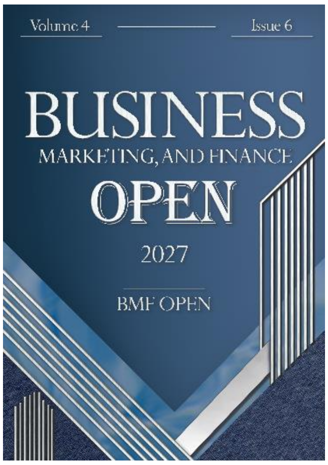
Validation of a Model for Reducing Job Burnout Among Auditors in Iraqi Government Organizations Using Structural Equation Modeling

Nejat Sahib Abdolali Sharif [1], Forouzan Mohammadi [2,*], Maryam Nouraei [3] and Mojtaba Javashani [4]



Citation: Abdolali Sharif , N. S., Mohammadi, F., Nouraei, M., & Javashani, M. (2027). Validation of a Model for Reducing Job Burnout Among Auditors in Iraqi Government Organizations Using Structural Equation Modeling. *Business, Marketing, and Finance Open*, 4(6), 1-17.

Received: 01 April 2026
Revised: 24 August 2026
Accepted: 31 August 2026
Initial Publication: 01 September 2026
Final Publication: 01 November 2027

[1] Department of Accounting, Ker.C., Islamic Azad University, Kermanshah, Iran;
[2] Department of Accounting, Ker.C., Islamic Azad University, Kermanshah, Iran;
[3] Department of Accounting, Ker.C., Islamic Azad University, Kermanshah, Iran;
[4] Department of Accounting, Ker.C., Islamic Azad University, Kermanshah, Iran;

* Correspondence: mohamadi.forouzan@iau.ac.ir

Abstract: Job burnout is an important social problem. Prolonged exhaustion and low self-efficacy are among the factors contributing to job burnout. Burnout affects employees' mental and physical health. The purpose of this study was to validate a model for reducing job burnout among auditors in Iraqi government organizations. This research was conducted using a quantitative approach. In this study, a model for reducing job burnout among auditors in Iraqi government organizations was developed using structural equation modeling. The validation results indicated that organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, occupational capability, work engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality traits have significant effects on reducing job burnout among auditors.

Keywords: dividend policy, client pressure, auditors' professional judgment.

1. Introduction

Job burnout has become one of the most consequential occupational and organizational challenges in contemporary workplaces, particularly in occupations characterized by sustained psychological demands, high responsibility, time pressure, interpersonal expectations, and limited opportunities for recovery. Burnout is generally manifested through persistent physical and emotional exhaustion, psychological withdrawal from work, reduced enthusiasm, and a diminished sense of professional effectiveness. Although the phenomenon was initially examined primarily as an individual response to chronic occupational stress, contemporary organizational research increasingly conceptualizes burnout as the outcome of a complex interaction among job demands, available resources, organizational conditions, interpersonal relationships, and individual characteristics. Consequently, burnout should not be viewed merely as a personal problem; rather, it represents an occupational health and management issue with implications for both employees and organizations [1, 2]. Recent evidence continues to demonstrate that excessive demands and insufficient resources can substantially undermine employee well-being, particularly in occupational environments affected by increasing technological, cognitive, and emotional requirements [3, 4].

The organizational consequences of job burnout make its prevention particularly important for management. Employees experiencing burnout may demonstrate reduced motivation, weaker organizational attachment, impaired job attitudes, diminished discretionary behaviors, and greater intentions to withdraw from their organizations. Research has shown that burnout can adversely affect employees' occupational outcomes and consequently undermine organizational effectiveness [5]. Similarly, burnout has been identified as an important organizational problem capable of producing undesirable consequences for both employees and the institutions in which they work [6]. Contemporary findings further indicate that burnout can influence employees' extra-role behaviors, while individual hardiness and job attitudes may shape how burnout is translated into workplace behavior [7, 8]. Burnout may also serve as an explanatory mechanism connecting occupational stress to other undesirable work-related outcomes. For example, evidence concerning caregivers suggests that job burnout can mediate the association between perceived stress and presenteeism, illustrating how chronic occupational strain can be translated into reduced functional effectiveness at work [9]. Therefore, organizations that seek sustained performance cannot treat employee burnout as an isolated psychological issue unrelated to managerial systems.

A particularly influential framework for explaining burnout is Job Demands–Resources (JD–R) theory. According to this perspective, occupations differ in their specific characteristics, but virtually all work characteristics can be classified broadly as job demands or job resources. Job demands refer to aspects of work that require sustained physical, cognitive, emotional, or psychological effort and are therefore associated with physiological or psychological costs. Job resources, in contrast, facilitate the achievement of work goals, reduce the costs associated with job demands, and stimulate learning, development, motivation, and engagement [10]. The subsequent development of JD–R theory emphasized its applicability across occupational settings and its capacity to explain both employee strain and motivational processes [11]. This theoretical perspective is especially relevant to burnout because chronic imbalance between excessive demands and inadequate resources can initiate a health-impairment process characterized by exhaustion and declining occupational functioning. At the same time, adequate resources can buffer the impact of demands and promote engagement, adaptability, and sustained performance.

The contemporary work environment has added further complexity to this demand–resource balance. Digitalization, rapidly changing work processes, information overload, and continuous technological adaptation may simultaneously create useful occupational resources and new forms of job demand. International evidence indicates that digital resources may improve well-being when they provide meaningful support, whereas digital demands can intensify stress and burnout when employees lack adequate resources to cope with them [3]. Research on technostress likewise demonstrates significant relationships among technology-related stress, burnout, job satisfaction, well-being, and work performance [4]. Such findings are relevant beyond technology-intensive professions because contemporary auditors increasingly operate in information-rich environments that require continuous processing of financial, administrative, regulatory, and digital information. Effective management of time is therefore also an important occupational resource, as the ability to plan, prioritize, and control work time can influence how employees respond to demanding workloads and competing tasks [12]. In auditing environments, where deadlines and procedural requirements are central to work performance, deficiencies in time management may exacerbate occupational pressure.

