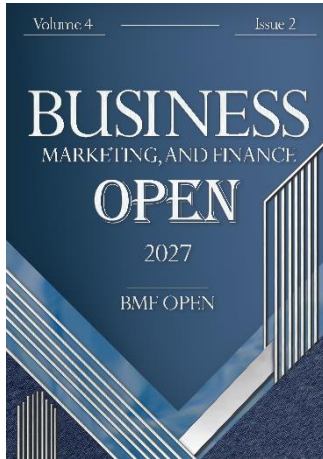


Validation of the Stress Management Training Model on Audit Quality

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Abstract: This study was conducted with the aim of validating the stress management training model on audit quality. In terms of methodology, the study adopted a quantitative approach and was conducted using a descriptive-survey correlational design. The statistical population consisted of auditors employed in audit firms in Tehran, which was considered unlimited due to its large size. The sample size was estimated at 384 participants using Cochran's formula for unlimited populations. Sampling was conducted using convenience and cluster sampling methods. In total, 390 questionnaires were distributed, of which 200 complete and usable questionnaires were collected. The data collection instrument was the Audit Quality Questionnaire consisting of 49 items across 9 components based on a five-point Likert scale ranging from "strongly disagree" to "strongly agree." Data analysis was performed using the SPSS and SmartPLS software packages. The findings indicated that the path coefficient between stress management and audit quality was 0.991, while the t-statistic was 30.887. Therefore, stress management had a positive and significant effect on audit quality. The subcomponents of stress management also had positive and significant effects on audit quality. Furthermore, stress management exerted positive and significant effects on the subcomponents of audit quality. In other words, stress management training had a significant effect on audit quality. It can be stated that the path coefficient between stress management training and audit quality was 0.991, with a t-statistic of 30.887. Therefore, stress management training had a positive and significant effect on audit quality. Moreover, the results of the coefficient of determination (R^2) values for all endogenous variables were at a strong level, indicating the satisfactory explanatory power of the model. In addition, the overall model fit (GOF) was 0.50, which was evaluated as strong.

Keywords: Stress, Stress Management, Audit Quality

1. Introduction

Audit quality has long been recognized as one of the fundamental pillars of financial reporting reliability, corporate governance effectiveness, and stakeholder confidence in capital markets. High-quality auditing enhances the credibility of financial statements, reduces information asymmetry, and strengthens the transparency of organizational decision-making processes. In increasingly complex business environments characterized by technological transformation, regulatory pressure, workload intensification, and heightened public expectations, auditors are expected to maintain professional skepticism, ethical judgment, and technical competence under substantial occupational stress. Consequently, contemporary auditing research has increasingly emphasized the human and behavioral dimensions of audit

quality rather than focusing solely on technical and procedural factors [1, 2]. The growing attention to behavioral auditing reflects the recognition that psychological strain, emotional exhaustion, organizational pressures, and stress management capabilities significantly shape auditors' judgments, professional conduct, and performance outcomes [3, 4].

Stress within the auditing profession is often generated by multiple interconnected factors, including tight deadlines, excessive workloads, role ambiguity, role conflict, technological demands, client pressures, ethical tensions, and seasonal work intensity. These conditions are especially evident during busy audit seasons when auditors are required to complete complex assignments under severe time constraints while simultaneously maintaining compliance with professional standards and ethical requirements [5, 6]. The literature indicates that prolonged exposure to occupational stress may lead to burnout, emotional fatigue, cognitive overload, reduced professional skepticism, dysfunctional audit behavior, and diminished audit quality [7, 8]. Therefore, stress management has emerged as a strategic necessity for audit firms seeking to preserve auditor well-being, organizational resilience, and service quality.

The increasing intensity of work demands in auditing has been reinforced by structural changes in the profession, including digital transformation, remote auditing practices, and the integration of advanced technologies into audit procedures. Remote auditing and technology-driven work systems have improved operational flexibility but have simultaneously introduced new forms of technostress and work-life imbalance among auditors [9, 10]. Technostress, role overload, and organizational stress have been shown to negatively influence independent auditors' work performance and audit quality, particularly when organizational support mechanisms are insufficient [11]. Similarly, excessive work demands and chronic overwork have become increasingly prevalent in accounting and auditing professions, creating substantial risks for employee exhaustion, disengagement, and reduced organizational effectiveness [12]. In this context, stress management training can serve as an important organizational intervention by equipping auditors with coping strategies, emotional regulation skills, and adaptive behavioral mechanisms that reduce the negative consequences of occupational stress.

Behavioral and organizational factors affecting audit quality have attracted considerable scholarly attention in recent years. Research demonstrates that organizational climate, workplace burnout, turnover intention, and role clarity significantly influence both auditor performance and audit quality outcomes [4]. Auditors experiencing role conflict and role ambiguity are more likely to experience burnout, which subsequently undermines audit quality and professional effectiveness [7]. Likewise, job burnout has been associated with increased intention to leave the profession, lower psychological well-being, and reduced commitment to professional responsibilities [13]. These findings indicate that maintaining high audit quality requires more than technical expertise; it also depends on the psychological stability and occupational health of auditors.

