from and apply to auditors to increase their efficiency and be more in line with their environment, and be of innovative behavior

Research Problem

The organizational climate is one of the most important variables necessary for the success of organizations in achieving the goals set efficiently and effectively, and for the sake of an appropriate working environment and influencing the behavior of workers, many studies in the field of organizational climate indicated that it is one of the most important determinants of an educated organization that contributes to increasing levels of innovation and organizational success among workers and achieving Organizational goals efficiently and effectively. The presence of the appropriate organizational climate positively affects the increase in innovative behavior. Also, the work in the absence of innovative thinking is one of the elements that negatively affect the performance of the organization. Innovative behavior is one of the necessities of organizations. Because of the growth and breadth of beneficiaries' needs, organizations need innovation for continuous renewal and improvement of their performance. Organizations must rely on workers as an important component of achieving innovations because innovative individuals are the ones who can deal with problems and performance gaps.

Despite the increasing importance of the accounting profession due to the increasing complexity of the activities of business organizations in recent times, the emergence of technology and the rapid progress in business and focus on the audit process as the final compass for the evaluation of accounting work, most business organizations, including those working in Iraq, do not seek to provide a positive regulatory environment that It facilitates the performance of the audit function and raises the level of innovation for the bodies that exercise the control and auditing process, and this in a manner that has a negative impact on the results of the audit work and has been proven by many specialists in the control side, whether on a local or international level.

We have studied the effect of the organizational climate on employee satisfaction to answer two questions:

- 1- What is the nature of the organizational climate in the respondent organization?
- 2- Does the organizational climate have an impact on the innovative behavior of auditors?

Research Importance

The importance of the research shows that it is an attempt to present a theoretical and field framework that links the organizational climate with the innovative behavior of the auditor and the knowledge of the extent of the positive organizational climate in increasing innovative behavior. The importance of the organizational climate is also evident because of its great impact on the development of the innovative behavior of workers and its role in determining the level of organizational activities that help to increase the innovative behavior and raise the level of their aspirations and directions. In the midst of a positive organizational climate, individuals work to creatively organize their business performance. Also, the importance of research lies through researchers' interest in the field of organizational behavior, as it is closely related to human resources and has an impact on improving employee performance and raising their level of innovation.

The organizational climate represents the outcome of all internal and external environmental factors as interpreted and analyzed by its employees, which includes a set of characteristics that distinguish the work environment in the organization directly between individuals working in this environment, and that have a reflection or influence on their motivations and behavior.

This is reflected in the innovative behavior of the auditor, which represents one of the most important elements of the success of the audit process through the integrated course in internal control of financial operations for business organizations and expressing an opinion on the result of the accounting work in the best possible manner of accuracy and objectivity depending on a distinct and unique series of methods and effective control procedures to accomplish That mission.

Research Aims

The research aims to achieve the following:

- 1- Shedding light on one of the most important tools of the auditing process represented by auditors by showing the effect of the organizational climate on the innovative behavior of the auditor and how it can be reflected in the success of the audit process significantly.
- 2- Explain the concept of organizational climate as one of the most important modern concepts surrounding business organizations and strive to divide this concept into positive and negative, which is caused by external environmental variables and internal environmental variables and the extent of their impact on the performance of business organizations in general and oversight performance in particular.
- 3- Test the relationship between organizational climate dimensions and the auditor's innovative behavior.
- 4- Disclosing the extent of auditors' involvement in innovative behavior.
- 5- Formulating a set of conclusions and recommendations that can contribute to drawing a picture of the distinguished and innovative performance of the auditors and the results of that performance.

Research Hypotheses

The first main hypothesis: There is a statistically significant impact relationship between the organizational climate and the auditor's innovative behavior.

This hypothesis includes a set of sub-hypotheses:

- **The first sub-hypothesis:** There is a statistically significant influence relationship between the organizational structure and the auditor's innovative behavior.
- **The second sub-hypothesis:** There is a statistically significant influence relationship between the pressure structure and the auditor's innovative behavior.
- **The third sub-hypothesis:** There is a statistically significant influence relationship between the conflict and the auditor's innovative behavior.
- **The Fourth sub-hypothesis:** There is a statistically significant influence relationship between incentives and the auditor's innovative behavior.
- **The Fifth sub-hypothesis:** There is a statistically significant influence relationship between participation and the auditor's innovative behavior.
- **The sub-Sixth Hypothesis:** There is a statistically significant impact relationship between support for new ideas and the auditor's innovative behavior.

Research Measurement and Sample

Through reviewing several studies related to the research variables, the best measures that fit with the research sample were chosen from the auditors, shown in Table (1). A sample consisting of (105) was selected from the accountants and auditors working for the General Company for the Automotive Industry in Baghdad., They represent part of a research community of (436) employees. A Five-Likert scale was used to measure the results of the research.

Table (1) study variables

Variable	Variable type	Dimensions	No.	References
organizational climate	Independent	Organizational Structure	X1	(عزیز، 2013)، (عبد الرزاق ومحمود، 2012)
		Stressors	X2	
		Conflict	X3	
		Incentives	X4	
		Participate	X5	
		Support for new ideas	X6	
auditor's innovative behavior	Dependent	originality	Y1	(الزبيدي، 2017)، (البدراي، 2014)
		Flexibility	Y2	
		Fluency	Y3	
		Sensitivity to problems	Y4	
		Susceptibility to change	Y5	
		Taking the risk	Y6	
		Communications capacity	Y7	

The Concept of Organizational Climate

(مصطفى، 2016) believes that the organizational climate reflects the personality of the organization and refers to all internal and external conditions that surround the employee during his work and that affect his behavior and shape his attitudes towards his work and towards the organization itself as it determines his satisfaction and the level of his performance. While others (عزیز، 2017) see that the organizational climate is a set of characteristics of a measurable work environment that people perceive in the work environment in a direct or indirect manner and that affects their motivation and behavior. Vanajan et al, (2020) indicated that it includes a set of characteristics that characterize the internal environment of the organization in which individuals work and affect: their attitudes and perception because they have a high degree of stability and relative stability and in a way that makes them different from other organizations.

