Analysis of the Effects of Individual Characteristics, Physical Work Environment, Demographic Characteristics, Work Lifestyle, and Psychological Characteristics on Job Burnout among Independent Auditors



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Abstract: This study aimed to analyze the effects of individual characteristics, physical work environment, demographic characteristics, work lifestyle, psychological characteristics, and related organizational factors on job burnout among independent auditors. This quantitative, cross-sectional, descriptive–causal study was conducted among certified public accountants in Iran. The statistical population consisted of 3,944 certified public accountants, from whom 350 participants were selected using random sampling based on Cochran's formula. Data were collected using a structured questionnaire measuring auditor-related, organizational, occupational, and psychological constructs associated with job burnout. Instrument reliability was assessed using Cronbach's alpha and composite reliability, while convergent validity was evaluated through average variance extracted and factor loadings. Data were analyzed using descriptive statistics and partial least squares structural equation modeling in SPSS and SmartPLS. Structural relationships were evaluated using standardized path coefficients and t statistics at the 95% confidence level. Positive auditor interaction had a significant negative effect on job burnout ($\beta = -0.241$, $t = -4.141$). An unfavorable organizational environment ($\beta = 0.487$, $t = 6.501$), ambiguous transactions ($\beta = 0.455$, $t = 3.718$), managerial behavioral biases ($\beta = 0.255$, $t = 7.111$), and firm-specific characteristics ($\beta = 0.380$, $t = 4.546$) significantly increased burnout. Administrative health ($\beta = -0.646$, $t = -8.465$), attention to human resource management ($\beta = -0.859$, $t = -9.250$), and intra-organizational relationships ($\beta = -0.521$, $t = -10.151$) significantly reduced burnout. Financial and non-financial performance, organizational goal orientation, succession planning, supervisory units, and organizational factors had no statistically significant direct effects. Auditor burnout is strongly influenced by organizational environment, managerial behavior, human resource practices, administrative health, and workplace relationships; therefore, improving supportive organizational conditions may substantially reduce burnout among independent auditors.

Keywords: Job burnout, Independent auditors, Human resource management, Organizational environment, Administrative health, Workplace relationships, Auditor characteristics

1. Introduction

The auditing profession is characterized by substantial cognitive demands, continuous exposure to time pressure, high levels of professional responsibility, strict regulatory expectations, and the necessity of maintaining independence and objectivity when evaluating financial information. Independent auditors are frequently required to perform complex judgments under conditions of uncertainty while simultaneously complying with professional

standards, responding to client expectations, coordinating with audit teams, and completing assignments within restrictive deadlines. These features make auditing a profession in which psychological strain and occupational stress can accumulate over time and ultimately manifest as job burnout. Job burnout is generally understood as a prolonged response to persistent occupational stressors and is commonly reflected in emotional exhaustion, reduced professional engagement, depersonalized attitudes toward work, and diminished perceptions of effectiveness. In auditing, burnout is particularly important because its consequences extend beyond auditors' personal well-being and may influence professional judgment, audit behavior, organizational commitment, job performance, and ultimately the quality and credibility of assurance services. Prior evidence has demonstrated that burnout is closely linked with stressful professional environments and may contribute to undesirable occupational and behavioral outcomes among auditors [1, 2].

Job burnout among auditors should not be conceptualized solely as an individual psychological problem. Rather, it develops through the interaction of personal attributes, work demands, organizational conditions, interpersonal relationships, psychological resources, and characteristics of the professional environment. External auditors operate in settings where multiple pressures may occur simultaneously, including extensive workloads during peak audit periods, deadline pressure, role conflict, role ambiguity, professional liability concerns, demanding interactions with clients, and the need to preserve professional skepticism despite fatigue. Evidence from research on role-related stress indicates that auditor burnout can emerge when occupational demands exceed the individual's perceived capacity to manage available resources. Studies examining role overload, role conflict, and role ambiguity have consistently emphasized that stressors embedded in auditors' work responsibilities are important antecedents of exhaustion and burnout [3, 4]. Similarly, research among government and internal auditors has shown that role stress and the availability or absence of supervisory support can substantially shape burnout experiences [5, 6].

Among the various determinants of burnout, individual characteristics occupy a central position because auditors differ in their capacity to perceive, interpret, and cope with professional demands. Traits such as conscientiousness, emotional stability, resilience, analytical capability, responsibility, professional independence, self-confidence, ethical orientation, adaptability, and communication competence may affect the extent to which occupational pressures translate into chronic exhaustion. Individuals possessing stronger professional and psychological resources may be better able to organize competing demands, maintain control over professional judgments, and cope with stressful interactions. Conversely, certain personality characteristics may amplify reactions to stress and increase vulnerability to burnout. Research investigating Type A personality among auditors, for example, has shown that personal dispositions can affect burnout indirectly through role stressors, demonstrating that occupational strain may function as a mechanism through which personality is translated into exhaustion [7]. In the Iranian auditing context, personal characteristics have also been identified as meaningful determinants of auditors' burnout, indicating that individual-level variables should be considered alongside organizational and work-related factors rather than being treated as peripheral influences [8].

Professional competence and cognitive characteristics also represent important components of auditors' individual profiles. Independent auditing involves extensive analysis of complex information, identification of inconsistencies, assessment of risks, and evaluation of evidence that may be incomplete or ambiguous. Critical thinking enables auditors to question assumptions, interpret evidence, recognize inconsistencies, and reach reasoned professional conclusions. Recent evidence suggests that auditors' critical thinking can improve professional performance, particularly when supported by ethical reasoning, indicating that cognitive

characteristics are intertwined with the quality of professional functioning [9]. Professional skepticism is similarly critical because auditors must maintain a questioning mind and critically assess the sufficiency and appropriateness of audit evidence. However, sustained skepticism under high workload and time pressure may itself create cognitive demands. Research has shown that professional skepticism is associated with workplace behavior, proactive work characteristics, satisfaction, and professional performance, suggesting that these cognitive and behavioral resources may also influence auditors' susceptibility to occupational exhaustion [10, 11].

The physical and technological work environment constitutes another significant dimension of auditors' occupational experience. Contemporary auditing increasingly depends on digital systems, data analytics, electronic documentation, communication technologies, and sophisticated information-processing tools. A supportive physical and technological environment can reduce unnecessary workload, facilitate access to reliable information, improve documentation, reduce human error, and allow auditors to perform complex procedures more efficiently. In contrast, inadequate equipment, poor technological support, uncomfortable working conditions, environmental distractions, information-system difficulties, and insufficient access to appropriate resources can intensify cognitive and physical demands. The physical environment is therefore not limited to tangible characteristics such as lighting, temperature, ergonomics, or workplace layout; it also includes the quality of technological and infrastructural resources required for audit execution. These conditions may affect the time and effort necessary to accomplish audit tasks and consequently contribute to or mitigate occupational strain.

Organizational climate and organizational support are closely related to these environmental conditions. Auditors perform their work within organizational structures that define expectations, allocate resources, establish communication patterns, and shape perceptions of fairness and support. A favorable organizational climate can strengthen role clarity, reduce unnecessary conflict, facilitate collaboration, and provide auditors with resources for coping with demanding assignments. In contrast, unclear roles, weak organizational support, strained communication, perceived unfairness, and dysfunctional organizational climates may increase emotional exhaustion and diminish performance. Hegazy et al. demonstrated that organizational climate, role clarity, turnover intentions, burnout, audit quality, and performance are interrelated, emphasizing the broader organizational consequences of workplace burnout [12]. Perceived organizational fairness is likewise important because auditors who perceive decision-making, resource allocation, or treatment as inequitable may experience lower job satisfaction and greater burnout, increasing their intentions to leave the organization [13]. In internal auditing environments, perceptions of organizational justice have also been associated with burnout-related attitudes and workplace behavior, further demonstrating that auditors' perceptions of their organizational environment can influence both psychological and professional outcomes [14].