The relationship between stress and audit quality is further complicated by the influence of workplace dynamics and organizational fairness. Perceptions of organizational justice and firm fairness significantly affect auditors' job satisfaction, burnout levels, and turnover intentions [14, 15]. Auditors who perceive inequitable treatment or inadequate support are more likely to exhibit emotional exhaustion and disengagement, which can impair judgment quality and reduce adherence to professional standards. Supervisor support and organizational support mechanisms play particularly important roles in mitigating occupational stress and preventing burnout among internal and external auditors [16]. Therefore, stress management interventions should not be viewed solely as individual coping mechanisms but also as organizational strategies integrated with supportive leadership, communication quality, and healthy workplace culture.

Several studies have emphasized the importance of psychological and emotional capabilities in enhancing auditors' performance under stressful conditions. Emotional intelligence, psychological capital, and various forms of intelligence have been identified as influential factors in organizational performance, professional judgment, and auditor resilience [17-19]. Emotional intelligence, in particular, has been found to moderate the relationship between stressful conditions and audit judgment quality by improving emotional regulation, interpersonal communication, and cognitive flexibility [17]. Furthermore, psychological capital can reduce dysfunctional behaviors such as under-reporting time and increase auditors' adaptive responses to demanding work environments [19]. These findings support the notion that stress management training may positively influence audit quality by strengthening auditors' psychological resources and professional competencies.

Ethical dimensions also play a central role in understanding the relationship between stress management and audit quality. Ethical tensions, perceived unfairness, and organizational inconsistency can intensify stress, anxiety, and emotional instability among auditors [20, 21]. Conversely, ethical organizational environments contribute to psychological well-being, professional commitment, and improved work performance. Studies indicate that ethical business climates can reduce stress, anxiety, depression, and aggressiveness while enhancing auditors' professional success and occupational satisfaction [20, 21]. Ethical support systems therefore constitute an important contextual factor in the effectiveness of stress management initiatives within audit organizations.

Another important dimension in the literature concerns workload pressure and audit efficiency. Time pressure and work overload have repeatedly been identified as major determinants of reduced work efficiency and impaired audit quality [6, 22]. Excessive workloads can lead auditors to rely on heuristic judgments, reduce professional skepticism, and engage in reduced audit quality practices [23]. Research examining the relationship between soft skills, stress, and reduced audit quality practices suggests that communication competence, interpersonal adaptability, and emotional regulation are essential for maintaining professional performance under stressful conditions [23]. Accordingly, stress management training programs that develop coping skills and emotional resilience may help auditors maintain high-quality performance despite organizational pressures.

The importance of professional commitment and organizational attachment has also been emphasized in auditing research. Professional commitment mediates the relationship between technostress, organizational stress, and audit quality, indicating that emotionally committed auditors are more resilient to occupational pressures [11]. Similarly, competence development, job satisfaction, and organizational loyalty contribute to improved work quality and reduced turnover intention among auditors [24]. In contrast, chronic stress and dissatisfaction contribute to professional disengagement and may accelerate the "brain drain" phenomenon within public accounting firms [2]. These findings demonstrate that sustainable audit quality depends on the long-term psychological and professional well-being of auditors.

Auditor distraction and competing professional opportunities also constitute emerging challenges for audit quality. External distractions, including alternative job opportunities and professional uncertainty, may reduce auditors' concentration and impair audit performance [25]. Similarly, burnout and dysfunctional auditor behavior may increase under conditions of inadequate supervision, poor ergonomic practices, and insufficient workplace support [26, 27]. Research has further demonstrated that moral courage and behavioral voice significantly enhance auditors' effectiveness by encouraging ethical communication and proactive professional conduct [28]. Therefore, organizational interventions focused on stress management, communication improvement, and supportive leadership can strengthen both auditor well-being and professional effectiveness.

Recent auditing failures and fraud-related controversies have further intensified concerns regarding auditor judgment, professional skepticism, and audit reliability. The increasing complexity of fraud detection responsibilities has placed substantial psychological and professional burdens on auditors, requiring stronger emotional resilience and adaptive coping capacities [1]. Moreover, office-level audit quality and organizational monitoring systems are increasingly scrutinized in the context of restatements and regulatory enforcement actions [29]. These developments reinforce the necessity of examining how stress management training influences auditors' professional behavior, decision-making processes, and audit quality outcomes.

Although prior studies have investigated stress, burnout, organizational climate, and behavioral determinants of audit quality, limited research has focused specifically on validating a comprehensive stress management training model and examining its direct and indirect effects on audit quality dimensions. Existing literature has often concentrated on isolated factors such as technostress, burnout, workload, or emotional intelligence without integrating these constructs into a multidimensional framework linking stress management training with core audit quality indicators. Furthermore, empirical evidence from developing audit environments and emerging economies remains comparatively limited despite the growing complexity and pressure experienced by auditors in these contexts [30, 31]. Therefore, there is a need for comprehensive empirical research investigating how structured stress management training can enhance various dimensions of audit quality, including professional quality, auditor behavior, leadership effectiveness, compliance with standards, audit judgment, customer value, and work performance.

Accordingly, the present study aims to validate the model of stress management training and examine its effect on audit quality among auditors employed in audit firms.