Olsson et al, (2019); (سلمان وأخرون، 2015); (محمد، 2018) added that the organizational climate represents the set of prevailing values and trends that arise as a result of the interaction of individual personal characteristics and organizational characteristics within a specific period, which are reflected in the form of behavioral patterns of workers and affect their level of job satisfaction Positively or negatively "and in what distinguishes it from other organizations." Lan et al., (2020) define the organizational climate as a feature of an organization that enjoys relative stability and provides "social and psychological" conditions favorable to individuals and allows them to exchange relationships with the organization and contribute to shaping individuals' values, beliefs, and attitudes.

The Importance of Organizational Climate

The organizational climate issue for organizations occupies special importance given its perceived effects, whether direct or indirect, as well as the organizational climate in any organization plays an "influential" and decisive role in achieving its goals, and influencing the various administrative phenomena related to individuals within organizations, as well as its apparent influence. In the various activities of the organizations, whether they are in-depth in their performance of their work and the achievement of their goals or their relationship to the surrounding environment. (Kuenzi et al., 2019) (صادق، 2018).

The importance of the organizational climate is highlighted by its effect on organizations to achieve their planned goals that are related to the prevailing climate within work, and its effectiveness in achieving

the final goals to which any organization aspires is a direct impact. The organizational climate also contributes to achieving the effectiveness of the organization through its effects on satisfaction and job performance of individuals and provides psychological and human environments and enhances the satisfaction of workers in the organization and stimulates their creative potential, as well as helps in aligning the actors between the main organizational elements (organizational structure, organizational culture, management) and improves The performance of the regulator strengthens its competitive position in the market and helps in attracting and retaining skilled human resources. The organizational climate effectively affects the process of managerial development by influencing managerial performance, interests, and direction for managers (عزیز, 2013), (Willis et al., 2019); (المدهون, 2012).

Organizational Climate Characteristics

Through the concept and importance of the organizational climate, the characteristics and characteristics of its agencies can be determined: (البدر, 2006), (عبد الرزاق ومحمود, 2012), (Bernardi, 2019).

- 1- Workers see the organizational climate according to their perceptions, not necessarily as it already exists, that is, the organizational climate expresses the characteristics of the organization as perceived by its workers, and their attitudes, behaviors, level of performance and creativity are reflections of the impact of their perceptions of those environmental characteristics.
- 2- The organizational climate is characterized by a constant quality, in the sense that the characteristics of the organizational climate are characterized by a degree of relative stability, but it is subject to change over time and this characteristic is derived from the fact that the personality of the organization is an acquired process, and is influenced by the many related variables.
- 3- The climate arising in an organization directly affects the behavior of workers.
- 4- The organizational climate differs from the administrative climate, which is a "narrower term" than the term organizational climate.
- 5- The organizational climate is an idea of one tissue as indivisible as the human personality, and it is a specific embodiment of objective variables.
- 6- The organizational climate is fundamentally determined by the characteristics of others, their behavior, attitudes, and expectations.

Methods of Measuring the Organizational Climate

Measurements represent an important tool in field tests of different organizational and social phenomena. The most common and comprehensive approaches to measuring the organizational climate are (الطويل والسبعأوي, 2012) (Caniëls & Baaten, 2019):

- 1- Multiple measurements approaches to organizational characteristics: This entry limits the organizational climate to a set of organizational characteristics that can be measured, such as the size of the organization, administrative levels, the size of the workforce, the productivity rate, and the organizational structure.
- 2- Perceptual measurement approach to organizational characteristics: This approach relies on a set of measures perceived by individuals working in the organization, which is the organizational climate a characteristic, feature, or a major aspect of regulation.
- 3- Perceptual measurement approach to personal characteristics: This approach focuses on personal measures, which is the organizational climate is a set of summaries summarized and comprehensive for specific perceptions of individuals and these perceptions are measured by the perceptions of individuals working in the organization, and this entrance believes that the organizational climate is a characteristic in the individual more than it is Organizing capacity.

Organizational climate dimensions

After reviewing many studies, we found that the specific dimensions of the organizational climate differ among researchers due to the multiplicity and diversity of variables and factors, the most important of which are the organizations' environments as well as the variations of the study entries. The current study will address six dimensions of the organizational climate for the purposes of this study, namely: (كريم, 2017), (الحداد, 2017); (عزین, 2013), (organizational structure, stresses, conflict, incentives, participation, support of new ideas,).

- 1- Organizational structure: The organizational structure is one of the most important dimensions of the organizational climate, which includes a composition consisting of a group of centers and administrative units with specific organizational powers and responsibilities. The pyramid. It also defines it as the framework within which to define how the work is divided, distributed, coordinated, and organized by the departments and divisions of the organization.
- 2- Stress: These are tensions in daily life at work and affect individuals working in the organization and affect their behaviors and their relationship with each other, and that most of the sources of these stresses are from the inputs of the surrounding environment, as they include external variables or exceptional requirements that make the individual in an unusual situation.
- 3- Conflict: Conflict is one of the natural phenomena present in organizations, which is imperative because consistency and stability on an ongoing basis are almost impossible, and that any organization cannot write to survive and continue in a state of permanent rest, even if it operates within well-known and recognized plans, and conflict has It arises within organizations between administrative units or between individuals.
- 4- Incentives: The concept of incentives can be defined as the set of influences that are used to stimulate the motivation of the individual as they are external influences that move the self-behavior towards the satisfaction of certain needs he wants to obtain.
- 5- Participation: Participation means that it is the process of giving individuals working in different administrative levels the opportunity to participate in decision-making processes in the businesses that are practiced by them.

Types and Classifications of Organizational Climate

Note that the climate is positive. It is a fixed pattern that can be applied in any circumstances and in any environment, where natural, environmental and other differences lead to the necessity of a distinct organizational climate for each organization, and opinions about the organizational climate have multiplied, some distinguish between two basic climates (Positive organizational climate, organizational climate: negative.) (الوزان, 2006), (Ancarani & Giammanco, 2019).

Vanajan & Henkens, (2020) considers that the organizational climate can be distinguished into (Associate Organizational Climate, Obstructive Organizational Climate) or another name (Healthy Organizational Climate, Sick Organizational Climate).