The nature of auditing assignments can itself create conditions conducive to burnout. Auditors frequently encounter complex or ambiguous transactions, uncertain accounting treatments, incomplete disclosure, managerial resistance, information asymmetry, and situations requiring substantial professional judgment. Such assignments increase cognitive workload and may expose auditors to tension when management preferences conflict with professional standards or audit conclusions. Repeated exposure to ambiguity can increase the amount of effort required to obtain sufficient evidence and may generate uncertainty regarding the adequacy of professional decisions. When combined with tight deadlines and limited staffing resources, complex transactions may contribute to emotional and cognitive depletion. Burnout is particularly consequential in this context because exhausted auditors may be more likely to engage in dysfunctional audit behavior, reduce the extent of necessary procedures, or experience impaired professional judgment. Research has linked auditor burnout with

dysfunctional audit behavior and deficiencies in audit execution, supporting concerns that occupational exhaustion can threaten the effectiveness of audit processes [2, 15].

Auditors' work lifestyle is also fundamental to understanding occupational burnout. Work lifestyle encompasses patterns of workload, work scheduling, work–life balance, deadline exposure, professional expectations, recovery opportunities, job security, and methods of managing occupational demands. Audit work often involves seasonal peaks in workload, extended working hours, frequent travel, simultaneous client responsibilities, and pressure to complete tasks within statutory reporting periods. These conditions can disrupt recovery and interfere with family and personal roles. Persistent imbalance between professional and non-professional responsibilities may progressively reduce psychological resources and increase emotional exhaustion. Recent research examining work–family conflict among auditors has shown that conflict between occupational and family roles can influence auditor performance through emotional exhaustion and job satisfaction, illustrating how lifestyle-related demands can translate into professional consequences [16]. Such findings underscore the importance of examining auditors' work lifestyle not merely in terms of working hours, but as a broader pattern of how occupational responsibilities interact with personal recovery, family obligations, and psychological well-being.

Quality of working life is particularly relevant in this regard because it reflects the extent to which employment conditions allow individuals to experience security, meaningfulness, balance, support, and professional development. Inadequate quality of working life can increase vulnerability to burnout even among technically competent professionals. Evidence from Iranian external auditors indicates that quality of working life and psychological well-being are significant in explaining burnout alongside personal characteristics [8]. Therefore, workplace policies addressing workload allocation, staffing adequacy, leave arrangements, training, occupational safety, communication, and work–life balance may be important mechanisms through which auditing organizations can influence the incidence of burnout.

Psychological characteristics constitute another major dimension of burnout vulnerability. Auditors with greater stress tolerance, emotional regulation, adaptability, resilience, and psychological well-being may be more capable of responding effectively to professional demands. Emotional intelligence, in particular, can affect the extent to which role stress leads to burnout because individuals with stronger emotional competencies may regulate distress, interpret interpersonal situations more effectively, and adopt adaptive coping responses. Research has indicated that emotional intelligence can moderate the relationship between role stress and auditor burnout, suggesting that psychological resources may buffer the adverse effects of occupational stressors [3]. Psychological well-being has similarly been shown to be associated with reduced burnout among external auditors, reinforcing the importance of considering emotional and psychological resources within comprehensive models of occupational exhaustion [8].

Burnout may also influence auditors' ethical and professional behavior. Auditing depends heavily on ethical judgment, independence, integrity, confidentiality, and commitment to the public interest. Chronic exhaustion can compromise the cognitive and emotional resources required to sustain these professional obligations. Momeny and Zabihi Zarinkolai examined auditors' ethical dimensions using a structural equation modeling framework and emphasized the role of burnout and spiritual intelligence in shaping ethical characteristics, indicating that burnout has implications beyond personal fatigue and may extend to professional ethical functioning [17]. These concerns are especially significant because auditors often face situations involving conflicting incentives, management pressure, and ambiguity. If burnout weakens ethical attentiveness or reduces professional engagement, the implications may extend to audit quality, stakeholder confidence, and the credibility of financial reporting.

The consequences of burnout are also evident in job satisfaction, turnover intentions, and performance. When auditors experience sustained emotional exhaustion, their attachment to the organization may decline, satisfaction may deteriorate, and intentions to leave may increase. Chandra and Satrya demonstrated relationships among perceived firm fairness, job satisfaction, burnout, and turnover intention among auditors, illustrating how organizational perceptions can ultimately influence workforce stability [13]. Similarly, organizational climate and burnout have been linked with audit quality and performance, emphasizing that burnout is not simply an occupational health issue but a potential organizational and professional risk [12]. Research focusing on stress and job performance has likewise indicated that burnout can mediate or shape the relationship between stressors and auditors' occupational effectiveness [1].

The role of supervision and managerial relationships must also be considered. Auditors work within hierarchical structures in which supervisors allocate assignments, evaluate performance, provide technical guidance, and control access to organizational resources. Appropriate supervision can reduce uncertainty, clarify expectations, and provide social support. Conversely, weak or excessively controlling supervision may increase pressure and contribute to exhaustion. Evidence concerning supervisor support among internal auditors suggests that supportive supervisory relationships may mitigate burnout arising from role stress [5]. Supervisory actions have also been associated with audit deficiencies and burnout, implying that the quality of supervision may influence both psychological outcomes and audit execution [15]. More broadly, conflict-management styles and the ability to address interpersonal or role-related tensions can affect how occupational pressures influence auditor burnout, particularly when role overload is present [4].

The complexity of burnout further requires attention to the interaction between organizational and personal factors rather than isolated predictors. For example, a highly resilient auditor may tolerate substantial workload for a limited period, yet persistent organizational unfairness, unclear responsibilities, inadequate resources, or poor work–life balance may eventually overcome individual coping capacity. Similarly, supportive organizational conditions may reduce burnout among auditors exposed to technically complex assignments by providing adequate staffing, technological resources, role clarity, and managerial support. The literature therefore increasingly supports multidimensional models in which burnout emerges from the combined influence of role stress, organizational climate, supervisory support, personality, psychological well-being, and occupational conditions [6, 7, 14]. Such an integrated perspective is particularly appropriate for independent auditors because their professional responsibilities span individual judgment, organizational interaction, client relationships, regulatory compliance, and demanding work schedules.

Despite the growing body of research, several limitations remain in the existing literature. Many previous studies have focused on one or two specific antecedents, such as role stress, organizational justice, supervisory support, personality, work–family conflict, or psychological well-being. This fragmented approach provides valuable evidence regarding individual relationships but may not fully capture the simultaneous contribution of multiple domains to auditor burnout. Research on Iranian external auditors has demonstrated the relevance of personal characteristics, quality of working life, and psychological well-being [8], while other studies have emphasized stress, ethical characteristics, professional skepticism, critical thinking, and workplace pressures [9-11, 17]. However, there remains a need for a more comprehensive quantitative framework that evaluates individual characteristics together with the physical work environment, demographic characteristics, work lifestyle, and psychological characteristics in explaining job burnout among independent auditors.

Demographic characteristics may also contribute to differences in the experience of burnout because age, gender, marital status, education, professional experience, occupational position, employment type, and workplace location can affect exposure to job demands as well as access to coping resources. Less experienced auditors may face greater uncertainty and require more effort to complete technically demanding tasks, whereas highly experienced auditors may carry greater supervisory responsibility and client-related pressure. Family responsibilities may also interact with long working hours and seasonal workload, while employment arrangements can influence job security and perceived control. Consequently, demographic characteristics may shape either direct levels of burnout or the manner in which other occupational factors are experienced. Incorporating these characteristics into a broader empirical model can therefore provide a more differentiated understanding of auditor burnout.

A comprehensive examination of burnout is particularly important in independent auditing because the profession depends on sustained concentration, ethical judgment, professional skepticism, accurate documentation, effective communication, and resistance to inappropriate managerial influence. Burnout threatens each of these capabilities by depleting emotional, cognitive, and motivational resources. Previous evidence has shown relationships between burnout and dysfunctional audit behavior [2], audit deficiencies [15], job satisfaction and turnover intention [13], ethical dimensions [17], and audit performance and quality [12]. At the same time, auditors' proactive professional behavior, skepticism, critical thinking, and ability to manage pressure indicate that personal and psychological resources can play a protective role in maintaining professional functioning [9, 10]. These findings collectively highlight the need to understand burnout as the outcome of a network of individual, occupational, organizational, environmental, and psychological influences.