2. Methodology

This study was conducted using a quantitative approach and a descriptive-survey correlational design. The statistical population consisted of auditors employed in audit firms in Tehran, which was considered unlimited due to the extensive size of the population. The sample size was estimated at 384 participants using Cochran's formula for unlimited populations. Sampling was carried out using convenience and cluster sampling methods. A total of 390 questionnaires were distributed, of which 200 complete and usable questionnaires were collected. The data collection instrument was the Audit Quality Questionnaire consisting of 49 items across 9 components based on a five-point Likert scale ranging from "strongly disagree" to "strongly agree." To assess the validity of the instrument, content validity was employed, and the Content Validity Ratio (CVR) and Content Validity Index (CVI) were calculated based on expert opinions, the results of which confirmed the validity of the questionnaire. The reliability of the instrument was evaluated using Cronbach's alpha coefficient, with values exceeding 0.70 for all variables, indicating acceptable reliability of the measurement instrument. Data analysis was conducted using the SPSS and SmartPLS software packages. Structural Equation Modeling (SEM) was employed to test the relationships among variables and evaluate the research model, enabling simultaneous examination of the relationships among the research variables and assessment of model fit.

3. Findings and Results

In this study, 200 participants were examined, of whom 56.5% were male and 43.5% were female. In terms of age, the highest frequency belonged to the 41–50 age group (43.5%), followed by the 31–40 age group (32%).

Regarding educational level, most respondents held a master's degree (41.5%), followed by bachelor's degree holders (29.5%), doctoral degree holders (22%), and associate degree holders (7%). Furthermore, 72% of the participants were married, while 28% were single. Examination of work experience indicated that the highest frequencies belonged to participants with 16–20 years of experience (27.5%) and 11–15 years of experience (23.5%).

In evaluating the outer model of the study, reliability and subsequently the validity of the inner model were assessed. The reliability results of the outer model based on Cronbach's alpha coefficient, Composite Reliability (CR), and Average Variance Extracted (AVE) are presented in Table 1.

Table 1. Reliability and Convergent Validity Indices of the Research Variables

Construct	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Stress Management Training	0.963	0.964	0.802
Role	0.850	0.910	0.773
Communication	0.842	0.904	0.759
Supervisor Support	0.866	0.909	0.674
Colleague Support	0.798	0.880	0.712
Control	0.888	0.931	0.820
Demand	0.904	0.931	0.771
Changes	0.880	0.914	0.727
Audit Quality	0.939	0.940	0.946
Management and Leadership	0.770	0.864	0.682
Professional Quality	0.804	0.911	0.836
Goals and Mission	0.971	0.974	0.501
Customer Value	0.913	0.928	0.567
Auditor Behavior	0.752	0.859	0.671
Compliance with Laws and Standards	0.885	0.916	0.689
Auditor Opinion	0.855	0.897	0.638
Audit Judgment	0.934	0.968	0.938
Work Performance	0.913	0.936	0.745

The results presented in Table 1 indicate that the values of Cronbach's alpha and composite reliability for all constructs exceeded 0.70, demonstrating acceptable reliability of the research instrument. Furthermore, the values of Average Variance Extracted (AVE) for all constructs were greater than 0.50, confirming the convergent validity of the research variables. Therefore, the reliability and validity of the model constructs were confirmed.