Jones et al., (2020); Lan et al (2020) indicated that there is another classification that can be summarized in three patterns as follows:

- 1- The authoritarian climate: It is that which depends entirely on the use of official authority, which is used permanently and continuously, and all decisions in it come from the top, the freedom of the individual confiscated and his decisions are restricted. This system is characterized by dictatorship and its climate is negative.

- 2- Democratic climate: It is based on direct communication, assuring human relations and freedom to work, solving problems, achieving goals, encouraging discussion, exchanging views, and participating in management.
- 3- The cooperative environment in which management sets the goals of the organization. It allows executives to set procedures for the means of carrying out work, in addition to that it provides workers with the means of professional advancement, and provides them continuously with information on their work performance through reports.

There is an innovative organizational climate, which is an atmosphere that encourages innovative thinking, which increases the motivation of individuals for creative thinking and helps support their positive attitudes towards new ideas versus other types of climate, including the conditions that impede innovation, frustrating the motivation of the innovative individual, or involve an explicit or hidden threat. For innovative activity (كريم, 2017).

The organizational climate can also be classified according to its characteristics through the organization's perceptions of the organizational climate, where there can be an authoritarian organizational climate in which individuals feel that decisions are made at the highest levels and they only have to implement, and there is a patriarchal organizational climate in which individuals feel that there is a fellowship relationship and not just official relations Dry, and there is a supportive organizational climate for achievement in which individuals feel that management provides opportunities to participate in setting goals and making decisions that will lead to enthusiasm for achievement (الجنابي, 2015), (Song et al., 2020).

Tierney, (2020); Luqman et al, (2020) believe that there is an agreement that each organization consists of a set of characteristics or characteristics that distinguish it from other organizations, and that the organizational climate is an outcome of the interaction between several variables that determine the characteristics of the organization's environment Which in turn is reflected on the perceptions, attitudes and behavior of individuals, and it is possible through the vision of a strategy to make a change in the characteristics of the organizational climate by influencing the characteristics of those variables specified for it, or a change like the interaction between these variables. And that the predominant trend is that the organizational climate plays a mediating role in the relationship between the characteristics of the environment and the nature of the organization's activity and its administrative organization on the one hand, and the behavioral outcomes of the organization's employees on the other hand.

Unsuitable Organizational Climate

inappropriate organizational climate usually reflects on uncontrolled career and administrative behavior and indifference to job duties and responsibilities, and the desire to expand the scope of powers and powers without corresponding real obligations deepens, in addition to the fact that the organizational climate becomes a real environment for rumors and curious behavior that adversely affects the mission and goals of the organization. The effects of the regulatory climate can be inferred from several indicators, including the following (البدر, 2006); (أبو شيخة, 2005); (محمد, 2018).

- 1- Values and standards prevailing in the organization.
- 2- Methods and methods of individual and group physical and moral stimulation.
- 3- The level and methods of support and administrative enthusiasm for members of the organization.
- 4- Level of willingness to initiate and take risks.
- 5- The type and level of organizational conflicts within the organization.
- 6- The level of cohesion and interconnectedness among the members of the organization.

- 7- The type and level of loyalty and affiliation of the organization's members.
- 8- Orientation with the members of the organization on the concept and levels of attitudes and the degree of independence in conducting work to accomplish actions according to situations
- 9- The tendency to independence or isolation and unilateralism between the organization. The goals of the organization.
- 10- Concepts, systems, and beliefs of the organization's members.
- 11- The level of clarity in organizational and administrative relations within the organization.
- 12- The degree of compatibility, harmony, and organizational and functional harmony of the members of the organization.
- 13- The level of identification and clarity of responsibilities and duties, coordination, and interdependence between them.
- 14- The level of trust and mutual respect among the members of the organization.
- 15- The type and level of organizational, functional, and professional cohesion within the organization.
- 16- The extent of clarity and appropriateness of the balance between the formal aspects and the informal social considerations of the organization's members.

The Concept of Innovative Behavior

(سعيد, 2018); (إبراهيم وأمشهر, 2019) believes that innovative behavior represents an individual's vision of a particular phenomenon in a new way and requires the ability to feel the existence of a problem that requires treatment and thinking differently and creatively to find a suitable solution. Dachs et al, (2020) indicated that it involves creating something unfamiliar or looking at things and phenomena in different ways and ways. (سعيد, 2018) see that Some people confuse the concept of innovation as a result of previous efforts and the concept of innovation as a behavior practiced in a specific location, innovation is to present a new thing that may be represented in a commodity or service provided by the organization for the first time, either the innovative behavior means the distinct and different behavior that it does An individual or group in a place and not necessarily result in new results, goods or services, i.e. it is a behavior that precedes innovation in its final form and this behavior may be regarded as an innovation in itself when it is first performed in the organization by an individual or a group of individuals. While Heite, (2020) stated that innovative behavior is the result of a set of decisions made by the individual, starting with perception, followed by the attention, gathering information, evaluating available alternatives, and finally a specific idea or behavior is adopted or rejected. Zhang et al, (2020); (الزغبى والعزب, 2005) showed that the concept of innovative behavior refers to all the unique behaviors and actions that an individual practice in the workplace in an innovative manner, and includes innovative behavior on multiple dimensions that describe it: exploring opportunities, generating ideas, verification, challenge, and application. And that innovative behavior includes all individual actions that lead to the generation, presentation, and application of new and different ideas in an existing position and at any organizational level of the organization.

(الخالدي, 2018) pointed out that innovative behaviors work to create something new and different, and that innovative behavior searches for change, so it is a catalyst for the creative energies of workers and giving them independence makes them feel less constrained, whether in the technical or administrative aspect. Tie et al, (2020) stated that innovative behavior occurs as a result of innovative capabilities and actual preparations that must be available to the individual to enable him to perform these behaviors which in turn creates innovation, renewal, and discrimination. It represents a human activity and the ability to produce and create all new ideas, actions that are fluent, flexible and original and give the greatest amount of detail to solve problems through reintegrating ideas and knowledge in a new and different way. (حامد, 2017) showed that

innovative behavior is a change related to creating and adopting new ideas that can be used globally or at the organizational level. As for (رشيد ومزهر, 2018); Núñez-Cacho & Lorenzo, (2020), he sees that innovative behavior is a multi-stage process that includes different behaviors that can be linked to distinct stages of the innovation process, and from this, it is clear that innovative behavior represents the ability of individuals working to cause changes Deliberate to improve the performance of the organization by introducing new ideas and implementing these ideas to achieve concrete results.