Accordingly, the present study seeks to extend prior research by adopting a quantitative and multidimensional approach to auditor burnout and simultaneously examining several major domains of influence. By integrating individual characteristics, physical work-environment characteristics, demographic attributes, work lifestyle, and psychological characteristics within a unified analytical framework, the study can provide a broader explanation of why some independent auditors may experience greater occupational exhaustion than others. Such an approach also responds to the practical need for evidence that can inform human resource policies, audit-firm management, workload allocation, technological support, professional development, occupational health strategies, and interventions intended to preserve audit quality. Given the substantial professional consequences of auditor burnout documented across different auditing environments [6, 12, 16], identifying the relative contribution of these domains is important for both accounting research and professional practice.

Therefore, the aim of the present study was to analyze the effects of individual characteristics, physical work environment, demographic characteristics, work lifestyle, and psychological characteristics on job burnout among independent auditors.

2. Methods and Materials

This study employed a quantitative, cross-sectional, descriptive–causal research design to examine the effects of individual characteristics, physical work environment, demographic characteristics, work lifestyle, and psychological characteristics on job burnout among independent auditors. The study was conducted within the field of financial accounting and auditing and was designed to empirically evaluate the direct relationships between the proposed predictor variables and auditors' job burnout. Data collection was carried out during the period extending from the winter of 2024–2025 to the winter of 2025–2026. The professional and organizational setting of the study comprised the auditing profession and related auditing organizations in Iran, with particular emphasis

on certified public accountants engaged in independent auditing activities. The target population consisted of 3,944 certified public accountants in Iran. The selection of this population was considered appropriate because membership in the Iranian Association of Certified Public Accountants requires professional qualifications and demonstrated expertise in accounting and auditing, and members therefore constitute a professionally relevant population for examining occupational conditions and burnout in independent auditing.

The required sample size was determined using Cochran's formula for a finite population. Considering a population size of 3,944 individuals, a confidence level of 95%, a corresponding Z value of 1.96, maximum population variability with p = 0.50 and q = 0.50, and a sampling error of 0.05, the minimum required sample was approximately 350 participants. Accordingly, 350 certified public accountants were selected as the final study sample. Probability-based random sampling was used to provide eligible members of the target population with an appropriate opportunity for selection and to reduce systematic sampling bias. Eligibility was restricted to professionally active certified public accountants with experience in accounting or auditing activities and sufficient familiarity with the working conditions of independent auditing. Participation was voluntary, and respondents were informed that the collected information would be used solely for research purposes. Confidentiality and anonymity of individual responses were maintained throughout the data collection and analysis procedures.

The conceptual framework treated job burnout as the principal dependent construct. The primary explanatory domains comprised individual characteristics, characteristics of the physical work environment, work lifestyle, and psychological characteristics, while demographic variables were incorporated as observed characteristics of the participants and, where appropriate, as explanatory or control variables. Individual characteristics represented professional and personal attributes relevant to auditors' performance and included responsibility, professional independence, impartiality, accuracy and attention to detail, honesty, adherence to ethical principles, analytical and critical thinking, effective communication, persistence, flexibility, self-confidence, confidentiality, and commitment to accurate financial reporting. The physical work environment domain reflected the technological, informational, operational, safety, and infrastructural conditions under which auditing activities were performed, including access to data-processing tools, technological support, data security, work efficiency, documentation systems, regulatory compliance facilities, and conditions facilitating accurate and timely audit work. Work lifestyle addressed occupational demands and everyday work patterns, including workload, tight deadlines, performance expectations, resource limitations, ambiguity of roles and responsibilities, work–life imbalance, job security, time management, allocation of tasks, workplace support, communication, stress-management practices, health and safety, and opportunities for appropriate leave and recovery. Psychological characteristics encompassed analytical and critical orientation, tolerance of occupational stress and pressure, communication skills, professional skepticism and curiosity, psychological flexibility and adaptability, responsibility and commitment, and capacity for teamwork. Demographic information included age, gender, marital status, educational level, academic discipline, work experience, occupational position, employment status, and geographical workplace.

Data were collected using a structured self-administered questionnaire designed to quantitatively measure the variables included in the conceptual model. The questionnaire consisted of separate sections assessing demographic characteristics, individual characteristics, physical work environment, work lifestyle, psychological characteristics, and job burnout. The demographic section collected information concerning participants' age, gender, marital status, level of education, academic discipline, professional experience, occupational position, type of employment, and workplace location. Age was categorized into younger auditors below 30 years, middle-aged auditors between 30 and 50 years, and senior auditors above 50 years. Educational level included bachelor's,

master's, and doctoral degrees, while academic discipline primarily covered accounting, finance, and management. Professional experience was recorded according to relevant experience categories, and occupational and employment characteristics were assessed to provide a detailed profile of the respondents and to permit examination of possible demographic differences in job burnout.

The individual-characteristics section assessed professional and behavioral attributes that could influence auditors' capacity to cope with occupational demands. The items covered effective performance of professional responsibilities, ability to evaluate organizational financial performance, effective interpersonal communication, observance of professional ethical principles, honesty, accuracy, independence, objectivity, attention to detail, accurate reporting of financial facts, impartial professional judgment, critical and analytical thinking, critical examination of financial information, depth of analysis, identification of organizational weaknesses, responsibility for professional outcomes, flexibility, perseverance, confidence in professional ability, confidentiality, and commitment to financial transparency and accountability. Responses to these indicators were obtained using a multi-point Likert-type scale in which higher scores indicated stronger manifestation of the relevant individual characteristics.

The physical-work-environment section measured auditors' perceptions of the material, technological, informational, and operational conditions supporting their professional activities. Its indicators addressed the extent to which the work environment facilitated audit quality and efficiency, reduced operational risks and human errors, provided access to appropriate data-processing technologies, supported reliable audit findings, facilitated identification of fraud and financial irregularities, enabled detection of unusual patterns and analysis of large datasets, reduced unnecessary time and operating costs, supported evidence-based professional decisions, facilitated compliance with auditing standards and legal regulations, allowed systematic collection and analysis of audit evidence, supported transparent documentation, improved traceability of audit procedures, facilitated continuous auditing practices, and protected the security of professional and financial data. Higher questionnaire scores represented more favorable and supportive physical and technological working conditions.

The work-lifestyle section assessed patterns of occupational demands, work organization, work–life interface, and occupational coping resources. The indicators addressed pressure to maintain employment and professional position, economic uncertainty and market fluctuations, perceived job security, workload, compressed deadlines, high performance expectations, resource shortages, ambiguity in responsibilities, occupational stress, work–life imbalance, absence and sick leave associated with excessive job demands, health and safety concerns, planning and organization of work, prioritization, equitable distribution of workload, optimal allocation of organizational resources, availability of a supportive working environment, professional training, time-management skills, problem-solving ability, communication skills, coping with work-related stress, mutual trust and respect, collaboration with colleagues, facilitation of work–life balance, availability of appropriate leave and organizational support, and workplace safety and health conditions. Higher scores represented a more adaptive and sustainable work lifestyle, whereas negatively worded items reflecting excessive occupational demands were reverse-coded where necessary before computation of the construct score.

Psychological characteristics were assessed through indicators reflecting the psychological resources and professional dispositions relevant to independent auditing. The questionnaire evaluated analytical and critical orientation, tolerance of occupational stress and pressure, communication competence, curiosity and professional skepticism, flexibility and adaptability, responsibility and professional commitment, and capacity for collaborative and team-based work. These attributes were conceptualized as psychological resources that could influence the

way auditors perceive and respond to demanding audit assignments, interpersonal tensions, uncertainty, time pressure, and complex professional judgments. All items were scored using the same Likert-type response structure to maintain consistency across the principal constructs of the questionnaire.