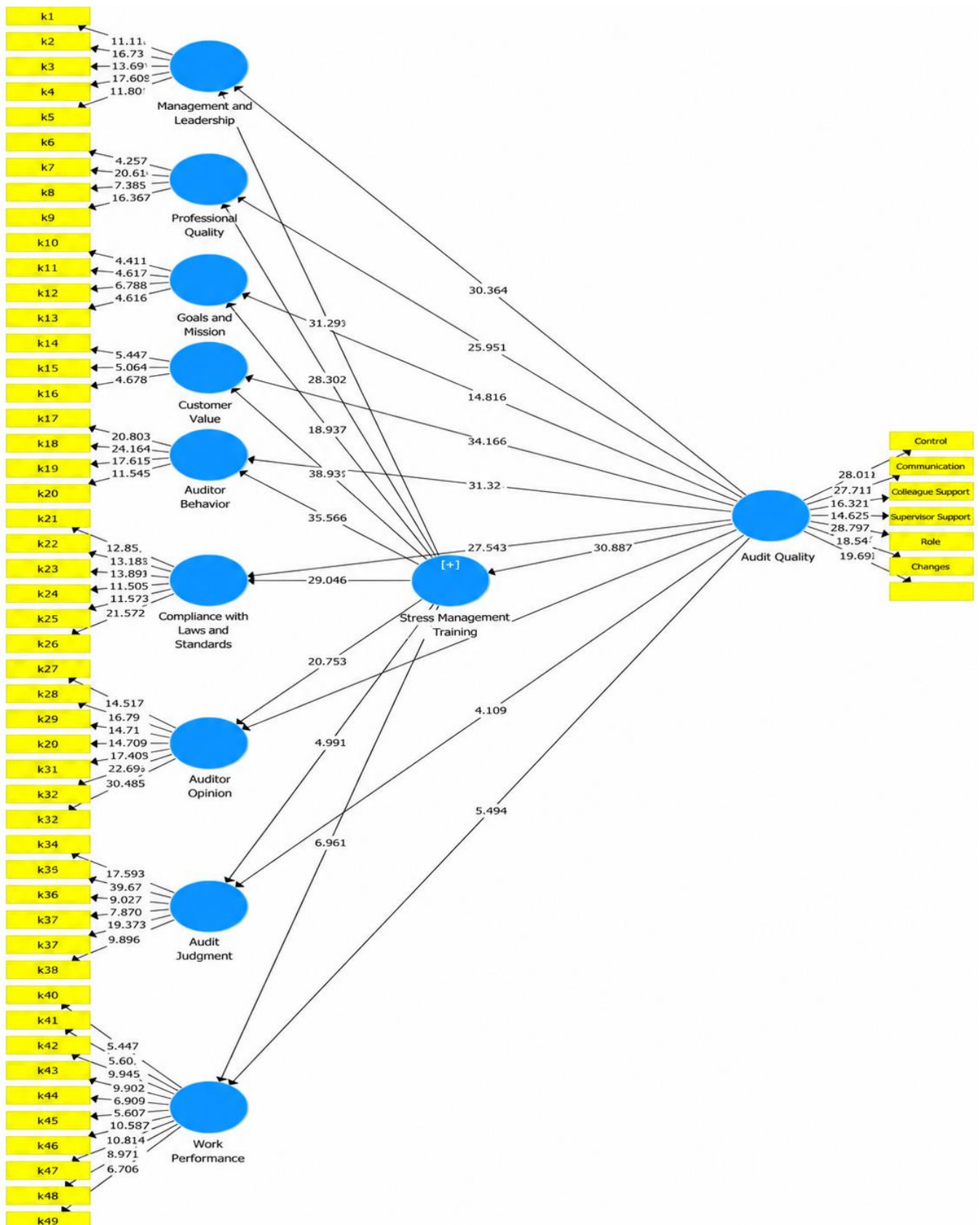


Figure 1. t-value significance coefficients in the conceptual model for the main hypothesis and its subcomponents.

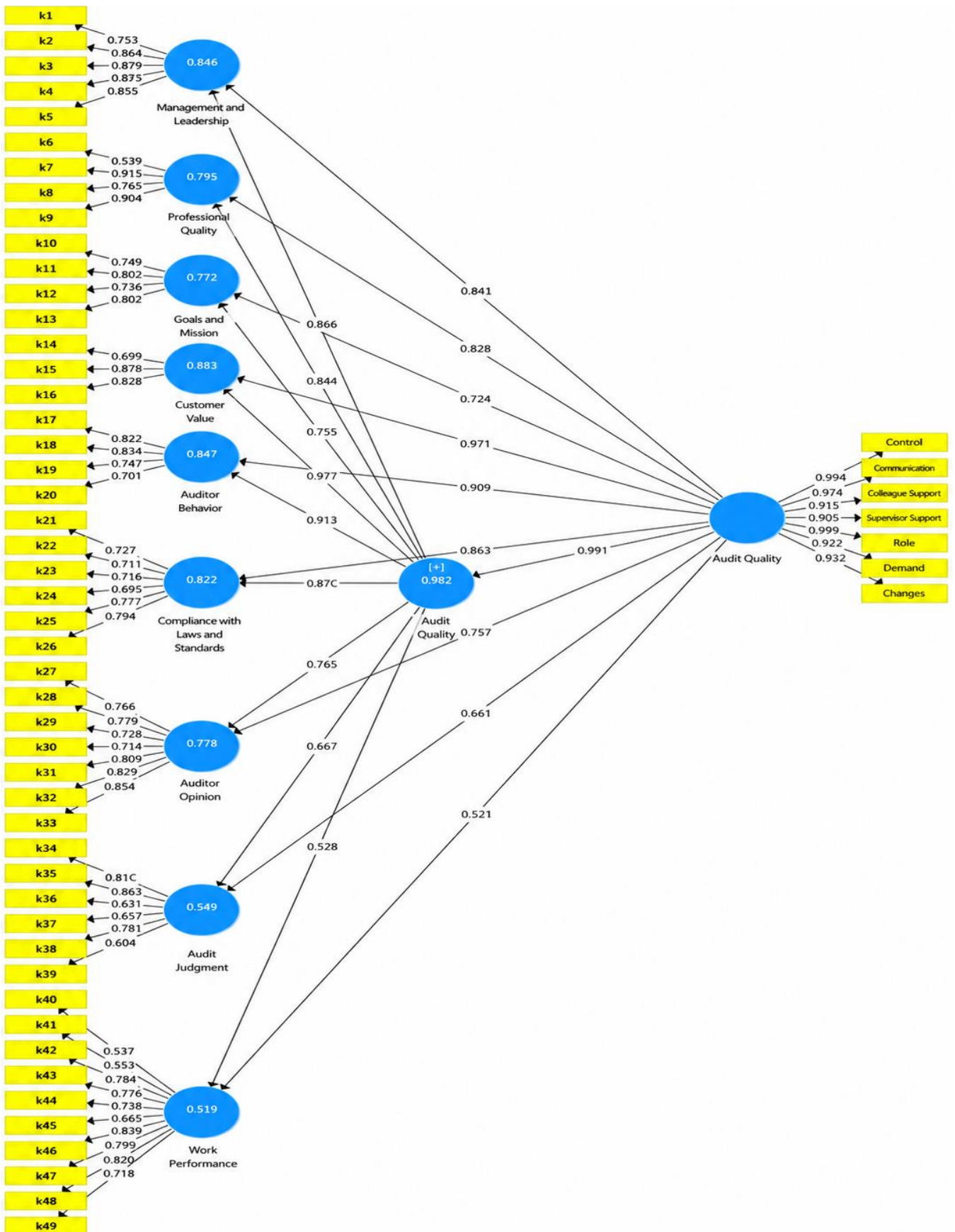


Figure 2. Path coefficients in the conceptual model for the main hypothesis and its subcomponents.