Auditing is particularly susceptible to burnout because auditors work under conditions of substantial cognitive responsibility, accuracy requirements, accountability, professional scrutiny, deadlines, and frequently competing expectations. Empirical research in accounting has demonstrated that burnout has important antecedents and consequences among junior accountants and can contribute to turnover intentions, highlighting its significance for the sustainability of the accounting workforce [13]. Evidence from public accounting has additionally demonstrated meaningful differences in the experience of burnout and emphasized the relevance of employee characteristics, including gender, when examining occupational strain [14]. More specifically, research concerning auditors has indicated that conflict management styles and role overload are associated with auditor burnout, supporting the proposition that stressful interpersonal and role-related conditions can intensify occupational exhaustion [15]. These findings suggest that auditor burnout is unlikely to result from a single stressor and is instead embedded in a broader network of occupational, organizational, interpersonal, and personal conditions.

Organizational structure represents one of the potentially important determinants of burnout because it shapes authority, communication, decision-making, task coordination, formalization, role clarity, and access to resources. Excessive bureaucracy, unclear responsibilities, rigid procedures, inappropriate centralization, and ineffective communication can create conditions in which employees experience reduced autonomy and increased occupational pressure. Empirical evidence has demonstrated that organizational structure can significantly affect employee burnout, indicating that structural arrangements are not merely administrative mechanisms but also determinants of employee psychological experience [16]. Organizational management systems and specialized management practices can similarly influence the efficiency, predictability, and quality of organizational processes [17]. In government organizations, where formal procedures, hierarchical accountability, and regulatory constraints may be particularly prominent, the design of organizational structures can therefore have substantial implications for auditors' workload, decision latitude, role conflict, and psychological exhaustion.

Leadership and management style constitute another essential dimension of the organizational environment. Managers influence the allocation of resources, clarification of expectations, conflict resolution, employee participation, recognition, communication quality, and the degree of psychological support available to employees. Leadership practices may therefore either intensify or alleviate job demands. Conflict management is especially relevant in occupational contexts involving professional judgment and accountability, and evidence from auditors suggests that the way conflict is managed can be associated with variations in burnout [15]. The broader organizational climate also shapes how managerial practices are perceived. Research has demonstrated a relationship between organizational climate and job burnout, suggesting that perceptions of support, cooperation, fairness, and organizational functioning can contribute to employees' psychological responses to work [18]. In this sense, leadership style, management practices, organizational climate, and organizational culture constitute interconnected organizational resources capable of influencing the probability that demanding work conditions will develop into chronic burnout.

Organizational justice, social capital, organizational culture, and social support further represent critical relational and contextual resources. Employees evaluate whether organizational procedures are fair, whether rewards and responsibilities are distributed appropriately, whether interpersonal treatment is respectful, and whether trustworthy relationships exist within their organization. An organizational environment characterized by supportive relationships and strong social capital can provide employees with access to information, emotional assistance, cooperation, and shared norms. Family and interpersonal resources may also influence employees' capacity to cope with occupational strain. Research on the relationship between family coping and employee burnout demonstrates that employees' social systems outside the immediate workplace can affect their experience of burnout [19]. In addition, occupational mental health research emphasizes the importance of systematic institutional responses to burnout rather than relying exclusively on individual coping mechanisms [20]. Accordingly, social support should be understood as a multidimensional resource that can arise from managers, colleagues, organizational networks, and employees' broader social environments.

Quality of work life, job security, job satisfaction, and organizational commitment are also fundamental to explaining employees' relationship with their work environment. Quality of work life encompasses conditions that enable employees to perform effectively while maintaining occupational well-being and a sustainable balance between work requirements and personal resources. Job security can reduce uncertainty concerning continued employment, whereas job satisfaction reflects employees' overall evaluation of their work experience. Organizational commitment, in turn, represents employees' psychological attachment to and involvement with the organization. Evidence indicates that job burnout can influence organizational commitment and that demographic characteristics may alter aspects of this relationship [21]. Burnout has also been associated with diminished organizational performance, reinforcing the managerial importance of interventions that preserve employees' psychological resources and occupational functioning [22]. More generally, occupational stress and burnout have been found to be related to employees' mental health, indicating that burnout reduction may simultaneously support both individual health and organizational performance [23].

Job characteristics and occupational capability may determine whether employees perceive their responsibilities as meaningful challenges or overwhelming demands. Job characteristics such as workload, autonomy, task significance, complexity, responsibility, feedback, and role clarity shape employees' daily occupational experiences. Occupational capability, including professional knowledge, competence, judgment, and confidence in performing work duties, may enable employees to cope more effectively with demanding tasks. Recent structural equation modeling research has shown that competency-related factors can be associated with burnout, illustrating the importance of both implicit and position-related competencies in understanding occupational exhaustion [24]. This is particularly relevant to auditors, whose work requires specialized technical expertise, analytical accuracy, regulatory knowledge, and professional judgment. Professional capability can therefore function as an important occupational resource, whereas a mismatch between employee capabilities and job requirements may increase psychological strain.

Work engagement and job adaptability provide additional motivational and adaptive resources that may counteract burnout. Engagement reflects a positive, energetic, and psychologically involved relationship with work, whereas job adaptability enables employees to respond effectively to changing demands, responsibilities, technologies, and organizational circumstances. JD–R theory proposes that job resources promote motivation and engagement, which can contribute to sustained performance despite challenging occupational conditions [10, 11]. Resilience and cognitive appraisal are similarly relevant because the way employees interpret and regulate stressful experiences can influence their susceptibility to burnout. Evidence from high-demand occupations indicates that resilience and cognitive reappraisal can contribute to reducing burnout, partly through mechanisms involving perceived stress [25]. Physical and behavioral resources may also be beneficial; research examining exercise and burnout has suggested that physical activity can contribute to the management of occupational exhaustion [26]. These findings support a multidimensional approach in which burnout reduction includes both organizational redesign and strengthening employees' adaptive resources.

Individual differences must also be incorporated into any comprehensive model of burnout. Personality traits can affect the appraisal of stressful events, coping strategies, emotional regulation, interpersonal behavior, persistence, and vulnerability to exhaustion. Studies have demonstrated significant associations between personality and burnout in occupational settings [27]. Research involving nurses has likewise shown that personality characteristics such as hardiness, together with job stressors and sociodemographic variables, contribute to understanding differences in burnout [28]. Similar evidence has been reported among physical education teachers, where personality dimensions were associated with job burnout [29]. Organizational culture may also moderate the way personality characteristics influence burnout, indicating that individual and organizational determinants should not be considered separately [30]. Thus, personality traits may function either as vulnerability factors or as psychological resources depending on the interaction between the employee and the organizational environment.