Job burnout constituted the dependent variable and was operationalized through questionnaire items representing the central occupational manifestations of burnout among auditors, including emotional and psychological exhaustion arising from sustained work pressure, declining energy and engagement in professional activities, negative or detached responses toward work responsibilities, and diminished perceptions of professional effectiveness. Higher overall scores represented greater levels of job burnout. Before the main statistical analyses, the direction of negatively and positively formulated items was reviewed and reverse scoring was performed when required to ensure that the resulting construct scores had a consistent interpretation.

The psychometric adequacy of the questionnaire was evaluated before testing the structural relationships. Content validity was assessed by reviewing the correspondence between questionnaire items and the conceptual definitions of the constructs within accounting and auditing research. The instrument was additionally reviewed by five specialists familiar with accounting, auditing, occupational behavior, and quantitative research to evaluate the relevance, clarity, comprehensibility, and appropriateness of the items for the professional context of Iranian auditors. Necessary wording modifications were incorporated before final administration. Construct validity was subsequently evaluated within the measurement model using partial least squares structural equation modeling. Indicator loadings and convergent validity were examined, and average variance extracted values were considered when evaluating the extent to which indicators adequately represented their respective constructs. Internal consistency reliability was evaluated using both Cronbach's alpha and composite reliability. Values of 0.70 or higher were regarded as evidence of acceptable internal consistency. Because composite reliability accounts for differences in indicator loadings, it was considered alongside Cronbach's alpha when evaluating the reliability of the latent constructs.

Following completion of data collection, questionnaires were screened for completeness, response consistency, and suitability for statistical analysis. The data were coded and initially entered into SPSS for data management and descriptive statistical analyses. Frequencies and percentages were calculated for categorical demographic variables, while means, standard deviations, and relevant measures of dispersion were calculated for continuous and composite variables. Preliminary analyses were conducted to identify incomplete responses, unusual response patterns, potential outliers, and distributional characteristics of the variables. Relationships among the study variables were also preliminarily examined through bivariate correlations to evaluate the direction and magnitude of associations and to identify potential multicollinearity concerns before estimation of the structural model.

The principal hypotheses were tested using partial least squares structural equation modeling (PLS-SEM) in SmartPLS. This analytical approach was selected because the conceptual model simultaneously incorporated several latent explanatory constructs and job burnout as an endogenous construct and required estimation of both the measurement and structural components of the model. The analytical procedure was conducted in two successive stages. First, the measurement model was examined to determine whether the observed indicators adequately represented their corresponding latent constructs. Indicator reliability was assessed through standardized outer loadings, while internal consistency was examined using Cronbach's alpha and composite reliability. Composite reliability values of at least 0.70 were considered satisfactory. Convergent validity was assessed using the average variance extracted, with an AVE of at least 0.50 indicating that a construct explained an

adequate proportion of variance in its indicators. Discriminant validity was also examined to determine whether empirically distinct constructs demonstrated adequate separation from one another.

After satisfactory evaluation of the measurement model, the structural model was analyzed to estimate the effects of the explanatory constructs on job burnout. Standardized path coefficients were used to determine the direction and magnitude of each hypothesized relationship. Statistical significance of the estimated paths was evaluated through the bootstrapping procedure available in SmartPLS, providing t statistics and significance probabilities for the structural coefficients. Relationships were considered statistically significant at the 0.05 level. Collinearity among predictor constructs was assessed using variance inflation factors before interpretation of the structural paths. The explanatory capacity of the model was evaluated using the coefficient of determination (R^2) for job burnout, while predictive relevance was assessed using appropriate out-of-sample or cross-validated prediction criteria available within the PLS framework. Effect-size statistics were additionally considered to determine the relative contribution of individual predictors beyond statistical significance alone.

The structural model specifically estimated the effects of individual characteristics, physical work environment, work lifestyle, and psychological characteristics on auditors' job burnout. Demographic variables, including age, gender, marital status, educational level, field of study, professional experience, occupational position, employment type, and workplace location, were analyzed as observed characteristics and were incorporated into supplementary analyses where theoretically appropriate to determine whether differences in auditors' backgrounds were associated with variation in burnout. The interpretation of the final model was based on the magnitude, direction, and statistical significance of the standardized path coefficients, together with the reliability and validity of the measurement model and the explanatory capacity of the structural model. All statistical tests were evaluated at a 95% confidence level, corresponding to an alpha level of 0.05.

3. Findings and Results

Before testing the structural relationships among the study variables, the validity and reliability of the measurement instruments were examined. Validity refers to the extent to which a measurement instrument actually measures the construct that it is intended to assess rather than another concept. Because the questionnaire constituted the principal instrument for collecting quantitative data and operationalizing the study variables, establishing its validity was essential before proceeding to structural model assessment.

Content validity was considered in order to determine whether the items included in the questionnaire adequately represented the conceptual domain of each construct. Content validity reflects the extent to which the indicators incorporated into a scale sufficiently cover the dimensions of the intended construct. Accordingly, the content of the questionnaire was examined with respect to the conceptual definitions of the study variables and the correspondence between individual items and the constructs they were designed to measure.

Convergent validity was subsequently assessed to determine the degree to which indicators intended to measure the same construct shared a sufficient proportion of common variance. In the measurement model, convergent validity was evaluated by considering the standardized factor loadings and average variance extracted (AVE). Factor loadings represent the degree of association between each observed indicator and its corresponding latent construct. Average variance extracted summarizes the proportion of indicator variance accounted for by the latent construct. In the present analysis, AVE values greater than 0.50 were regarded as evidence of satisfactory convergent validity.

Reliability refers to the consistency of a measurement instrument and the extent to which it produces internally coherent measurements under comparable conditions. Two indices were used to assess reliability: Cronbach's alpha and composite reliability (CR). Cronbach's alpha was used as an indicator of internal consistency among the items constituting each construct, while composite reliability was examined because it takes into account the contribution of individual indicators to their respective latent variables within the structural equation modeling framework. Values exceeding 0.70 were regarded as demonstrating acceptable internal consistency. The results of the reliability and convergent validity analyses are presented in Table 1.

Table 1. Reliability and Convergent Validity of the Study Constructs

Construct	Cronbach's α	Composite Reliability (CR)	AVE
Positive auditor interaction	0.826	0.878	0.656
Unfavorable organizational environment	0.878	0.715	0.685
Ambiguous transactions	0.896	0.777	0.699
Effects of managerial behavioral biases	0.812	0.769	0.649
Firm-specific characteristics	0.833	0.866	0.512
Financial and non-financial performance of the firm	0.802	0.813	0.593
Organizational goal orientation	0.788	0.799	0.599
Administrative health of the firm	0.856	0.720	0.612
Attention to human resource management	0.802	0.719	0.603
Attention to succession planning	0.864	0.802	0.559
Presence of supervisory units in the profession	0.858	0.830	0.622
Intra-organizational relationships	0.898	0.811	0.605
Organizational factors	0.855	0.825	0.633

As shown in Table 1, Cronbach's alpha coefficients ranged from 0.788 to 0.898, and all values exceeded the recommended threshold of 0.70. Composite reliability coefficients ranged from 0.715 to 0.878 and likewise exceeded 0.70 for all constructs. The AVE values ranged between 0.512 and 0.699, with every construct exceeding the minimum criterion of 0.50. These findings therefore confirmed satisfactory internal consistency reliability and convergent validity for all measurement scales. Consequently, none of the constructs required exclusion from the subsequent structural analysis on the basis of inadequate reliability or convergent validity.

The relationships among the research variables were initially examined through correlation analysis. A positive correlation indicates that increases in one variable tend to be associated with increases in another variable, whereas a negative correlation indicates that increases in one variable tend to correspond with decreases in the other. Correlation coefficients theoretically range from −1 to +1, with coefficients farther from zero representing stronger linear relationships. Correlation analysis was used as a preliminary assessment of the pattern and direction of relationships among the constructs before estimating the structural equation model. Although correlation itself does not establish causal relationships, establishing meaningful associations among the relevant constructs provides an empirical basis for subsequently examining the hypothesized structural paths.

Table 2 presents the correlation matrix for the constructs categorized as causal conditions.