The Importance of Innovative Behavior

For institutions to achieve outstanding performance, they must adopt innovative behavior that helps them achieve development, continuity, and success. The importance of innovative behavior in the direction of the scope of work appears here Holl et al, (2020); (سعيد, 2018); (البدراني, 2014); (الحجايا, 2012) To the importance of innovative behavior as it contributes to:

- 1- To develop an individual's ability to create new ideas and contribute to a successful solution to problems and the right way.
- 2- It leads to responding effectively to available opportunities, facing challenges and responsibilities, adapting to changes, and opening up to new ideas.
- 3- Contributes to better development of talents and skills, innovative management, innovative education, and development of innovative products and services.
- 4- It contributes to preparing organizations to be a suitable environment for discovering talents and working to develop and develop them through training and allocating specialized programs.

Kong & Zhu, (2020) noted that the importance of innovative behavior is determined by adopting the contribution and change in its dissemination within the organization, refusing to be monotonous and not submitting to work for orders that limit thinking and innovation and creating new and different ideas. And the individual's ability to possess flexibility and adaptation in the workplace within the organization, the frequent communications with internal and external parties, assume risks, and use new methods and methods in work.

Dimensions of Innovative Behavior

(رشيد ومزهر, 2018) indicates that innovative behavior includes two types of behaviors, which are exploratory work behaviors and investment work behaviors, and each includes a package of actions and activities performed by individuals working in their pursuit of innovation in their organizations, and these two types of behavior will be addressed in the following paragraph (سعيد, 2018), (الخالدي, 2018), (العزاوي, 2013); (مزهر, 2019); (بطانية, 2000):

- 1- Exploratory innovative behavior: Individual exploratory behaviors are distributed over the two advanced stages of the overall innovation process, which are exploring opportunities and generating an idea.
- 2- Exploring the opportunity: Innovation usually begins when a performance gap or mismatch is discovered between actual and expected or potential performance, where the start is a separate phase that includes activities such as recognizing the problem and thinking in some way of how to improve things and it makes many suggestions for innovations such as new products, services or processes. The exploration of opportunity by individuals is through their search for opportunities to improve current processes, technology, products, services, and business relationships, and the extent to which they distinguish opportunities to make positive improvements in their work or unit or even with customers of the organization, as well as direct attention and attention towards non-routine issues in the work or unit or organization or market (المبيضين, 2008); (الجميل, 2017).

- 3- Idea Generation: Individual behaviors related to the idea generation stage are an essential part of the innovation process, and include individuals searching for new methods, techniques, or business tools, generating original solutions to problems and finding new methods and approaches to carry out tasks. This stage begins when an idea about a new thing has crystallized, such as a product, production process, service, system, method, or policy of an individual or group of individuals in the organization. This stage includes, as Yu & Ma, (2020) mention individual personal interactions, to reorganize existing knowledge unconventionally or unusually.
- 4- Innovative investment behavior: Individual investment behaviors are embodied in promoting the idea and implementing the idea.
- 5- Promoting the idea: The idea promotion stage includes encouraging the active members of the organization to be enthusiastic about the innovative ideas presented and trying to persuade them to support those ideas. The stage of promoting the idea is defined as the stage of seeking to adopt an idea in which the decision is made to accept or reject the idea in preparation for collecting the necessary resources from time, effort, and material resources to develop the idea and implement.
- 6- Implementation of an idea: The idea implementation stage includes a set of activities such as producing a template, shape, or model for a new product, technology, or process and way of doing things. The idea implementation stage also includes testing and modifying the model when it is needed and converting new ways of doing things.

As far as the dimensions of innovative behavior are concerned, there have been many classifications of researchers about determining the exclusion of innovative behavior, which is a necessary factor and a prerequisite for its existence. (الزبيدي, 2017); (العمر والمحاسبة, 2017) pointed to several dimensions of innovative behavior, which are as follows:

- 1- Verification: means verifying the validity of the ideas presented and testing the ideas proves to us the realism of the expected results, and verification is one of excluding innovative behavior, which is based on formulating ideas and solutions and experimenting with them using scientific means.
- 2- The Challenge: Innovative behavior is the challenge through which the creator bears the responsibility to present innovation without a mandate from the management to observe innovative ideas and solutions and take risks to support them, and that people who adhere strongly to the direction of a particular idea have a stronger ability to persuade others than others.
- 3- Implementation: It means following up on the application of innovative opportunities, correcting deviations if any, and accepting innovation as part of the current and new situation within the organization. (البيدراني, 2014) emphasized that in order for people to be able to undertake types of innovative behavior, a group of innovative capabilities must be available for the actual preparations for the emergence of their innovative behavior, which is represented in a set of dimensions:
 - Originality: This means the ability of people to generate new ideas. It represents innovation and exclusivity of ideas and the production of skilled solutions that are not common to a sample of innovative thinking problems during a specific period, and it means seriousness, scarcity, and non-repetition.
 - Flexibility: It is the ability to present a wide variety of ideas in a specific period, think about different and unfamiliar ways, and not be fanatic about a particular idea. It represents the qualitative aspect of innovative behavior, it represents the diversity of ideas that the innovator brings, and flexibility indicates the capabilities enjoyed by the innovator, his efficiency in changing the view and moving from one position to another and the ability to produce appropriate responses to exciting problems and situations characterized by diversity and a typicality.

- Fluency: This means a large number of patterns of behavior that are issued by the individual in a specific unit of time, and that fluency is represented by the multiplicity of ideas that can be brought by the innovative individual and innovative ideas are characterized by their suitability to the requirements of the realistic environment. continuously.
- Sensitivity to problems: It means the ability to identify problems and weaknesses or needs in the environment or situation.
- Acceptance of risk: It builds new ideas and methods and searches for solutions, and the individual can take risks and prepare to face the responsibilities arising from them.