Demographic and social characteristics may further shape occupational experiences. Gender, age, organizational position, social status, and access to professional opportunities can influence exposure to job demands and the availability of resources. Research on risk-related behavior has shown that gender may be associated with differences in risk taking and risk aversion, which may have implications for occupational decision-making and perceptions of demanding work situations [31]. Studies concerning barriers to women's access to middle and senior management positions likewise demonstrate that organizational opportunities and structural constraints may not be equally distributed across employees [32]. In public accounting, gender differences have also been examined directly in relation to burnout [14]. Social position and demographic characteristics therefore constitute potentially meaningful contextual factors when evaluating occupational burnout, particularly in formal organizations with clearly differentiated hierarchical levels and professional roles.

The multidimensional nature of burnout makes an integrated analytical framework essential. Isolated examination of individual predictors can provide useful information but may fail to capture the simultaneous relationships among organizational structure, managerial practices, cultural conditions, occupational characteristics, social resources, job attitudes, and personality variables. Structural equation modeling is particularly suitable for testing such complex theoretical systems because it permits simultaneous assessment of multiple relationships among latent constructs and provides a framework for evaluating both measurement and structural components of a proposed model [33]. Methodological literature in management and behavioral sciences emphasizes the importance of systematic research design, reliable measurement, appropriate sampling, and rigorous statistical analysis when testing multivariate organizational models [34, 35]. Data-processing procedures and multivariate statistical techniques likewise play a central role in transforming raw organizational data into interpretable empirical evidence [36]. Previous applications of modeling approaches in behavioral research further demonstrate the usefulness of multivariate techniques for simultaneously identifying direct and indirect relationships among multiple risk factors [37].

From an accounting and management perspective, the need to develop evidence-based models of employee functioning has also been emphasized in applied research addressing financial management, accounting, and organizational decision-making [38]. Auditors in government organizations occupy a particularly sensitive institutional position because the effectiveness of their work depends not only on technical competence but also on their capacity to maintain attention, professional judgment, independence, persistence, and psychological resilience under demanding conditions. Chronic burnout may undermine these capacities and can consequently have implications extending beyond the individual employee to organizational accountability and administrative effectiveness. Accordingly, a model designed to reduce burnout among government auditors should integrate structural, managerial, social, occupational, motivational, and individual factors rather than relying on a single explanatory dimension.

Despite the substantial literature on burnout, important contextual and analytical gaps remain. Previous studies have examined burnout among teachers [2], healthcare professionals [20], nurses [28], physical education personnel [18, 29], accountants [13, 14], and auditors [15]; however, the organizational conditions surrounding government auditors may differ substantially from those of employees in private-sector, educational, or healthcare organizations. Furthermore, many earlier studies have focused on a limited number of determinants, whereas current understanding increasingly supports the simultaneous examination of multiple job demands, organizational resources, occupational capabilities, social conditions, and personality-related factors. This need is reinforced by emerging evidence showing that contemporary burnout is embedded in complex relationships among stress, competencies, technology-related demands, resilience, job attitudes, and organizational outcomes [4, 9, 24, 25]. Developing and validating an integrated model can therefore provide a more comprehensive understanding of how burnout may be reduced within a specific institutional and national context.

Government organizations in Iraq provide an important setting for such an investigation because auditors operate at the intersection of administrative structures, regulatory obligations, organizational controls, professional responsibilities, and public accountability. Effective burnout reduction in this context requires identifying not only whether occupational strain exists but also which organizational and individual mechanisms are most relevant to managing it. An integrated framework incorporating organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, occupational capability, work engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality traits can therefore provide a comprehensive basis for management intervention and organizational policy. Such an approach is consistent with the broader movement from narrowly individual explanations of burnout toward multilevel models that recognize the interaction of work demands, resources, employee characteristics, and organizational systems.

Therefore, the aim of the present study was to validate a structural equation model for reducing job burnout among auditors in Iraqi government organizations.

2. Methodology

Based on the aforementioned classification, the present study is applied in terms of its objective because its results can be used in relevant planning and policymaking processes. In terms of data collection, this study is descriptive. Among descriptive research methods, it is classified as survey research because a questionnaire was used for data collection. The statistical population consisted of auditors in Iraq, of whom 384 participants were selected through cluster sampling. The research instrument was a researcher-developed questionnaire, for which the average variance extracted (AVE) values were calculated. Structural equation modeling was used to analyze the data using PLS version 3 software.

3. Findings and Results

In the present section, the raw research data were analyzed and processed using the methods described in Chapter Three in order to organize the data and obtain reliable and interpretable results. This is necessary because the collected raw data and information merely consist of a series of numbers and figures that, by themselves, have limited practical utility. Accordingly, to make practical use of these data, they must be transformed into statistical results and findings through analysis and processing. Therefore, during the analysis stage, the collected data and information were processed using analytical methods appropriate to this study in order to achieve the study objectives and test the research hypotheses.

After estimating the model parameters, the question arises as to the extent to which the proposed model is consistent with the corresponding data. This question can only be answered by evaluating model fit. Model fit refers to the degree to which a model is consistent and compatible with the observed data. Therefore, in structural equation modeling, after estimating the parameters and before interpreting them, the researcher must ensure that the model demonstrates an acceptable level of fit. Accordingly, this section examines and analyzes various criteria and indices of structural equation model fit and, while describing the conditions and characteristics of each criterion, explains the interpretation of overall model fit, measurement model fit, and structural model fit.

The R-squared criterion is used in the structural component of structural equation modeling and indicates the extent to which the behavior or variance of an endogenous variable can be predicted by one or more exogenous variables. The higher the value of this criterion for the endogenous variables in the structural model, the more appropriate the selection of the variables included in the model. In addition to this index, it is necessary to assess the contribution of each exogenous predictor variable to the explained variance. In other words, the contribution of each predictor variable to the R^2 value in each path model should be determined.