Table 2. Correlations among Variables Classified as Causal Conditions

Variable	Positive auditor interaction	Unfavorable organizational environment	Ambiguous transactions	Managerial behavioral biases	Firm-specific characteristics	Auditor job burnout
Positive auditor interaction	1.000	−0.745	−0.712	−0.544	−0.517	0.543
Unfavorable organizational environment	−0.745	1.000	0.635	0.455	0.237	0.278
Ambiguous transactions	−0.712	0.635	1.000	0.418	0.122	0.851
Managerial behavioral biases	−0.544	0.455	0.418	1.000	0.333	0.206
Firm-specific characteristics	−0.517	0.237	0.122	0.333	1.000	0.374
Auditor job burnout	0.543	0.278	0.851	0.206	0.374	1.000

Among the causal-condition variables, the strongest bivariate association with auditor job burnout was observed for ambiguous transactions (r = 0.851). Positive auditor interaction was correlated with burnout at r = 0.543, while firm-specific characteristics, unfavorable organizational environment, and managerial behavioral biases showed correlations of 0.374, 0.278, and 0.206, respectively. Several substantial relationships were also observed among the explanatory variables themselves. In particular, positive auditor interaction was negatively associated with an unfavorable organizational environment (r = −0.745) and ambiguous transactions (r = −0.712). These associations demonstrated that the constructs were empirically related while still representing conceptually distinguishable dimensions to be evaluated within the structural model.

The correlation results for the variables classified as contextual conditions are presented in Table 3.

Table 3. Correlations among Variables Classified as Contextual Conditions

Variable	Financial and non-financial performance	Organizational goal orientation	Administrative health	Human resource management	Succession planning	Auditor job burnout
Financial and non-financial performance	1.000	−0.718	0.712	0.504	0.219	−0.564
Organizational goal orientation	−0.718	1.000	0.648	−0.455	−0.568	0.390
Administrative health	0.712	0.648	1.000	0.418	0.875	−0.850
Human resource management	0.504	−0.455	0.418	1.000	0.235	−0.237
Succession planning	0.219	−0.568	0.875	0.235	1.000	−0.234
Auditor job burnout	−0.564	0.390	−0.850	−0.237	−0.234	1.000

The results indicated that administrative health had the strongest correlation with auditor job burnout among the contextual variables, with a substantial negative coefficient of r = −0.850. Financial and non-financial performance also showed a negative relationship with job burnout (r = −0.564), whereas organizational goal orientation was positively correlated with burnout (r = 0.390). Attention to human resource management and succession planning were negatively correlated with job burnout at r = −0.237 and r = −0.234, respectively. Administrative health was also strongly correlated with succession planning (r = 0.875), indicating considerable empirical correspondence between these two organizational characteristics.

Table 4 reports the correlation matrix for the constructs categorized as intervening conditions.

Table 4. Correlations among Variables Classified as Intervening Conditions

Variable	Supervisory units in the profession	Intra-organizational relationships	Organizational factors	Auditor job burnout
Supervisory units in the profession	1.000	0.621	−0.217	0.454
Intra-organizational relationships	0.621	1.000	−0.188	0.164
Organizational factors	−0.217	−0.188	1.000	−0.601
Auditor job burnout	0.454	0.164	−0.601	1.000

As shown in Table 4, organizational factors demonstrated the strongest correlation with auditor job burnout within this group, with a coefficient of r = −0.601. The presence of supervisory units in the profession was positively correlated with burnout at r = 0.454, whereas intra-organizational relationships showed a weaker positive association of r = 0.164. The presence of supervisory units and intra-organizational relationships were themselves positively associated (r = 0.621). Overall, the preliminary correlation analysis demonstrated meaningful relationships among the variables, supporting continuation to structural model estimation.

Construct validity was further evaluated through confirmatory assessment of indicator factor loadings. A factor loading represents the strength of the relationship between an observed questionnaire item and the latent construct it is intended to measure. Higher factor loadings indicate that an indicator makes a stronger contribution to measurement of its corresponding construct. In the present analysis, a minimum loading of 0.40 was used as the retention criterion. Accordingly, indicators with standardized loadings above 0.40 were considered sufficiently associated with their respective latent constructs and were retained in the measurement model.

The factor-loading results for the questionnaire items measuring causal, contextual, and intervening conditions are reported in Table 5.

Table 5. Standardized Factor Loadings of Questionnaire Items

Construct Group	Item	Loading	Item	Loading	Item	Loading	Item	Loading
Causal conditions	1	0.425	12	0.854	23	0.504	34	0.874
	2	0.444	13	0.695	24	0.588	35	0.490
	3	0.625	14	0.499	25	0.596	36	0.462
	4	0.521	15	0.500	26	0.541	37	0.529
	5	0.544	16	0.565	27	0.555	38	0.503
	6	0.569	17	0.522	28	0.595	39	0.565
	7	0.625	18	0.477	29	0.578	40	0.516
	8	0.655	19	0.496	30	0.699	41	0.471
	9	0.448	20	0.487	31	0.785	42	0.460
	10	0.502	21	0.410	32	0.599	43	0.506
	11	0.593	22	0.444	33	0.602	—	—
Contextual conditions	1	0.504	14	0.422	27	0.765	40	0.758
	2	0.505	15	0.489	28	0.689	41	0.525
	3	0.477	16	0.452	29	0.655	42	0.558
	4	0.453	17	0.754	30	0.567	43	0.566
	5	0.800	18	0.666	31	0.568	44	0.516
	6	0.574	19	0.637	32	0.775	45	0.877
	7	0.689	20	0.678	33	0.754	46	0.754
	8	0.551	21	0.632	34	0.469	47	0.825
	9	0.678	22	0.602	35	0.461	48	0.741
	10	0.514	23	0.488	36	0.493	49	0.645

	11	0.557	24	0.493	37	0.756	50	0.856
	12	0.699	25	0.582	38	0.717	51	0.633
	13	0.714	26	0.596	39	0.725	52	0.625
Intervening conditions	1	0.768	11	0.557	21	0.685	31	0.598
	2	0.604	12	0.721	22	0.865	32	0.701
	3	0.808	13	0.508	23	0.585	33	0.703
	4	0.466	14	0.498	24	0.707	34	0.682
	5	0.507	15	0.502	25	0.642	35	0.599
	6	0.633	16	0.512	26	0.531	36	0.576
	7	0.680	17	0.672	27	0.668	37	0.522
	8	0.590	18	0.478	28	0.612	38	0.538
	9	0.477	19	0.710	29	0.633	—	—
	10	0.706	20	0.622	30	0.612	—	—

All questionnaire items demonstrated factor loadings above the predefined minimum criterion of 0.40. For the causal-condition indicators, loadings ranged from 0.410 to 0.874; for contextual-condition indicators, they ranged from 0.422 to 0.877; and for intervening-condition indicators, values ranged from 0.466 to 0.865. Accordingly, the variance shared between the constructs and their indicators was considered sufficient relative to measurement error. None of the questionnaire items therefore required deletion or modification on the basis of inadequate factor loading, and all indicators were retained for estimation of the structural model.

The research hypotheses were evaluated using partial least squares structural equation modeling. Three principal criteria were considered in assessing the hypothesized structural relationships: standardized path coefficients (β), t statistics, and the reported coefficients of determination. The standardized path coefficient indicates the direction and magnitude of the relationship between two latent constructs. Positive coefficients represent relationships in the same direction, whereas negative coefficients indicate inverse relationships. Because standardized coefficients are expressed on a common scale, larger absolute β values indicate stronger structural effects. The statistical significance of each path was assessed through its t statistic. At the 95% confidence level, an absolute t value greater than 1.96 was considered statistically significant. Thus, paths with $t > 1.96$ or $t < -1.96$ were considered statistically supported, whereas paths with absolute t values below 1.96 were regarded as statistically nonsignificant. The coefficient of determination was additionally reported as an indicator of explained variance associated with the structural relationships provided in the analytical output. The results are presented in Table 6.