(الزبيدي, 2017) agreed with (حامد, 2017) that innovative behavior can be measured through the following elements:

- The ability to change: It means the mental ability of the individual to generate new ideas and develop them and enter into non-specialized areas, and the ability to change and move from one level and stage to another and try to adapt to the change that occurs within the organization.
- Brainstorming: Brainstorming is produced through the search for what is new and through which proposals and new ideas are presented that can be applied in reality. These proposals are encouraged and supported if they are right and have a benefit and agreed upon by everyone.
- Problem-solving: It means the extent of the individual's ability to provide innovative solutions to the problems experienced by the organization, and take appropriate decisions to solve them at the right time and also try to anticipate problems and try to avoid them and find appropriate solutions to them.

Standards of Innovative Behavior

Innovative behavior is linked to innovative capabilities, as not everyone who possesses these capabilities is an innovator unless these capabilities appear expressive of an actual product and this innovative product appears when the appropriate stimuli are available to them. Criteria or stimuli for innovative behavior can be represented as (العزاوي, 2013); (سعيد, 2018); (Domi et al, 2020):

- 1- The ability to solve problems and decision-making: Individuals differ in their capabilities and thinking in bridging the gap that appears when comparing the expected and achieved results effectively and that require identifying them and developing all appropriate alternatives and then evaluating them through the ability to reach decisions that are appropriate to their circumstances.
- 2- The ability to change: It is both the intellectual and intellectual capabilities that are capable of changing the current situation for the better, and this ability grows when the individual is freed from the subjective and external constraints imposed on these capabilities and thus will satisfy his psychological and intellectual needs and achieve his creative self in expressing his views and distinguishing on others.
- 3- The spirit of risk: It is the ability to break into the unknown and the mysterious depending on the independence in thinking and practice, and it means raising the idea to delve into the difficult and mysterious issues to discover and organize them, and the risk leads to actual creative behavior.
- 4- Communications capacity: The development of the innovative capabilities of individuals depends on their ability to obtain information from its various sources and the ability to interact and respond to its effects, enabling them to perceive events and analyze them to reach solutions to address their problems.
- 5- Encouraging innovation: The development of innovative behavior in individuals and needs an organizational climate that is tolerance is the first unit and encouragement is the middle limit and the promotion and appreciation is the highest level, and encouraging innovation is one of the most important elements of motivation for individuals and depends on the success of the change in providing services by adapting to it without resisting it.

Requirements for Achieving Innovative Behavior

The requirements for achieving innovative behavior differ according to the researchers' point of view from one study to another. Some of them set ten basic points as requirements for achieving innovative behavior, and this is confirmed by the study that was adopted (البدراي, 2014), which he sees encourages and develops innovative behavior, and emphasizes a set of points. It considers it one of the most important requirements that achieve innovative behavior, namely: (enhancing self-censorship among workers, encouraging and motivating the trend towards experience and attempt, generalizing success stories and innovation and emphasizing innovative works, empowering workers, and giving them freedom and resources for doing innovative works.

Obstacles to Innovative Behavior

(الزبيدي, 2017); (رشيد ومزهر, 2018) emphasized that personality failure is considered as the main impediment to innovative behavior, under the so-called emotional constraints, as it affects freedom through which we explore and control our ability to form concepts fluently and flexibly, and find it A stumbling block stands before our thoughts. Among these emotional obstacles are the following:

- Fear of making mistakes or failure.
- Inability to distinguish between reality and delusion originally. Ability to tolerate ambiguity and the sublime desires of safety.
- Decreased ability to visualize or unwanted at all.
- Excess enthusiasm and a quick desire to succeed.
- A tendency to prefer evaluating ideas rather than generating them

(سعيد, 2018) points out in his study that summarized the most important obstacles to innovative behavior: For Arab organizations relied on this to analyze many of the previous studies, we mention the following points:

- Centralization and lack of space for delegation, in addition to urgency and lack of planning.
- Lack of qualified administrative leaders who realize the importance of innovation and development.
- Inappropriate work climate, which causes low morale for workers.
- The organization's goals are not clear to workers.
- Organizational structures lag, in addition to bureaucracy and the associated rigidity in procedures and laws.
- Instruction systems based on memorization and memorization.
- Fear of failure, loss of focus, absence of stimulus to innovation, and an attempt to thwart new ideas.
- The absence of freedom and adherence to formal and routine procedures.

The Practical Side

Calculation of the Stability of the Questionnaire Form

To measure the stability of the study instrument, the researcher used the Cronbach's Alpha equation to ensure the consistency of the study tool on a prospective sample of (30) and it was excluded from the total sample. And Table (2) clarifies the coefficients of the stability of the study tool and to arrive at the best scale, the question characterized by instability (4,16,27) has been deleted, and all questions can be found after

the amendment in the appendix at the end of the research.

It is clear from the table that the overall stability coefficient of the study dimensions is high, as it reached (0.809) for the total paragraphs of the questionnaire consisting of (52) questions, which is a very good percentage, while the ratio ranged between (0.661) to (0.760) for each of the dimensions of each study variable, which is an acceptable percentage. This indicates that the questionnaire has achieved stability.

Measuring the Sincerity of Internal Consistency

The validity of the internal consistency of the questionnaire was verified by calculating the Pearson correlation coefficient between the scores of each dimension paragraph and the overall dimension of the question to which the question belongs, using the SPSS statistical program and Table (3) illustrates the correlation coefficients between each dimension paragraph and the total degree of dimension.