As shown in Table 1, the R-squared values for the research variables indicate that approximately 67.15% of the variance in organizational structure is explained by the model, while the remaining variance is attributable to variables outside the model. Similarly, approximately 61.12% of the variance in leadership and management style is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 61.36% of the variance in organizational justice is explained by the model, and the remaining variance is attributable to variables outside the model. Approximately 65.32% of the variance in social capital is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 62.42% of the variance in organizational culture is explained by the model, while the remaining variance is attributable to variables outside the model. Approximately 67.31% of the variance in organizational climate is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 63.24% of the variance in quality of work life is explained by the model, while the remaining variance is attributable to variables outside the model. Approximately 64.26% of the variance in diversity management is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 67.18% of the variance in job characteristics is explained by the model, and the remaining variance is attributable to variables outside the model. Approximately 65.19% of the variance in occupational capability is explained by the model, while the remaining variance is attributable to variables outside the model. Approximately 65.23% of the variance in work engagement is explained by the model, and the remaining variance is attributable to variables outside the model. Similarly, approximately 67.12% of the variance in job adaptability is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 65.32% of the variance in job security is explained by the model, while the remaining variance is attributable to variables outside the model. Approximately 67.32% of the variance in job satisfaction is explained by the model, and the remaining variance is attributable to variables outside the model. Similarly, approximately 64.26% of the variance in organizational commitment is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 68.19% of the variance in social support is explained by the model, while the remaining variance is attributable to variables outside the model. Approximately 61.27% of the variance in social status is explained by the model, with the remaining variance attributable to variables outside the model. Approximately 66.48% of the variance in personality traits is explained by the model, while the remaining variance is attributable to variables outside the model. Finally, approximately 67.51% of the variance in the reduction of job burnout at Mino Company is explained by the model, while the remaining variance is attributable to variables outside the model.

Table 1. R-Squared Values

Variable	R-squared
Organizational structure	0.6715
Leadership and management style	0.6112
Organizational justice	0.6136
Social capital	0.6532
Organizational culture	0.6242
Organizational climate	0.6731
Quality of work life	0.6324
Diversity management	0.6426
Job characteristics	0.6718
Occupational capability	0.6519
Work engagement	0.6523
Job adaptability	0.6712
Job security	0.6532
Job satisfaction	0.6732
Organizational commitment	0.6426
Social support	0.6819
Social status	0.6127
Personality traits	0.6648
Reduction in job burnout	0.6751

This criterion determines the predictive relevance of the model. If the Q^2 value for an endogenous construct is 0.02, 0.15, or 0.35, it indicates weak, moderate, or strong predictive relevance, respectively, for the corresponding exogenous construct or constructs. It should be noted that this criterion is calculated only for endogenous constructs whose indicators are reflective. As shown in Table 2, all research variables demonstrate strong predictive relevance.

Table 2. Assessment of the Model's Predictive Relevance

Variable	1-SSE/SSO	Predictive Relevance
Organizational structure	0.35	Strong
Leadership and management style	0.37	Strong
Organizational justice	0.36	Strong
Social capital	0.42	Strong
Organizational culture	0.39	Strong
Organizational climate	0.40	Strong
Quality of work life	0.43	Strong
Diversity management	0.39	Strong
Job characteristics	0.42	Strong
Occupational capability	0.38	Strong
Work engagement	0.36	Strong
Job adaptability	0.37	Strong
Job security	0.39	Strong
Job satisfaction	0.39	Strong
Organizational commitment	0.41	Strong
Social support	0.40	Strong
Social status	0.38	Strong
Personality traits	0.37	Strong
Reduction in job burnout	0.42	Strong

To assess the overall model fit, which simultaneously evaluates both the measurement and structural components of the model, the Goodness-of-Fit (GoF) index was used. The value of this index ranges from zero to one. Wetzels et al. (2009) proposed values of 0.10, 0.25, and 0.36 as thresholds indicating weak, moderate, and strong GoF, respectively.

Table 3. Average Variance Extracted Values

Variable	AVE
Organizational structure	0.56
Leadership and management style	0.51
Organizational justice	0.55
Social capital	0.61
Organizational culture	0.54
Organizational climate	0.59
Quality of work life	0.54
Diversity management	0.58
Job characteristics	0.57
Occupational capability	0.54
Work engagement	0.56
Job adaptability	0.52
Job security	0.53
Job satisfaction	0.52
Organizational commitment	0.51
Social support	0.58
Social status	0.58
Personality traits	0.57
Reduction in job burnout	0.56

To calculate the mean value of the coefficient of determination, the coefficient of determination values presented in the following table are used:

Table 4. Assessment of R-Squared Values

Variable	R-squared
Organizational structure	0.6715
Leadership and management style	0.6112
Organizational justice	0.6136
Social capital	0.6532
Organizational culture	0.6242
Organizational climate	0.6731
Quality of work life	0.6324
Diversity management	0.6426
Job characteristics	0.6718
Occupational capability	0.6519
Work engagement	0.6523
Job adaptability	0.6712
Job security	0.6532
Job satisfaction	0.6732
Organizational commitment	0.6426
Social support	0.6819
Social status	0.6127
Personality traits	0.6648
Reduction in job burnout	0.6751

Finally, the GoF index for the model developed in the present study was calculated as 0.593, indicating a high level of overall model fit. Structural equation modeling was used to test the conceptual model and the research hypotheses. For this purpose, the model parameters were estimated in SmartPLS software. Figures 1 and 2 present the structural path analysis diagrams for the research hypotheses and illustrate the relationships among the study variables. At this stage, the structural model of the study was evaluated. The results are presented below.

Figure 1 presents the standardized coefficients representing the effects of the relationships among the research variables. Figure 2 presents the corresponding significance statistics. Values exceeding 1.96 indicate support for the hypotheses regarding the existence of statistically significant relationships between the respective pairs of variables. The results obtained from the combined interpretation of the two figures are summarized in the following section.