Table 6. Structural Path Coefficients and Hypothesis-Testing Results

Predictor of Auditor Job Burnout	β	t	Reported R^2	Result
Positive auditor interaction	−0.241	−4.141	0.73	Supported
Unfavorable organizational environment	0.487	6.501	0.68	Supported
Ambiguous transactions	0.455	3.718	0.67	Supported
Effects of managerial behavioral biases	0.255	7.111	0.59	Supported
Firm-specific characteristics	0.380	4.546	0.80	Supported
Financial and non-financial performance of the firm	−0.698	−1.555	0.14	Not supported
Organizational goal orientation	−0.556	−1.658	0.13	Not supported
Administrative health of the firm	−0.646	−8.465	0.93	Supported
Attention to human resource management	−0.859	−9.250	0.80	Supported
Attention to succession planning	−0.513	−1.548	0.11	Not supported
Presence of supervisory units in the profession	−0.568	−1.698	0.08	Not supported
Intra-organizational relationships	−0.521	−10.151	0.85	Supported
Organizational factors	0.645	0.998	0.14	Not supported

The results of the structural model showed that positive auditor interaction had a statistically significant negative effect on auditor job burnout (β = −0.241, t = −4.141). Because the absolute t value exceeded 1.96, the corresponding hypothesis was supported. This result indicates that stronger positive interactions involving auditors were associated with lower levels of job burnout.

An unfavorable organizational environment had a positive and statistically significant effect on job burnout (β = 0.487, t = 6.501), thereby supporting the corresponding hypothesis. Thus, deterioration in organizational working conditions was associated with increased burnout among independent auditors. Ambiguous transactions similarly demonstrated a positive significant effect on burnout (β = 0.455, t = 3.718), indicating that greater exposure to unclear, complex, or insufficiently transparent transactions was associated with higher occupational burnout.

The effects of managerial behavioral biases on auditor job burnout were also positive and statistically significant (β = 0.255, t = 7.111). Accordingly, the hypothesis concerning managerial behavioral biases was supported. Firm-specific characteristics likewise had a statistically significant positive effect on burnout (β = 0.380, t = 4.546), indicating that the organizational and environmental characteristics specific to audited firms were meaningfully associated with increased levels of burnout among auditors.

In contrast, the estimated effect of financial and non-financial performance of the firm was negative but statistically nonsignificant (β = −0.698, t = −1.555). Although the magnitude of the standardized coefficient was relatively large, its corresponding absolute t value did not exceed 1.96; therefore, the hypothesized effect was not statistically supported at the 95% confidence level. Organizational goal orientation also demonstrated a negative but statistically nonsignificant relationship with job burnout (β = −0.556, t = −1.658), resulting in rejection of the corresponding hypothesis on the basis of the specified significance criterion.

Administrative health of the firm exhibited a strong negative and statistically significant effect on job burnout (β = −0.646, t = −8.465). This finding supported the relevant hypothesis and showed that stronger administrative health was associated with lower burnout. Attention to human resource management produced the largest absolute standardized significant coefficient in the model (β = −0.859, t = −9.250). Thus, greater attention to systematic human resource management practices was strongly associated with lower levels of auditor burnout, and the corresponding hypothesis was supported.

Attention to succession planning demonstrated a negative path coefficient (β = −0.513), but the effect was not statistically significant because the absolute t value was only 1.548. Therefore, despite the inverse direction of the estimated relationship, the hypothesis regarding succession planning was not supported. Similarly, the presence of supervisory units in the profession had a negative coefficient of β = −0.568, but its t statistic of −1.698 remained below the required absolute threshold of 1.96. Consequently, the corresponding hypothesis was not statistically supported.

Intra-organizational relationships demonstrated a statistically significant negative effect on auditor job burnout (β = −0.521, t = −10.151). The very large absolute t statistic indicated strong statistical evidence for this structural relationship. Accordingly, more favorable intra-organizational relationships were associated with lower job burnout, and the corresponding hypothesis was supported. Finally, organizational factors produced a positive coefficient of β = 0.645, but the associated t value was only 0.998. Because this value did not reach the significance threshold, the hypothesized effect of organizational factors on job burnout was not statistically supported.

Overall, eight of the thirteen tested structural relationships were statistically supported at the 95% confidence level. Significant positive effects on auditor job burnout were observed for an unfavorable organizational

environment, ambiguous transactions, managerial behavioral biases, and firm-specific characteristics. Significant negative effects were observed for positive auditor interaction, administrative health, attention to human resource management, and intra-organizational relationships. In contrast, financial and non-financial performance, organizational goal orientation, succession planning, supervisory units in the profession, and organizational factors did not demonstrate statistically significant direct effects on auditor job burnout at the specified confidence level.

Among the statistically significant relationships, attention to human resource management exhibited the largest absolute standardized path coefficient (β = −0.859), followed by administrative health (β = −0.646), intra-organizational relationships (β = −0.521), unfavorable organizational environment (β = 0.487), ambiguous transactions (β = 0.455), firm-specific characteristics (β = 0.380), managerial behavioral biases (β = 0.255), and positive auditor interaction (β = −0.241). These results indicate that the structural relationships varied considerably in both direction and magnitude and demonstrate that auditor job burnout was associated with a combination of organizational, occupational, managerial, and interpersonal conditions.

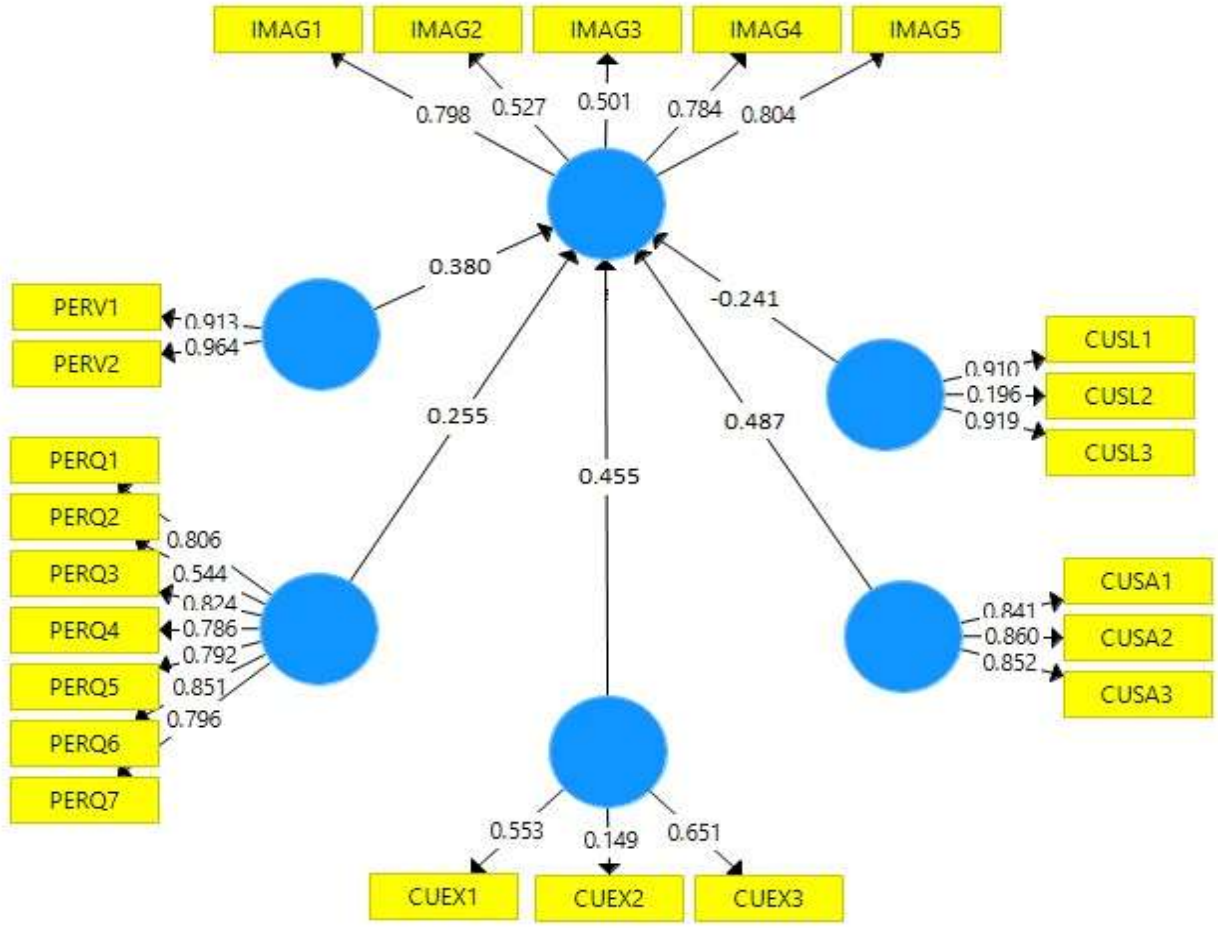


Figure 1. Structural Model of the Effects of the Study Variables on Auditor Job Burnout Based on Standardized Path Coefficients (β)