From the results of the table, we find that all Pearson correlation coefficients between the paragraphs of each dimension with the total score for each dimension are statistically significant as shown in the table. The minimum correlation coefficients were (.332 **), while the upper bound (.721 **) and its dependents, all dimension questions were internally consistent with the axis of each dimension they

Table (2) Cronbach's Alpha Coefficient

	Variables	Number of questions	Mean	St. Deviation	Axis stability
Dimensions of the independent variable	organizational climate X	24	77.84	6.408	0.635
	Organizational Structure (X1)	4	12.8	1.801	0.664
	Stressors (X2)	4	12.79	1.530	0.681
	Conflict (X3)	5	17.18	2.638	0.666
	Incentives (X4)	4	12.94	1.911	0.723
	Participate (X5)	4	12.56	1.365	0.757
Dimension of the dependent variable	Support for new ideas (X6)	3	9.49	1.084	0.757
	Innovative behavior of auditors Y	28	89.05	6.648	0.653
	Originality (Y1)	4	13.05	2.021	0.661
	Flexibility (Y2)	4	12.56	1.365	0.757
	Fluency (Y3)	4	12.94	1.568	0.760
	Sensitivity to problems (Y4)	4	12.39	1.411	0.641
	Susceptibility to change (Y5)	4	12.86	1.496	0.760
	Taking the risk (Y6)	4	12.39	1.411	0.741
	Communications capacity (Y7)	4	12.8	1.496	0.760
	General consistency of the questionnaire	52	166.89	12.522	0.809

Table (3) The Internal Consistency of the Questions for Each Dimension

Paragraphs of the axis	Correlation coefficient	The value of significance	Paragraphs of the axis	Correlation coefficient	The value of significance
Q1	.532**	.000	Q28	.639**	.000
Q2	.632**	.000	Q29	.554**	.000
Q3	.463**	.000	Q30	.475**	.000
Q5	.501**	.000	Q31	.256**	.008
Q6	.419**	.000	Q32	.402**	.000
Q7	.685**	.000	Q33	.566**	.000
Q8	.687**	.000	Q34	.407**	.000
Q9	.536**	.000	Q35	.518**	.000
Q10	.318**	.001	Q36	.413**	.000
Q11	.575**	.000	Q37	.430**	.000
Q12	.469**	.000	Q38	.580**	.000
Q13	.534**	.000	Q39	.600**	.000
Q14	.677**	.000	Q40	.560**	.000
Q15	.577**	.000	Q41	.439**	.000
Q17	.549**	.000	Q42	.533**	.000
Q18	.632**	.000	Q43	.346**	.000
Q19	.332**	.001	Q44	.721**	.000
Q20	.402**	.000	Q45	.668**	.000
Q21	.566**	.000	Q46	.527**	.000
Q22	.407**	.000	Q47	.363**	.000
Q23	.518**	.000	Q48	.560**	.000
Q24	.737**	.000	Q49	.439**	.000
Q25	.663**	.000	Q50	.533**	.000
Q26	.377**	.000	Q51	.346**	.000
			Q52	.721**	.000
			Q53	.668**	.000
			Q54	.527**	.000
			Q55	.363**	.000

belong to, which proves the validity of the internal consistency of the dimensions of the present study.

Table (4) shows the structural consistency between the dimensions with its variable, and we note that there is a correlation between each dimension with its variable and the correlation relationships are of strong statistical significance. Finally, and accordingly, through the results of consistency and internal and structural consistency from Table (4) and Table (3), the consistency of the questionnaire tool is clear to us with a high degree and validity of its internal consistency and makes us apply it to the entire sample.

Table (4): The Structural Consistency between Each Dimension and the Variable

Independent variable / Organizational Climate			Dependent Variable/Auditor Innovative Behavior		
Paragraphs of the axis	Correlation coefficient	Significant value	Paragraphs of the axis	Correlation coefficient	Significant value
X1	.650**	.000	Y1	.494**	.000
X2	.577**	.000	Y2	.655**	.000
X3	.644**	.000	Y3	.634**	.000
X4	.729**	.000	Y4	.669**	.000
X5	.544**	.000	Y5	.626**	.000
X6	.481**	.000	Y6	.669**	.000
			Y7	.626**	.000

Hypotheses Test

Before starting testing the hypotheses, we find the correlation coefficient and the significance ratios between the study variables and are illustrated in Table 5, and we find a high correlation rate between the independent variable, the organizational climate, and the dependent variable, the innovative behavior of auditors. It reached (.840) and with a significant percentage (.000) which is less than (0.05) and is statistically significant as well for the rest of the dimensions. All correlations were positive between the dimensions of the independent variable and the dependent variable and were statistically significant as shown in Table (5). We also note in the same table the significance of the correlation relationships between the dimensions of the independent variable with the dependent variable, and we also found that there are significant correlations between the dimensions of the independent variable, except for some cases where the relationship was not significant between the dimensions of the independent variable itself.

Table (5) Correlations of Search Variables

Variables	Y	X1	X2	X3	X4	X5	X6	X
Y	1.000	.000	.000	.009	.000	.000	.000	.000
X1	.643	1.000	.332	.071	.000	.001	.454	.000
X2	.650	.043	1.000	.060	.044	.000	.000	.000
X3	.229	.144	.152	1.000	.002	.010	.058	.000
X4	.588	.780	.167	.273	1.000	.060	.054	.000
X5	.655	.302	.398	.225	.153	1.000	.228	.000
X6	.561	.011	.763	.154	.157	.074	1.000	.000
X	.840	.650	.577	.644	.729	.544	.481	1.000
Mean	3.1803	3.2190	3.1976	3.4362	3.2357	3.1405	3.1619	3.2433
Std. Deviation	.23744	.45029	.38245	.52753	.47766	.34131	.36137	.26699

N= 105,
Significant,

First major hypothesis test: There is a statistically significant impact relationship between the organizational climate and the auditor's innovative behavior

The impact ratio was (.840) and with a significant rate (.000), which means that the more positive the organizational climate, the higher the creative behavior of the auditor, as shown in Table (6). And that the independent

Table 6: Impact correlation test for the main hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R Square	Adjusted R Square	Std. Error of the Estimate
	B	Std. Error	Beta					
(Constant)	.759	.155	.840	4.898	.000	.705	.702	.12961
X	.747	.048		15.686	.000			
F= 246.051 at Sig.000				Max Mahal. Distance= 9.585				

variables explain the percentage of (.705) of the variance in the creative behavior of the auditor, which is a significant sign, and the value of ($F = 246.051$). This indicates the acceptance of the hypothesis and that the regression is significant and not equal to zero, and therefore there is an impact relationship between the organizational climate and creative behavior. To the auditor. The value of (Mahalanobis Distance = 9.585) and this indicates that no variations were found in the variables and that all data are balanced.