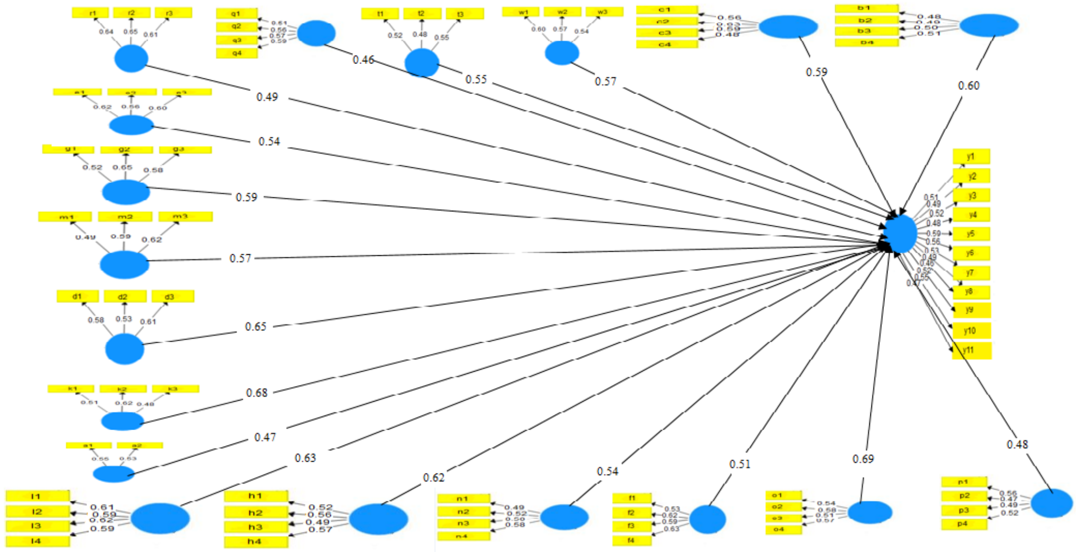


Figure 1. Standardized Path Coefficients of the Research Hypothesis Model

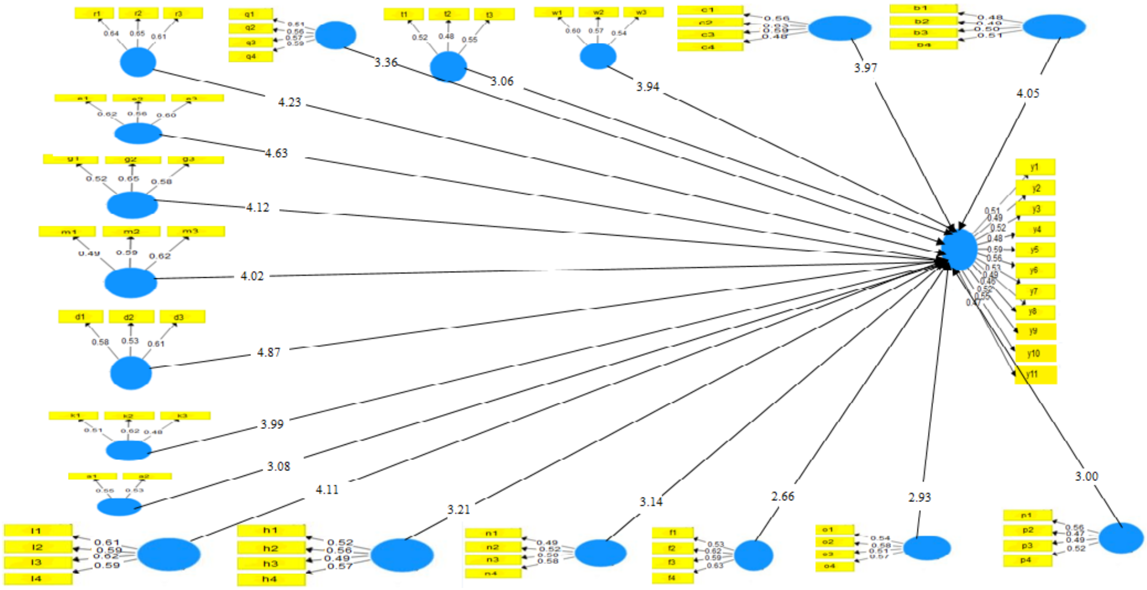


Figure 2. Significance Statistics for the Path Coefficients of the Research Hypothesis Model

Finally, the results of the proposed model indicate that organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, occupational capability, work engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality traits have statistically significant effects on reducing job burnout among auditors.

4. Discussion and Conclusion

The present study aimed to validate a structural equation model for reducing job burnout among auditors in Iraqi government organizations. The findings showed that organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, occupational capability, work engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality traits had significant effects on reducing job burnout among auditors. The structural model also demonstrated satisfactory explanatory and predictive power. The R^2 values indicated that a substantial proportion of variance in the endogenous constructs was explained by the model, while the Q^2 values showed strong predictive relevance. Furthermore, the Goodness-of-Fit index was 0.593, indicating strong overall model fit. Taken together, these results suggest that auditor burnout in government organizations is a multidimensional phenomenon that cannot be adequately explained through a single occupational or psychological factor and should instead be considered as the outcome of interactions among organizational, job-related, interpersonal, and individual resources.

The significant role of organizational structure in reducing job burnout is consistent with previous evidence indicating that the way responsibilities, authority, communication, and work processes are organized can influence employees' psychological experiences. Inappropriate centralization, rigid bureaucracy, role ambiguity, and inefficient communication can increase psychological pressure, whereas clearly defined responsibilities, appropriate delegation, accessible communication channels, and coherent workflows can facilitate employees' ability to manage occupational demands. The present finding is in line with research showing that organizational structure affects employee burnout and that dysfunctional structural characteristics can increase occupational exhaustion [16]. This result can also be interpreted through the Job Demands–Resources framework, according to which organizational characteristics may operate as either demands that consume employees' energy or resources that facilitate performance and psychological adaptation [10, 11]. In government auditing, where professional duties are highly formalized and subject to administrative procedures, an efficient organizational structure may reduce unnecessary demands and therefore protect auditors against burnout.

Leadership and management style also emerged as an important factor in the model. Managers shape auditors' workload, role clarity, feedback, access to resources, interpersonal climate, and opportunities for participation in decision-making. Supportive and participative leadership can reduce psychological strain by helping employees cope with difficult tasks and by creating a sense of control and organizational support. Conversely, ineffective leadership may intensify role conflict, workload, and uncertainty. This interpretation is supported by evidence among auditors indicating that conflict management style and role overload are associated with burnout [15]. It also corresponds with broader findings showing that occupational stress and ineffective organizational conditions are related to burnout and mental health difficulties [23]. Therefore, leadership practices in governmental audit departments may influence burnout not only directly but also through their effects on workload, interpersonal conflict, support, and professional autonomy.

The findings further demonstrated significant effects of organizational justice, social capital, organizational culture, and organizational climate. These variables collectively represent important relational and contextual aspects of organizational life. Perceptions of fairness in workload distribution, promotion, evaluation, rewards, decision-making, and interpersonal treatment can substantially influence employees' emotional responses to their organizations. Similarly, social capital provides employees with networks of trust, cooperation, reciprocity, and shared norms that facilitate access to instrumental and emotional resources. A constructive organizational culture and positive organizational climate may create an environment in which employees feel valued, supported, and psychologically secure. The finding concerning organizational climate is consistent with previous research showing an association between organizational climate and job burnout [18]. The finding regarding organizational culture is also supported by research indicating that organizational culture can shape the relationship between personality characteristics and burnout [30]. From a theoretical perspective, these organizational variables may function as job resources that reduce the psychological costs associated with demanding work conditions [10, 11].