Table 2. Coefficient of Determination (R²) and Predictive Relevance (Q²) Indices of the Endogenous Variables

Dependent Variable	R ²	Intensity	Q ²	Intensity
Audit Quality	0.982	Strong	0.364	Strong
Management and Leadership	0.846	Strong	0.342	Strong
Professional Quality	0.795	Strong	0.302	Strong
Goals and Mission	0.772	Strong	0.331	Strong
Customer Value	0.883	Strong	0.356	Strong
Auditor Behavior	0.847	Strong	0.374	Strong
Compliance with Laws and Standards	0.812	Strong	0.328	Strong
Auditor Opinion	0.778	Strong	0.337	Strong
Audit Judgment	0.549	Strong	0.317	Strong
Work Performance	0.519	Strong	0.332	Strong
Mean	0.778	Strong	0.329	Strong

The results demonstrate that the coefficients of determination (R²) for all endogenous variables were at a strong level, indicating the satisfactory explanatory power of the model. Additionally, the Q² values also indicate desirable predictive power of the model for the dependent variables. Furthermore, the overall model fit (GOF) for the main hypothesis and its subcomponents was evaluated according to the benchmark values of 0.01, 0.25, and 0.36, representing weak, moderate, and strong fit, respectively.

$$GOF = \sqrt{\text{Communality} \times \bar{R}^2} = \sqrt{0.329 \times 0.778} = 0.50$$

Based on the above results, it can be concluded that the model demonstrates a strong fit for the main hypothesis and its subcomponents.

The findings of the structural equation modeling analysis indicated that, using the outputs generated by the algorithms of SmartPLS version 3, the research variables were examined through two outputs showing the path coefficients among variables and the corresponding t-statistics. The path coefficient between stress management and audit quality was 0.991, while the t-statistic was 30.887. Therefore, stress management had a positive and significant effect on audit quality. The subcomponents of stress management also had positive and significant effects on audit quality. Furthermore, stress management exerted positive and significant effects on the subcomponents of audit quality.