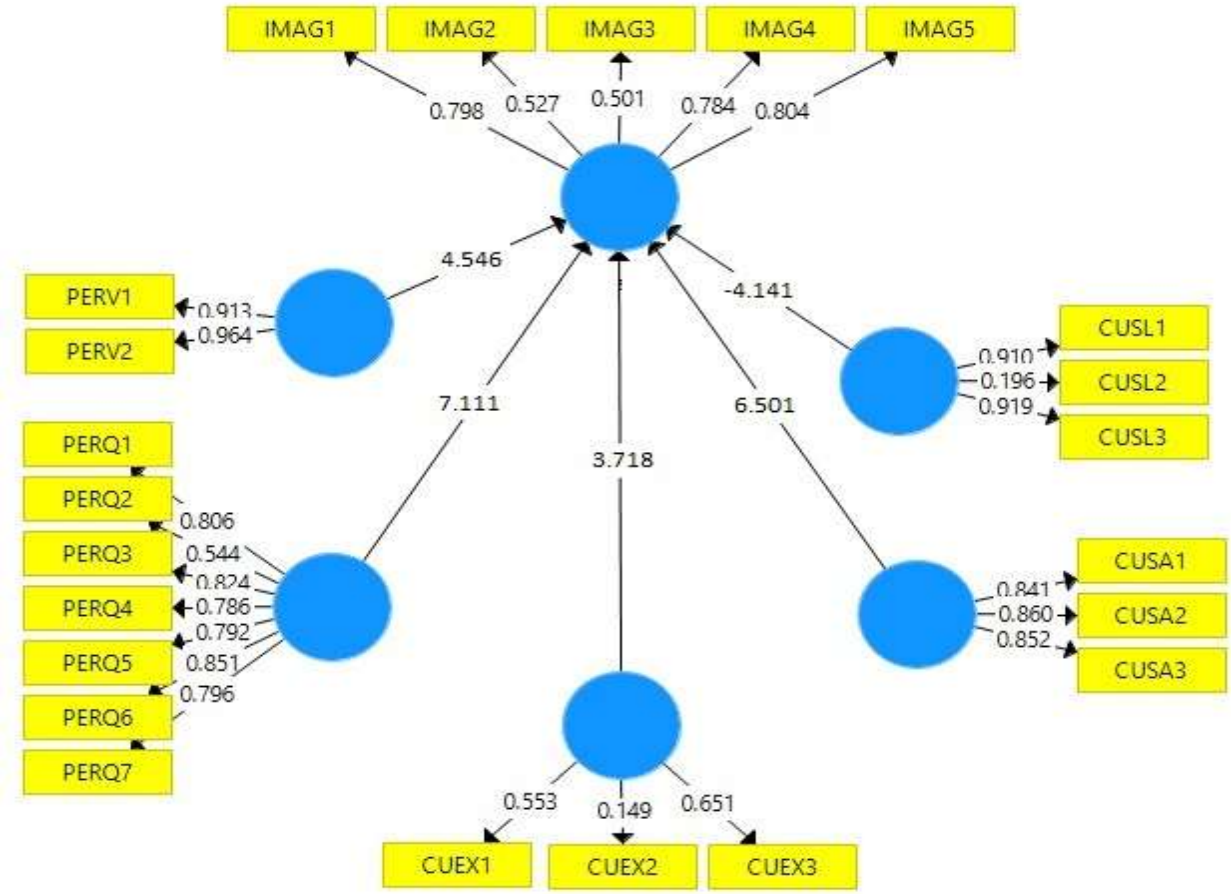


Figure 2. Structural Model of the Effects of the Study Variables on Auditor Job Burnout Based on t Values

4. Discussion and Conclusion

The present study examined the effects of a set of organizational, occupational, and professional characteristics on job burnout among independent auditors. The structural model revealed that positive auditor interaction, unfavorable organizational environment, ambiguous transactions, managerial behavioral biases, firm-specific characteristics, administrative health, attention to human resource management, and intra-organizational relationships had statistically significant effects on auditor job burnout. In contrast, financial and non-financial performance of the firm, organizational goal orientation, attention to succession planning, the presence of supervisory units in the profession, and organizational factors did not demonstrate statistically significant direct effects. Taken together, these findings indicate that auditor burnout is shaped less by isolated formal organizational attributes and more by the immediate quality of professional interactions, clarity of the work environment, characteristics of client organizations, managerial conduct, human resource practices, and relational conditions within the workplace. This pattern is consistent with the broader literature that conceptualizes burnout as the cumulative outcome of sustained occupational pressures, organizational demands, inadequate resources, and insufficient psychological or relational support [6, 8, 12].

The first significant finding concerned positive auditor interaction, which had a negative effect on job burnout. This result suggests that when auditors experience constructive, professional, and supportive interactions within the work environment, their levels of burnout decline. Positive interactions can reduce ambiguity, facilitate access to information, improve coordination, and strengthen perceptions of professional support. In auditing, much of the

work depends on communication among auditors, managers, clients, and organizational units. Consequently, relational quality can directly influence the amount of psychological effort required to perform professional responsibilities. This finding is aligned with evidence showing that supervisory support and constructive workplace relationships can alleviate the adverse effects of role stress and reduce burnout among auditors [5]. It is also consistent with research showing that organizational justice and favorable interpersonal treatment influence auditors' attitudes and emotional responses to work [14]. Similarly, Chandra and Satrya reported that perceived firm fairness was associated with job satisfaction and burnout, suggesting that constructive organizational interactions can protect employees from emotional exhaustion [13]. Thus, positive auditor interaction appears to function as a relational resource that reduces the psychological costs associated with demanding professional assignments.

The unfavorable organizational environment showed a positive and statistically significant effect on burnout. This finding indicates that auditors exposed to adverse organizational conditions are more likely to experience psychological exhaustion. An unfavorable organizational environment may include insufficient resources, unclear procedures, weak communication, excessive bureaucracy, poor coordination, inadequate support, or organizational climates characterized by pressure and uncertainty. Such conditions can increase the amount of effort auditors must invest in completing routine tasks, thereby accelerating the depletion of their cognitive and emotional resources. Hegazy et al. showed that organizational climate and role clarity were closely connected with burnout, audit quality, and employee performance, providing strong support for the present finding [12]. The result is also compatible with Bernd and Beuren's findings regarding organizational justice, which showed that perceptions of organizational conditions are related to burnout and behavioral outcomes among auditors [14]. In addition, Salehi et al. demonstrated that the quality of working life contributes to burnout among Iranian external auditors, further confirming that poor workplace conditions can intensify occupational exhaustion [8]. Therefore, the organizational environment should be understood as a central contextual determinant of burnout rather than merely a background characteristic.

Ambiguous transactions also had a positive and significant effect on job burnout. This result can be explained by the cognitive demands inherent in auditing transactions that are unclear, unusually structured, insufficiently disclosed, or difficult to reconcile with accounting standards. Ambiguity increases the need for professional judgment, additional evidence gathering, consultation, and repeated evaluation of alternative interpretations. In situations where transactions lack transparency, auditors may also face tension with management, greater legal exposure, and increased uncertainty regarding the adequacy of audit conclusions. These pressures can intensify role stress and contribute to emotional exhaustion. The finding is broadly consistent with research indicating that role ambiguity and role stress are important antecedents of auditor burnout [3, 6]. Novriansa et al. likewise showed that stressful role conditions contribute to burnout among internal auditors [5]. From this perspective, transaction ambiguity can be understood as a task-level source of role stress because it increases uncertainty regarding appropriate professional action and raises the cognitive demands associated with audit judgment.