Quality of work life and diversity management were also found to contribute significantly to burnout reduction. Quality of work life involves employees' perceptions of working conditions, work-life balance, professional development, participation, security, and overall workplace well-being. When employees perceive their working environment as supportive of both professional effectiveness and personal well-being, their likelihood of experiencing chronic exhaustion may decrease. Diversity management may similarly contribute by promoting inclusion, reducing discrimination, improving interpersonal relations, and allowing employees from different demographic and professional backgrounds to participate effectively. Previous research has shown that demographic and gender-related conditions may influence occupational experiences and risk perceptions [31]. Research concerning barriers to women's access to management positions also indicates that organizational structures and opportunities can be unevenly distributed among employees [32]. Therefore, effective diversity management may indirectly reduce burnout by promoting fairness, belonging, access to resources, and equal treatment.

Job characteristics were another significant component of the validated model. Auditor burnout is likely to be influenced by workload, role complexity, responsibility, task significance, autonomy, feedback, and time pressure. Auditing often requires sustained attention and accuracy under strict deadlines, meaning that unfavorable job design can impose substantial cognitive and emotional demands. Previous research among junior accountants has shown that burnout develops in association with occupational antecedents and subsequently contributes to turnover intentions [13]. Research on time management further indicates that the ability to organize, prioritize, and control work time is relevant to employee performance and stress management [12]. These findings suggest that burnout interventions in auditing should not focus solely on the employee's ability to cope with pressure; job demands themselves should also be redesigned where possible.

Occupational capability was also significantly associated with reducing burnout. Auditors who possess adequate technical knowledge, professional competence, analytical skills, decision-making ability, and confidence may be better able to handle complex assignments and uncertainty. When job requirements exceed an employee's perceived or actual competencies, the resulting mismatch can create persistent stress and exhaustion. The present result is consistent with recent evidence showing significant associations between implicit competency, post competency, and job burnout [24]. Occupational capability may therefore act as a personal and professional resource that enables employees to manage demanding work situations with greater confidence and lower psychological cost. In governmental auditing, continuous professional development may be particularly important because regulatory requirements and administrative procedures can change over time.

Work engagement and job adaptability also played significant roles in reducing burnout. Engagement reflects employees' energy, dedication, and absorption in work, whereas adaptability concerns their ability to adjust to changing occupational demands and conditions. The Job Demands–Resources model proposes that adequate job and personal resources stimulate engagement and protect employees against strain [10, 11]. The present findings are therefore theoretically coherent with the view that engaged employees are better positioned to maintain motivation and psychological energy despite demanding working conditions. Adaptability may likewise reduce burnout by enabling employees to respond flexibly to new technologies, changing administrative expectations, shifts in audit procedures, or organizational restructuring. Recent evidence concerning digital demands and resources further demonstrates that occupational adaptation is increasingly important for maintaining well-being in rapidly changing work environments [3, 4].

Job security, job satisfaction, and organizational commitment were also significant predictors of burnout reduction. Job security can reduce uncertainty and chronic anxiety concerning continued employment or professional status. Job satisfaction reflects employees' positive evaluation of their occupational experience and can serve as an indicator that job resources are sufficient relative to job demands. Organizational commitment reflects employees' psychological attachment to the organization and their willingness to remain involved in organizational goals. Previous studies have shown that job burnout is related to organizational commitment and that demographic variables can influence this relationship [21]. Burnout has also been found to affect important job outcomes [5] and organizational performance [22]. Recent research has similarly demonstrated associations among technostress, burnout, job satisfaction, well-being, and performance [4]. Accordingly, strengthening job satisfaction, commitment, and perceived security may help create a more stable psychological relationship between auditors and their organizations.

The significant effect of social support is also consistent with the broader burnout literature. Auditors often work under considerable cognitive pressure and may benefit from support provided by supervisors, colleagues, professional networks, and family members. Social support can help employees interpret demanding situations more constructively, obtain practical assistance, share responsibilities, and regulate emotional responses to occupational stress. Previous research has shown that family coping patterns are related to employee burnout, demonstrating that supportive interpersonal systems outside the workplace can influence occupational well-being [19]. The importance of organizational and professional support has likewise been emphasized in occupational mental health research, which suggests that burnout should be addressed through systematic institutional responses rather than relying solely on individual resilience [20]. In public auditing, supportive professional relationships may be particularly valuable when employees face high accountability, difficult judgments, or conflict with other organizational units.

Social status was another significant component of the model. Social status may reflect employees' perceptions of respect, recognition, professional standing, and social value within the workplace and broader society. Individuals who perceive their occupation as valued and their organizational role as respected may experience stronger professional identity and motivation. In contrast, low perceived social recognition may reduce the psychological rewards associated with demanding work. Although social status has received less direct attention in burnout research than other organizational variables, evidence regarding differences in occupational opportunity, organizational position, and demographic characteristics suggests that employees' structural position can shape their experiences of work [31, 32]. The present finding therefore expands existing burnout models by emphasizing the importance of perceived professional and social standing as a potential resource.

Personality traits also significantly influenced burnout reduction, confirming that employees do not respond identically to the same organizational environment. Personality can influence appraisal of job demands, emotional reactivity, coping strategies, persistence, interpersonal functioning, and resilience. Previous research has reported significant relationships between personality dimensions and job burnout [27, 29]. Similarly, hardiness has been found to influence the relationship between occupational stressors and burnout [28]. Recent findings concerning hardiness personality and job attitude also show that personal dispositions can shape the behavioral consequences of burnout [7, 8]. Evidence from high-demand occupations additionally suggests that resilience and cognitive reappraisal can reduce burnout, partly through their effects on perceived stress [25]. These findings support the inclusion of personality traits in the present model and indicate that burnout prevention should account for differences in employees' psychological resources.

The overall findings also showed that the proposed structural model had strong predictive relevance. Q^2 values exceeded the conventional threshold for strong predictive power, and the overall GoF value of 0.593 indicated satisfactory overall model performance. The use of structural equation modeling was appropriate given the large number of interrelated constructs and the need to examine multiple structural relationships simultaneously. Structural equation modeling has been recommended as a useful analytical framework for testing complex relationships among latent organizational and behavioral variables [33]. More broadly, rigorous multivariate analysis and systematic research design are necessary when attempting to validate organizational models containing multiple predictors [34-36]. The present results therefore provide empirical support for a comprehensive model in which burnout reduction is simultaneously associated with organizational resources, job design, professional capacities, social conditions, attitudes, and personality factors.