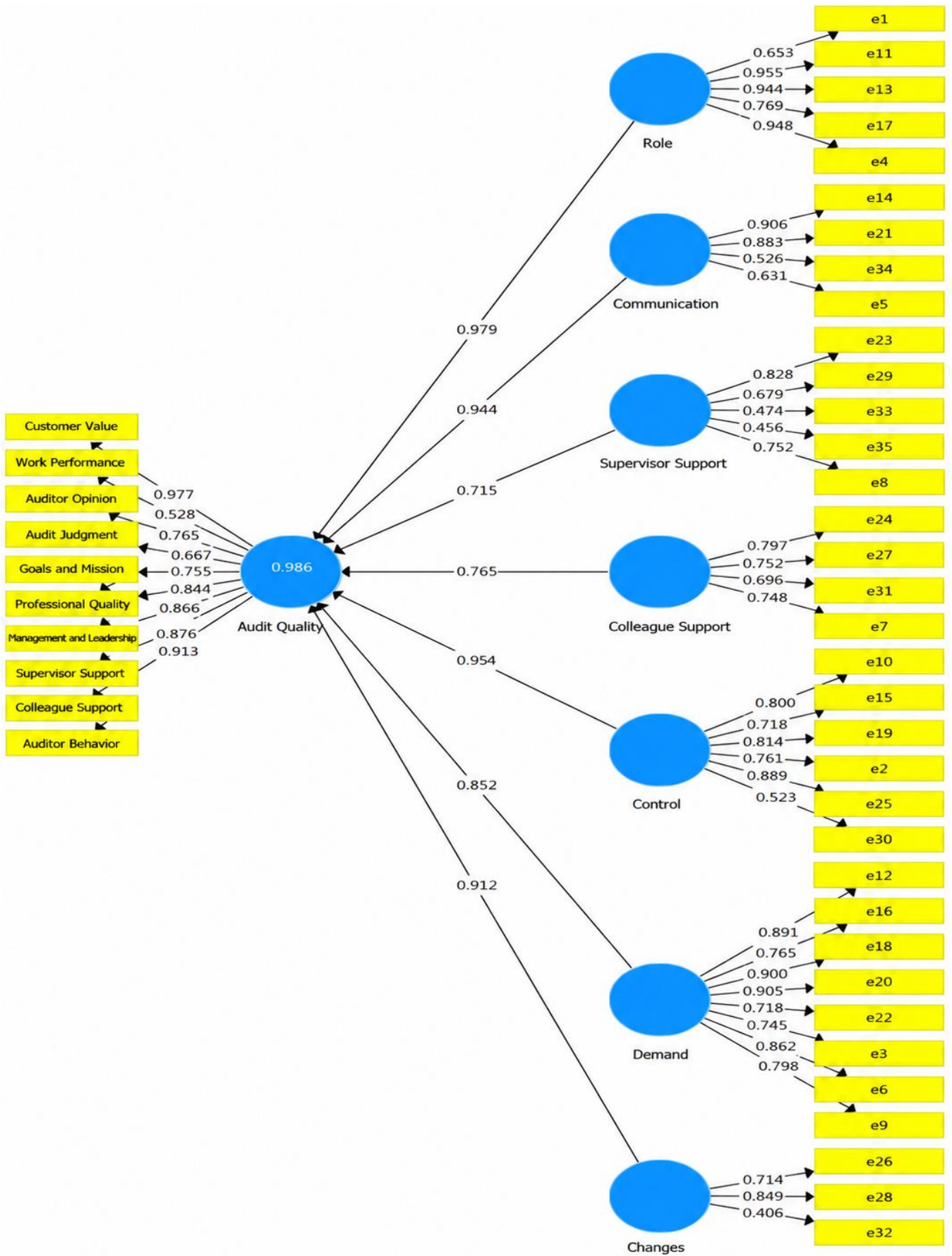


Figure 3. t-value significance coefficients in the conceptual model for the secondary hypotheses.

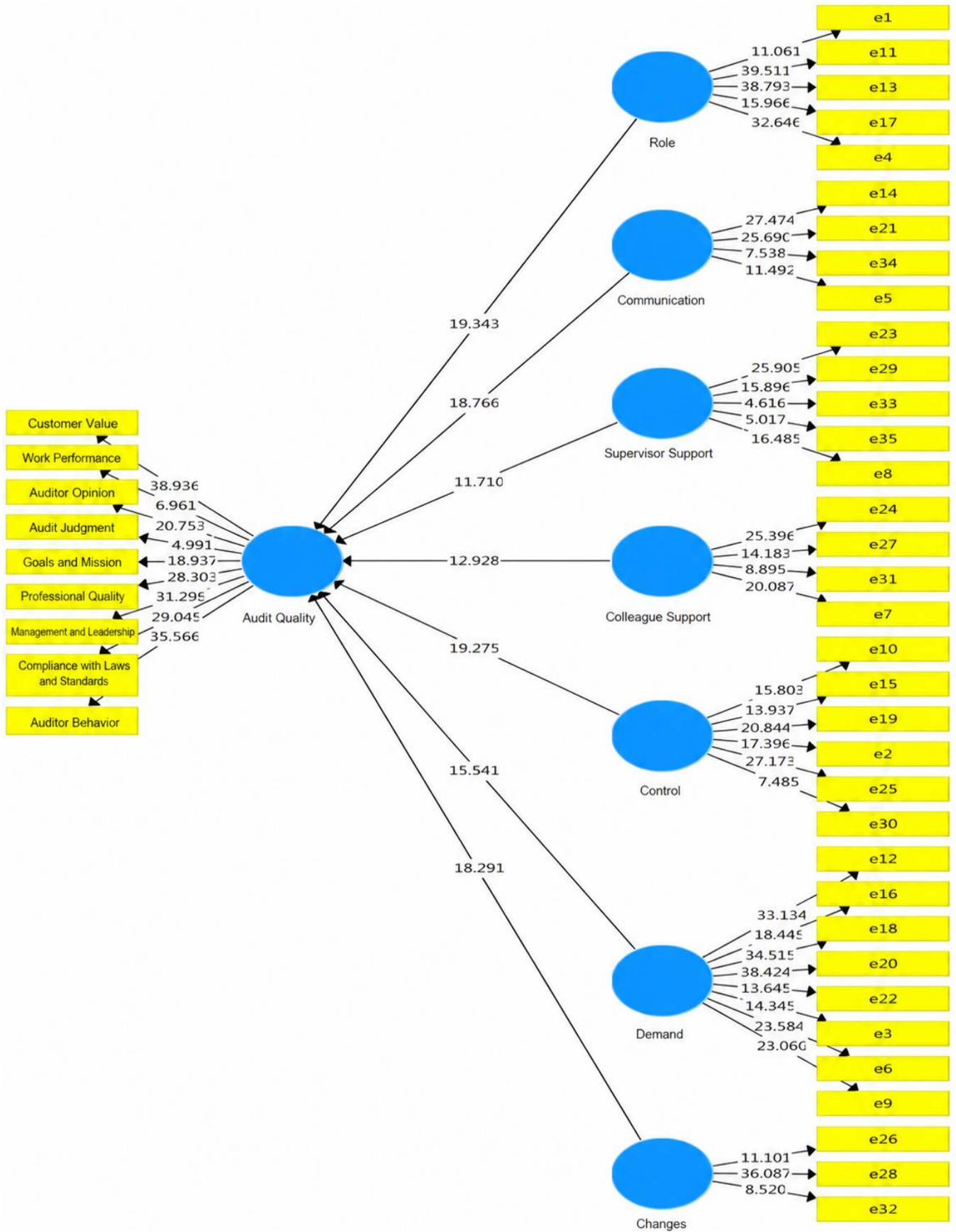


Figure 4. Path coefficients in the conceptual model for the secondary hypotheses.