Figure (1) shows, starting from the left, that the slope follows the normal distribution. The graphic in the center shows the slope curve and the normal distribution of data. As for the drawing on the right, it shows that the linear condition is fulfilled.

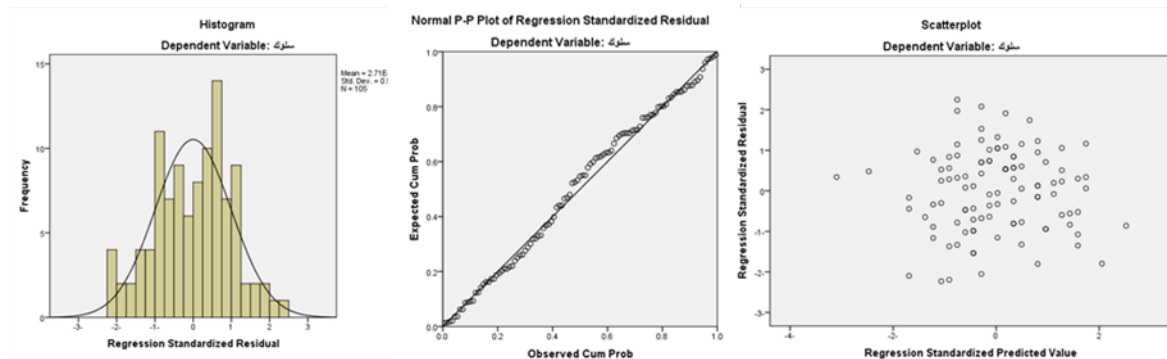


Figure (1) Normal Distribution and Fulfillment of the Linear Condition

Sub-hypothesis Testing

We used multiple regression to test the six major hypotheses and their effect on the dependent variable of the auditor’s innovative behavior. We notice from Table (7) that the sub-dimensions of the independent variable, the organizational climate, explain about (930) of the variations in the innovative behavior of the auditor, which is a significant sign.

The value of ($F = 217.010$) and with a percentage of less than (0.05) and this indicates the acceptance of the sub-assumptions and that the regression is significant and not equal to zero and therefore there is an effective relationship between the dimensions of the organizational climate and the innovative behavior of the auditor. As shown in table (8).

We note from Table (9) the effect relationships between each dimension of the independent variable with the dependent variable. The ratio of the influence of the organizational structure on the creative behavior of the auditor (.400) and with a significant percentage (.002) was less than (.05) and is statistically significant and on This basis, we accept the first sub-hypothesis. As for the stresses, the impact ratio was (.122), which is very weak, but it has significant significance because it is less than (.05). Therefore, we will accept the second sub-hypothesis. On the contrary, the conflict came with a negative impact on the auditor’s innovative behavior, but it was not significant, so its significance reached (.096) and it is greater than (.05) so we reject the third sub-hypothesis. As for the incentives, the impact percentage was very low, reaching (.135), and it was of significant significance. Its significance was (.005) and it is less than (.05), so we accept the fourth sub-hypothesis. The percentage of the effect of participation on the dependent variable (.445) with very high moral significance reached (.000), so we accept the fifth sub-hypothesis.

Table (7) Sample Summary of Multiple Regression

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.964 ^a	.930	.926	.06471

a. Predictors: (Constant), X1, X2, X3, X4, X5, X6
b. Dependent Variable: Y

Table (8) ANOVA test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5.453	6	.909	217.010	.000 ^b
Residual	.410	98	.004		
Total	5.863	104			

a. Dependent Variable: Y
b. Predictors: (Constant), X1, X2, X3, X4, X5, X6

Finally, the ratio of the effect of Support for new ideas on the dependent variable (.417) and with a high moral significance reached (.000), so we accept the sixth sub-hypothesis. The value of (Mahalanobis Distance = 18.094) and this indicates that no variations were found in the variables and that all data are balanced.

Figure (2) shows from the left that the regression follows the normal distribution, and the graph in the center shows the curve of the regression and the normal distribution of data, while the graph on the right shows that the linear condition is achieved for the multiple regression of the effect of the dimension of the main variable on the dependent variable.

Table (9) Impact Factors

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.279	.086		3.234	.002
X1	.211	.025	.400	8.408	.000
X2	.076	.031	.122	2.434	.017
X3	-.022	.013	-.049	-1.681	.096
X4	.067	.023	.135	2.856	.005
X5	.310	.025	.445	12.555	.000
X6	.274	.030	.417	9.147	.000

a. Dependent Variable: Y

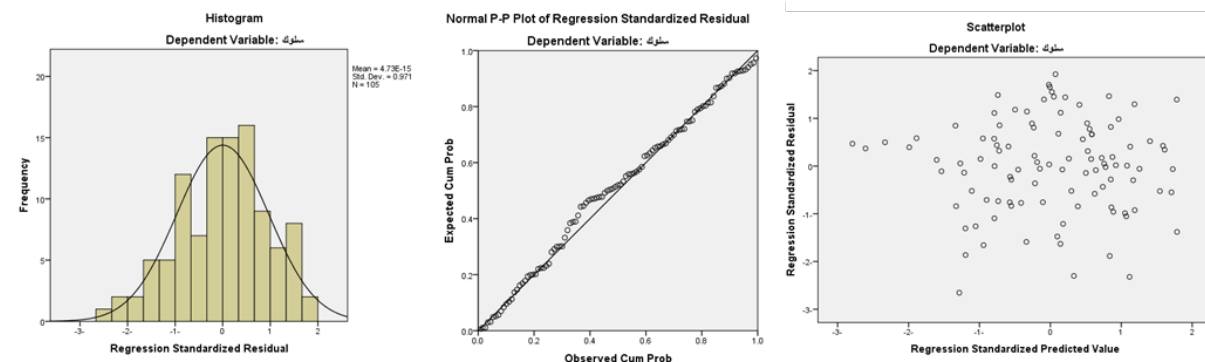


Figure (2) Normal Distribution and Fulfillment of the Linear Condition

Conclusions and Recommendations

Conclusions

- 1- A significant relationship was established between the organizational climate and the auditor's innovative behavior. Most of the sub-hypotheses were fulfilled, except for the third sub-hypothesis, where the relationship was inverse and not significant.
- 2- Each organization has its own organizational climate that differs from other organizations, so leaders in the organization must identify and address weaknesses to achieve a positive climate that helps to stimulate innovation.
- 3- Activating the system of rewards and incentives for individuals who possess innovative capabilities. Likewise, it is necessary to activate the method of sharing among groups.
- 4- Fostering a sense of belonging among workers by activating group participation in the work.