The results also reinforce the conceptualization of burnout as an occupational health problem rather than simply a temporary experience of fatigue. Previous research has described burnout as an emerging occupational health issue with consequences for both individual and organizational functioning [1]. Studies in different professions have similarly documented burnout as a persistent problem associated with demanding work environments [2]. Contemporary research further shows that burnout can operate as a mechanism linking perceived stress with reduced attendance-related effectiveness and presenteeism [9]. Physical and behavioral resources may also play a supportive role, as previous findings suggest that exercise can contribute to lower burnout levels [26]. Collectively, these findings demonstrate that reducing burnout among Iraqi government auditors requires a comprehensive strategy that addresses organizational systems, professional demands, social resources, employee attitudes, and personal capacities simultaneously.

The present study has several limitations that should be considered when interpreting its findings. First, the study used a cross-sectional design; therefore, although significant structural relationships were identified, causal relationships cannot be established definitively. Second, the data were collected using a researcher-developed self-report questionnaire, which may increase the possibility of common-method bias, response tendencies, or socially desirable responding. Third, the study was conducted exclusively among auditors working in Iraqi government organizations, which may limit the generalizability of the findings to private-sector auditors, external auditors, accountants, or employees in other national and institutional contexts. Fourth, although the model included a broad range of organizational, occupational, social, and personality-related variables, other potentially important determinants of burnout, such as emotional labor, ethical conflict, work-family conflict, perceived organizational politics, psychological capital, and specific technological demands, were not included. Finally, organizational and regional differences among government institutions may have affected employees' perceptions and could not be examined in detail within the present model.

Future studies are recommended to examine the proposed model using longitudinal designs in order to determine how organizational and individual factors predict changes in burnout over time. Experimental or intervention studies could also test whether changes in leadership practices, job redesign, social support, employee development, or organizational climate produce measurable reductions in burnout. Researchers should replicate the model among auditors in private organizations, accounting firms, financial institutions, and other public-sector settings and compare the structural relationships across occupational groups. Multi-group analyses could be conducted according to gender, age, professional experience, organizational position, geographical region, and type of government organization. Future studies may also extend the model by including variables such as work-family conflict, emotional intelligence, psychological capital, ethical climate, organizational politics, technostress, digital competencies, workload, role ambiguity, and coping strategies. The use of mixed-method designs involving interviews and qualitative analysis could further clarify how Iraqi auditors experience burnout and which organizational conditions are perceived as most important in preventing it.

Managers and policymakers in Iraqi government organizations should approach burnout prevention as an integrated organizational responsibility rather than solely as an individual coping issue. Government institutions are advised to clarify organizational roles and reporting relationships, reduce unnecessary bureaucracy, improve workload distribution, strengthen participative and supportive leadership, and establish transparent procedures for performance evaluation, promotion, and reward allocation. Professional development programs should be implemented to strengthen auditors' technical and adaptive competencies, while supervisors should provide regular feedback, mentoring, and opportunities for participation in decisions affecting audit work. Organizations should also strengthen job security, recognition, social support, work engagement, and quality of work life through employee assistance programs, flexible work practices where feasible, fair diversity management, and constructive workplace relationships. Periodic assessment of burnout and its organizational antecedents should become part of human resource management and occupational health monitoring so that high-risk units and employees can be identified early and targeted interventions can be implemented before burnout results in reduced performance, withdrawal, or turnover.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

Acknowledgments

Authors thank all participants who participate in this study.

Conflict of Interest

The authors report no conflict of interest.

Funding/Financial Support

According to the authors, this article has no financial support.

References

[1] P. V. De Silva, C. G. Hewage, and P. Fonseka, "Burnout: An Emerging Occupational Health Problem," *Galle Medical Journal*, vol. 14, no. 1, 2009.

[2] S. M. Azeem and A. N. Nazir, "A Study of Job Burnout among University Teachers," *Psychology and Developing Societies*, vol. 20, no. 1, pp. 51-64, 2008.

[3] P. Butaite, "The impact of job demands and digital resources on teacher burnout and well-being: An international comparative study," Vilniaus universitetas, 2026.

[4] L. Tu, H. Jiang, and L. Dai, "Technostress, Burnout, and Job Satisfaction: An Empirical Study of STEM Teachers' Well-Being and Performance," *Behavioral Sciences*, vol. 15, no. 7, p. 992, 2025, doi: 10.3390/bs15070992.

[5] H. Zarei Matin, N. Seyed Kalali, M. Akhavan Anvari, and H. Yazdani, "Examining the Effect of Job Burnout on Employees' Job Outcomes," (in English), *Public Management Perspective*, vol. 3, no. 1, 2012.

[6] A. Komdarpoor and H. Kazemi, "Consequences of Employee Job Burnout in Organizations," presented at the Third International Conference on Management and Accounting Techniques, Tehran, Iran, 2017.

[7] A. Yasini, M. Adinehvand, and R. Moradi, "The Effect of Job Burnout on Employees' Extra-Role Behaviors: The Roles of Hardiness Personality and Job Attitude," (in English), *Psychological Research in Management*, vol. 11, no. 2, pp. 37-67, 2025.

[8] A. Yasini, M. Adinehvand, and R. Moradi, "Investigating the impact of job burnout on employees' extra-role behaviors considering the role of hardiness personality and job attitude," *Psychological Research in Management*, vol. 11, no. 2, pp. 37-67, 2025.

[9] Z. Zhao, H. Gao, F. Chen, and H. Dong, "The mediating effect of job burnout on perceived stress and presenteeism among geriatric caregivers in long-term care facilities," *Geriatric Nursing*, vol. 61, pp. 538-543, 2025, doi: 10.1016/j.gerinurse.2024.12.007.

[10] A. B. Bakker and E. Demerouti, "Job Demands–Resources Theory," in *Work and Wellbeing: A Complete Reference Guide*, vol. 3, 2014.

[11] A. B. Bakker and E. Demerouti, "Job Demands–Resources Theory: Taking Stock and Looking Forward," *Journal of Occupational Health Psychology*, 2016, doi: 10.1037/ocp0000056.

[12] B. J. C. Claessens, W. Eerde, C. G. Rutte, and R. A. Roe, "A Review of the Time Management Literature," *Personnel Review*, vol. 36, no. 2, pp. 255-276, 2007.