4. Discussion and Conclusion

The findings of the present study demonstrated that stress management training had a positive and significant effect on audit quality and its associated dimensions, including management and leadership, professional quality, goals and mission, customer value, auditor behavior, compliance with laws and standards, auditor opinion, audit judgment, and work performance. The results further indicated that the dimensions of stress management training, including role clarity, communication, supervisor support, colleague support, control, demand management, and organizational change management, significantly contributed to improvements in audit quality. Additionally, the values obtained for the coefficient of determination (R^2), predictive relevance (Q^2), and overall goodness-of-fit (GOF) confirmed the strong explanatory and predictive power of the proposed model. These findings suggest that stress management training constitutes an effective organizational and behavioral mechanism for enhancing auditors' psychological functioning and professional performance under demanding occupational conditions.

One of the central findings of the study was the strong and significant relationship between stress management training and overall audit quality. This finding is consistent with previous studies emphasizing that occupational stress and burnout negatively affect auditors' professional effectiveness and judgment quality [4, 7]. Auditing is widely recognized as a profession characterized by high cognitive demands, workload pressure, ethical complexity, and strict deadlines, all of which can generate chronic psychological strain [5, 12]. Stress management training appears to mitigate these pressures by improving emotional regulation, coping strategies, and adaptive professional behaviors. As a result, auditors become more capable of maintaining concentration, professional skepticism, and analytical accuracy during audit engagements.

The significant impact of stress management training on management and leadership dimensions may indicate that psychologically resilient auditors and managers are better able to coordinate audit activities, manage teams, and maintain organizational stability under pressure. Effective leadership in audit firms requires emotional balance, communication competence, and the ability to support team members during high-pressure assignments. Previous research has shown that organizational climate and leadership quality significantly influence auditor burnout and performance outcomes [4]. Similarly, organizational justice and supportive workplace relationships reduce emotional exhaustion and strengthen occupational engagement among auditors [14]. Stress management training may therefore enhance leadership effectiveness by reducing emotional fatigue and improving interpersonal communication within audit teams.

The findings also revealed that stress management training significantly improved professional quality among auditors. Professional quality in auditing depends not only on technical competence but also on emotional stability, ethical consistency, and sustained cognitive performance. Under stressful conditions, auditors may experience reduced concentration, impaired decision-making, and lower professional skepticism, which can ultimately reduce audit quality [6, 23]. The present findings align with prior evidence suggesting that occupational stress contributes to dysfunctional audit practices and diminished professional performance. By reducing stress-related cognitive overload, stress management training likely strengthens auditors' ability to perform professional tasks with greater precision, objectivity, and consistency.

Another important finding concerned the positive influence of stress management training on goals and mission clarity. Role ambiguity and unclear organizational expectations are among the major contributors to auditor stress and burnout [7]. Auditors who clearly understand their professional roles and organizational objectives are more likely to demonstrate commitment, accountability, and task efficiency. The current findings support the argument

that stress management interventions can improve role clarity and reduce uncertainty, thereby enhancing organizational alignment and professional motivation. These findings are consistent with studies indicating that professional commitment mediates the relationship between organizational stress and audit quality [11].

The positive effect of stress management training on customer value further demonstrates the practical significance of psychological well-being in service-oriented professions such as auditing. Auditors operating under chronic stress may experience irritability, communication problems, and reduced responsiveness to client needs. Conversely, emotionally balanced auditors are more capable of maintaining constructive professional relationships and delivering reliable audit services. Research has shown that emotional intelligence, workplace fairness, and psychological well-being improve organizational performance and occupational satisfaction [15, 18]. The current findings suggest that stress management training contributes to customer value by enhancing auditors' emotional stability, communication effectiveness, and professional responsiveness.

The relationship between stress management training and auditor behavior is also highly significant. Dysfunctional auditor behaviors, including reduced effort, under-reporting of time, and compromised professional skepticism, are often associated with stress, burnout, and organizational pressure [19, 27]. Stress management training may reduce the likelihood of such behaviors by improving coping abilities and psychological resilience. This finding is consistent with studies emphasizing the importance of ergonomic interventions, supportive supervision, and emotional regulation in reducing dysfunctional auditing practices [26]. Furthermore, moral courage and behavioral voice have been found to strengthen auditors' effectiveness and ethical decision-making [28], suggesting that emotionally healthy auditors are more willing to maintain professional integrity despite organizational pressures.

The significant effect of stress management training on compliance with laws and standards is particularly important in the context of audit reliability and regulatory accountability. High stress levels can impair attention to detail and reduce adherence to professional standards, especially under severe time pressure and workload intensity [6, 22]. The present findings indicate that stress management interventions may improve auditors' capacity to comply with auditing regulations and ethical requirements by reducing cognitive fatigue and emotional exhaustion. These results align with prior evidence suggesting that burnout negatively affects auditors' professional conduct and compliance behaviors [8].