Recommendations

- 1- Leaders should continuously spread the culture of a positive organizational climate to foster innovative behavior.
- 2- Increased attention to the dimensions of the organizational climate, as it has an active role in promoting innovative behavior in the Iraqi environment.
- 3- Addressing the weaknesses that emerged in the weak relations of some dimensions of the organizational climate
- 4- Training leaders and section managers in how to deal with organizational conflict and reduce work stresses because of its influential role in increasing organizational conflict.

- 5- A change in the organizational structure to be more flexible in encouraging innovative behavior and reducing bureaucracy.
- 6- Creating a system of financial and moral rewards that has flexibility and giving the authority to leaders to grant rewards quickly to innovative workers in their behaviors so that this measure is encouraging the same employee and the rest of the workers in the same organization.
- 7- Take advantage of workers who have innovative behavior and convert them to work into departments that are appropriate to the nature of their work. Reducing work pressure from them to be more dedicated to spreading innovative behavior.
- 8- Promote a culture of innovative behavior, attract skilled individuals, and benefit from their experiences.
- 9- The organization must take the ideas and suggestions of employees and implement them on the ground.
- 10- Developing a sense of belonging and organizational commitment for workers towards the organization to be more loyal to the organization, and enhancing the spirit of participation and discussion of opinions and ideas among them.
- 11- Work to increase awareness among leaders and section managers of the importance of removing the organizational climate by holding educational seminars and seeking the help of experts in the field of organizational behavior, and this is what most Iraqi organizations lack.
- 12- The need to pay attention to achieving equality among workers to reduce organizational conflict situations.

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Appendix: The Questionnaire

Organizational Climate (X)	Innovative Behavior of Auditors (Y)
Organizational Structure (X1)	Originality (Y1)
1 The organizational structure of the organization is characterized by arrangement and coordination.	28 I strive hard for discrimination to be the dominant feature of the way I work.
2 The organizational structure of the organization is integrated and appropriate to achieve the goals.	29 I have the ability to create new ideas in my work.
3 The jobs in the organization are logically distributed.	30 Feel bored and routine from repeating the procedures used to get the job done.
4 The organizational structure of the organization is sufficiently flexible (i.e., adjustable to meet variables)	31 I can share new and rare ideas to achieve the goals of the organization.
5 The routine in the organization is at the lowest possible level.	Flexibility (Y2)
Stressors (X2)	32 Analyze matters and issues from several perspectives before judging them.
6 I am assigned to do multiple jobs at once.	33 Be careful not to intellectual intolerance.
7 I feel tired and exhausted by the multitude of tasks and duties assigned to me.	34 Make sure to know the opinion that contradicts my view of the work to evaluate and benefit from it.
8 I need extra time outside of the office to complete the work assigned to me.	35 I seek to think differently from normal thinking.
9 The momentum of the work deprives me enjoy vacations.	Fluency (Y3)
Conflict (X3)	36 I can express my thoughts in a language and in a way that everyone understands.
10 The organization's management relies on several punitive methods to deal with conflict situations.	37 I can think quickly in different working conditions.
11 The positive results of conflicts in the organization motivate me to work hard.	38 Interest in analyzing developments to find new ways to work.
12 I collaborate in the organization with others in various fields.	39 Focus on defining the details of the work and its stages before beginning its implementation.
13 I consider competition among individuals a healthy phenomenon in the organization.	Sensitivity to Problems (Y4)
14 Senior management encourages me to offer opinions or ideas even if they differ with their opinions and ideas.	40 I have the ability to predict business problems before they happen.
Incentives (X4)	41 I focus on my business problems and strive hard to resolve them quickly.
15 I feel fair in the organization's incentive system.	42 I am interested in participating in solving problems that hinder the work of others.
16 My salary is comparable to my effort.	43 I make sure to know the shortcomings and deficiencies of what I do from my work.
17 The organization's management focuses on incentives rather than sanctions.	Susceptibility to Change (Y5)
18 There are opportunities for career advancement due to a fair promotion system in the organization.	44 The organization supports a renewed change in working methods and methods.
19 Incentives are awarded based on the effort made by individuals.	45 The organization encourages change and supports new ideas and practices.
Participate (X5)	46 I am experimenting with new ideas and methods at work.
20 Organization management is encouraged to participate in decision-making.	47 I encourage others to change their ways of working and strive to help them do so.
21 The organization's management is concerned with working on a team basis when studying problems and making decisions.	Taking the Risk (Y6)
22 Everyone's opinions and suggestions are heard by the management of the organization.	48 I reject all wrong professional practices, even if they are common in my work environment.
23 Individuals in the organization prefer joint teamwork.	49 I take risks and difficulties in performing the tasks related to my work.
Support for New Ideas (X6)	50 I love to work in a team that tends to take risks and is risky.
24 The evaluation tasks of new ideas in the organization are practically conducted.	51 I have the courage to initiate creative actions, even if they are risky.
25 The organization has the possibility to implement new ideas.	Communications Capacity (Y7)
26 The organization's management encourages working people to present new ideas.	52 I initiate useful and constructive comments and discussions in business meetings.
27 The teamwork style within the organization opens the horizons for new ideas.	53 I have full knowledge of the information issued and received from and to my business department.
	54 I am working to improve my personal relationships with my colleagues and superiors to develop my abilities and skills.
	55 I am seeking to consolidate my relationships outside of my organization with people and experts in the same specialty.