[13] V. K. Chong and G. S. Monroe, "The Impact of the Antecedents and Consequences of Job Burnout on Junior Accountants' Turnover Intentions: A Structural Equation Modeling Approach," *Accounting and Finance*, vol. 55, no. 1, pp. 105-132, 2015.

[14] C. P. Guthrie and A. Jones, III, "Job Burnout in Public Accounting: Understanding Gender Differences," *Journal of Managerial Issues*, vol. 24, no. 4, pp. 390-411, 2012.

[15] Y. Malayeri, "The Relationship between Conflict Management Style and Auditor Job Burnout Considering Stressor Factors (Role Overload)," (in English), *Shabak*, vol. 7, no. 2 (59), pp. 161-170, 2021. [Online]. Available: https://sid.ir/paper/952045/fa.

[16] M. Khodabakhshi, M. Samadzadeh, and H. Mobaraki, "Examining the Effect of Organizational Structure on Job Burnout among Headquarters Employees of the Ministry of Health, Treatment and Medical Education," (in English), *Medicine and Purification*, vol. 28, no. Humanities Special Issue, pp. 48-57, 2019.

[17] K. Feyzi and H. Dehghan, "Determining Specialized and Common Practices of Total Quality Management, Just-in-Time Production, and Total Productive Maintenance," (in English), *Business Explorations*, vol. 1, no. 2, 2009.

[18] R. Ramezaninejad, H. Poursoltani Zarandi, and S. R. Hosseininia, "The Relationship between School Organizational Climate and Job Burnout among Physical Education Teachers," (in English), *Sport Management*, no. 1, pp. 225-235, 2009.

[19] J. Appel and D. Kim-Appel, "Family Systems at Work: The Relationship Between Family Coping and Employee Burnout," *The Family Journal: Counseling and Therapy for Couples and Families*, vol. 16, no. 3, pp. 231-239, 2008.

[20] D. C. McFarland, F. Hlubocky, and M. Riba, "Update on Addressing Mental Health and Burnout in Physicians: What Is the Role for Psychiatry?," *Current Psychiatry Reports*, vol. 21, no. 11, 2019.

[21] S. F. Khodadadi Zangir and N. Bahadari, "Examining the Effect of Job Burnout on Organizational Commitment with the Mediating Role of Demographic Characteristics (Gender and Age) among Headquarters Employees of the Ports and Maritime Organization," (in English), *Applied Research in Management and Accounting*, vol. 5, no. 18, 2020.

[22] J. Hosseinpour and E. Karamzadeh, "Explaining the Relationship between Job Burnout and Organizational Performance among Police Station Employees in Eslamshahr," (in English), *Social Order*, pp. 23-44, 2019.

[23] V. Mousavi Faraz, V. Nozari, S. Alam, and M. Zarghami, "Examining the Relationship between Stress and Job Burnout with Mental Health among Employees of the Tehran Province Sports and Youth Organization," (in English), *Journal of Mashhad University of Medical Sciences*, pp. 1638-1648, 2019.

[24] J. Wang, X. Huang, M. Chen, J. Deng, and H. Deng, "Implicit Competency and Its Relationship with Post Competency and Job Burnout among General Practitioners in Primary Healthcare in Chongqing: Analysis Using Structural Equation Modelling," *Modern Health Science,* vol. 8, no. 1, pp. 91-104, 2025, doi: 10.30560/mhs.v8n1p91.

[25] Z. Yanzeng, Z. Keyong, X. Haixin, L. Ziyu, L. Pengyu, and W. Lijing, "Effective strategies for reducing pilots' job burnout: Cognitive reappraisal guided by high resilience with perceived stress as a mediator," *International Journal of Occupational Safety and Ergonomics,* vol. 31, no. 1, pp. 258-266, 2025, doi: 10.1080/10803548.2024.2430112.

[26] M. A. Soltanian and A. A. Amin Bidokhti, "Examining the Role of Exercise in Employee Job Burnout," (in English), *Journal of Semnan University of Medical Sciences,* vol. 10, no. 4, pp. 281-286, 2009.

[27] J. Ghorpade, J. Lackritz, and G. Singh, "Burnout and Personality: Evidence from Academia," *Journal of Career Assessment,* vol. 15, no. 2, pp. 240-256, 2007.

[28] E. Garrosa, B. Moreno-Jiménez, Y. Liang, and J. L. Gonzalez, "The Relationship between Socio-Demographic Variables, Job Stressors, Burnout, and Hardy Personality in Nurses: An Exploratory Study," *International Journal of Nursing Studies,* vol. 45, pp. 418-427, 2008.

[29] M. Jalali Farahani, "The Relationship between Personality Dimensions and Job Burnout among Male Physical Education Teachers in Zanjan," (in English), *Sport Management and Motor Sciences Research,* vol. 1, no. 1, pp. 37-48, 2011.

[30] A. Shojaeifard, "The Effect of Personality Dimensions on Job Burnout among Refah Bank Employees in Hormozgan Province Considering the Moderating Role of Organizational Culture," (in English), *Scientific Journal of New Research Approaches in Management and Accounting,* vol. 4, no. 13, pp. 19-42, 2020.

[31] V. Gupta and S. Hass, "Gender and Risk: Women, Risk Taking and Risk Aversion," *Gender in Management: An International Journal,* vol. 25, no. 7, 2010.

[32] M. Hosseinpour, B. Hajipour, and E. Hosseinian, "Barriers to Women's Access to Middle and Senior Management Levels," (in English), *Quarterly Journal of Woman and Culture,* vol. 4, no. 14, pp. 43-56, 2012.

[33] V. Ghasemi, *Structural Equation Modeling in Social Research Using AMOS Graphics*. Jame'e Shenassan Publications (in English), 2010.

[34] G. Khaki, *Research Methodology in Management*. Baztab Publications (in English), 2011.

[35] Z. Sarmad, A. Bazargan, and E. Hejazi, *Research Methods in Behavioral Sciences*. Agah Publications (in English), 2012.

[36] K. Kalantari, *Data Processing and Analysis in Social Research Using SPSS*. Tehran: Farhang-e Saba (in English), 2012.

[37] F. Ghamari, A. Mohammadbeigi, N. Mohammadsalehi, and A. Hashiani, "Internet Addiction and Modeling Its Risk Factors in Medical Students, Iran," *Indian Journal of Psychological Medicine,* vol. 33, pp. 1562-1568, 2011.

[38] M. Amouzadeh Khalili and S. M. Ab Barin, presented at the National Conference on Accounting, Financial Management and Investment, 2012.