The positive influence of stress management training on auditor opinion and audit judgment further highlights the importance of psychological functioning in professional decision-making processes. Audit judgment requires analytical reasoning, skepticism, ethical evaluation, and evidence interpretation under conditions of uncertainty. Psychological stress can weaken cognitive processing and increase susceptibility to heuristic thinking or premature conclusions. Previous studies have demonstrated that emotional intelligence moderates the quality of audit judgment under stressful conditions [17]. Likewise, distractions arising from competing job opportunities or external pressures can reduce audit quality and professional concentration [25]. The current findings therefore suggest that stress management training strengthens auditors' cognitive resilience and enhances the quality of professional judgments.

The positive relationship between stress management training and work performance is consistent with organizational behavior theories emphasizing the connection between psychological well-being and occupational productivity. Technostress, workload pressure, and organizational stress are increasingly recognized as major threats to employee performance within modern audit environments [10, 11]. The transition toward remote auditing and technology-intensive work systems has further intensified these challenges [9]. Stress management

training appears to enhance work performance by improving adaptability, emotional regulation, and task management skills. In addition, healthy lifestyle mechanisms and coping strategies have previously been shown to reduce stress among auditors and improve occupational functioning [30].

The findings related to the dimensions of stress management training provide further insight into the mechanisms underlying improved audit quality. The significant effects of communication and supervisor support suggest that organizational relationships and interpersonal interactions are critical in reducing occupational strain. Prior research has demonstrated that supportive supervisors reduce burnout and strengthen psychological well-being among auditors [16]. Similarly, colleague support contributes to emotional stability, teamwork quality, and professional resilience under stressful conditions. These findings reinforce the Job Demands-Resources perspective, which argues that supportive organizational resources can buffer the negative effects of occupational demands [5].

The significant role of control and demand management dimensions also aligns with previous studies on workload pressure and auditor burnout. Excessive workloads and low perceived control over work processes increase emotional exhaustion and reduce work efficiency [6, 12]. Stress management training likely improves auditors' sense of personal control and their ability to manage professional demands effectively. Furthermore, organizational change management emerged as an important factor influencing audit quality. In rapidly evolving audit environments shaped by technological and regulatory transformation, employees who possess adaptive coping skills are more likely to maintain high performance and psychological stability.

The strong model fit and predictive power identified in the present study further support the multidimensional nature of audit quality and stress management. Audit quality cannot be explained solely through technical competencies or organizational structures; instead, it emerges from complex interactions among psychological, behavioral, ethical, and organizational variables. The current study contributes to the auditing literature by integrating stress management dimensions with multiple components of audit quality within a comprehensive structural framework. These findings provide empirical support for the growing body of literature emphasizing the human and behavioral foundations of auditing effectiveness [1, 2].

One notable implication of the findings is that stress management should not be considered merely an individual responsibility but rather an organizational priority. Audit firms that invest in psychological support systems, stress management programs, ethical climates, and supportive leadership structures are more likely to maintain high-quality professional performance and reduce employee burnout. Research on organizational fairness, professional commitment, and auditor loyalty consistently demonstrates that psychologically supportive environments contribute to improved performance and lower turnover intentions [13, 24]. Therefore, integrating stress management strategies into organizational development programs may significantly enhance both employee well-being and audit quality outcomes.

The findings also have broader implications for regulators and professional bodies. In recent years, audit failures, fraud detection concerns, and professional misconduct cases have intensified public scrutiny of audit quality [1, 29]. The current results suggest that strengthening auditors' psychological resilience and stress management capabilities may indirectly improve public trust in auditing services. Consequently, professional education and continuing development programs should incorporate psychological well-being, emotional intelligence, and stress management components alongside technical auditing competencies.

The present study therefore demonstrates that stress management training constitutes an effective and multidimensional mechanism for improving audit quality through its positive effects on professional behavior, psychological resilience, organizational functioning, and occupational performance.

The present study was subject to several limitations. First, the study relied on self-reported questionnaire data, which may be affected by response bias, social desirability bias, or subjective perceptions of stress and audit quality. Second, the research was conducted among auditors working in audit firms located in Tehran, which may limit the generalizability of the findings to other geographical regions or organizational contexts. Third, the cross-sectional design of the study restricted the ability to examine long-term causal relationships between stress management training and audit quality outcomes. Additionally, organizational culture, personality traits, and economic conditions were not directly controlled in the analysis, despite their potential influence on stress and professional performance.

Future research could investigate the longitudinal effects of stress management training on auditor performance and psychological well-being over extended periods. Comparative studies across different countries, audit firm sizes, and institutional environments may provide a broader understanding of cultural and organizational influences on stress management effectiveness. Researchers may also examine the moderating roles of emotional intelligence, professional commitment, technological adaptation, and organizational support in the relationship between stress management and audit quality. Qualitative studies exploring auditors' lived experiences under stressful conditions could further enrich understanding of occupational pressures and coping mechanisms within the auditing profession.

From a practical perspective, audit firms should design and implement structured stress management training programs aimed at improving emotional regulation, communication skills, workload management, and professional resilience among auditors. Organizations should strengthen supervisor and colleague support systems while promoting ethical climates and psychologically healthy workplaces. Flexible scheduling, balanced workload distribution, mental health counseling, and resilience-building workshops may help reduce burnout and improve audit quality. Professional accounting associations and regulatory institutions should also integrate stress management education into auditor certification and continuing professional development programs to enhance both occupational well-being and the reliability of audit services.

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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