The effects of managerial behavioral biases were also positively associated with auditor burnout. This finding indicates that auditors working with managers who demonstrate biased judgment, concealment, opportunistic behavior, or distorted decision-making are more likely to experience burnout. Managerial behavioral biases may force auditors to devote additional effort to verifying information, challenging management assumptions, resolving inconsistencies, and maintaining professional skepticism under interpersonal pressure. These conditions can create both cognitive and ethical strain. The result is compatible with studies highlighting the relationship between

professional skepticism, audit judgment, and occupational pressure. Sotoudeh et al. showed that job pressure and professional skepticism can influence auditor judgment, indicating that auditors' cognitive demands become more intense under stressful professional conditions [11]. Ghaderi et al. also emphasized the importance of proactive work behavior, job satisfaction, and professional skepticism in the auditing context [10]. Furthermore, the finding can be interpreted alongside Eskoo et al., who showed that critical thinking and ethical reasoning are important for auditor job performance [9]. When auditors repeatedly encounter managerial behavior that requires heightened vigilance and ethical scrutiny, the sustained demand for skepticism and critical evaluation can contribute to psychological exhaustion.

Firm-specific characteristics had a positive and statistically significant effect on auditor burnout. This suggests that characteristics of the client organization, including environmental complexity, rapid technological change, competitive pressure, organizational instability, weak performance, regulatory challenges, or inflexibility, can increase the burden placed on auditors. Complex client environments require greater analytical effort, more extensive evidence gathering, and more sophisticated risk assessment. They may also increase the likelihood of changes in audit scope, unexpected issues, and additional documentation requirements. This finding is compatible with the broader literature showing that audit quality and auditor performance depend not only on individual auditor attributes but also on organizational and environmental conditions [12]. It also complements evidence that burnout can contribute to dysfunctional audit behavior when auditors operate under demanding conditions [2]. The finding therefore reinforces the idea that auditor burnout partly reflects the complexity of the professional environment in which audit tasks are performed.

One of the strongest findings was the negative effect of administrative health on job burnout. Higher administrative health was associated with substantially lower burnout. Administrative health can be understood as the degree to which an organization operates through transparent procedures, clear responsibilities, effective coordination, responsible management, reliable reporting systems, and appropriate use of resources. Such conditions reduce uncertainty and make professional tasks more predictable. They also decrease the need for auditors to compensate for organizational inefficiencies or dysfunctional administrative practices. This result is consistent with the findings of Hegazy et al., who emphasized the importance of organizational climate and role clarity in shaping burnout and performance [12]. It is also supported by Bernd and Beuren, whose research demonstrated that perceptions of justice and organizational conditions influence burnout-related attitudes and behaviors [14]. In the context of independent auditing, administrative health may reduce both workload and emotional conflict by providing auditors with clearer access to documents, better cooperation from organizational personnel, and more reliable internal procedures.

Attention to human resource management had the largest absolute significant path coefficient and was negatively associated with job burnout. This indicates that effective human resource management may play a particularly important protective role against auditor burnout. Human resource practices can influence workload allocation, staffing adequacy, professional development, performance evaluation, occupational health, role clarity, career advancement, and access to support. When these systems are well designed, auditors may be better able to cope with workload demands and experience a stronger sense of control and organizational support. The result strongly aligns with Salehi et al., who found that quality of working life and psychological well-being are important determinants of burnout among Iranian external auditors [8]. It is also consistent with Chandra and Satrya's findings concerning organizational fairness and job satisfaction [13]. Moreover, the relationship can be interpreted alongside Novriansa et al., who emphasized the importance of supervisor support in reducing burnout [5].

Collectively, these studies support the interpretation that organizational resources and supportive human resource systems can counterbalance the demands imposed by the auditing profession.

Intra-organizational relationships also had a significant negative effect on auditor burnout. This finding suggests that healthier relationships among employees, supervisors, managers, and organizational units reduce occupational exhaustion. Positive workplace relationships can facilitate communication, reduce conflict, encourage information sharing, and strengthen mutual trust. These benefits are particularly relevant in auditing because audit assignments usually require coordination among several individuals and depend on timely access to information. Poor relationships may force auditors to expend additional emotional effort on conflict management and communication problems. The present finding is consistent with research showing that perceived fairness and supportive organizational relationships are related to lower burnout and higher satisfaction [13, 14]. It is also consistent with evidence that supervisor support reduces burnout under conditions of role stress [5]. Thus, intra-organizational relationships may act as an important social resource capable of buffering the impact of occupational demands.

By contrast, financial and non-financial performance of the firm did not have a statistically significant direct effect on auditor burnout. Although the estimated path coefficient was negative, the associated t statistic did not reach the required threshold for significance. This finding suggests that organizational performance alone may not be sufficient to determine auditors' psychological responses. A high-performing organization can still generate severe audit pressure if it is complex, demanding, or poorly coordinated, while a lower-performing organization may not necessarily increase burnout if auditors receive adequate support and information. Therefore, the effect of organizational performance may operate indirectly through workload, role stress, organizational climate, or client complexity. This interpretation is consistent with the broader literature, which generally emphasizes more proximal work conditions rather than organizational performance itself as determinants of burnout [8, 12]. The nonsignificant direct effect therefore does not imply that organizational performance is irrelevant, but rather that its influence may be contingent on other organizational and professional mechanisms.

Organizational goal orientation also failed to show a statistically significant direct effect on burnout. This may indicate that the existence of organizational goals, strategic plans, or formal policies does not automatically reduce or increase burnout unless these goals are translated into actual work practices. Employees may be aware of strategic objectives without experiencing any corresponding improvement in workload, support, role clarity, or fairness. Consequently, the practical implementation of organizational goals may be more important than their formal existence. The literature on auditor burnout similarly suggests that immediate work demands and organizational experiences are more influential than abstract organizational characteristics. For example, role stress, organizational climate, and perceived fairness have demonstrated more direct relationships with burnout than broad organizational intentions [3, 12, 13].

Attention to succession planning was another variable with a nonsignificant direct effect. Succession planning is generally a long-term organizational mechanism concerned with identifying, developing, and retaining employees for future roles. Its benefits may therefore be more strongly associated with career development, organizational commitment, perceived opportunity, and retention than with immediate levels of emotional exhaustion. Burnout, by contrast, may be more sensitive to proximal factors such as workload, deadlines, role overload, interpersonal conflict, and insufficient recovery. This interpretation is consistent with the finding that role stress and work pressure have more immediate associations with burnout [4, 6]. Thus, succession planning may contribute to broader organizational well-being without necessarily producing a direct short-term effect on burnout.

The presence of supervisory units in the profession likewise did not have a statistically significant direct effect on job burnout. The mere existence of supervisory structures may not be sufficient to affect auditors' psychological well-being unless these units provide meaningful support, improve working conditions, reduce ambiguity, and ensure fair professional processes. This distinction is important because formal supervision and perceived supervisor support are not equivalent. Novriansa et al. showed that actual supervisor support was relevant to burnout among auditors [5], whereas the present findings suggest that institutional or structural supervision alone may not produce the same effect. Similarly, Nugraha and Hasnawati identified links among supervision, burnout, professional skepticism, and audit deficiencies, suggesting that the quality and implementation of supervisory practices may matter more than their formal existence [15].

Finally, organizational factors as a broad construct did not show a statistically significant direct relationship with burnout. One possible explanation is that broad organizational factors encompass heterogeneous conditions whose effects may operate in different directions. Some may increase pressure, while others may provide resources or support. When aggregated into a single broad construct, these opposing influences may weaken the overall direct effect. This result reinforces the value of examining more specific organizational dimensions. In the present study, narrower constructs such as administrative health, human resource management, unfavorable organizational environment, and intra-organizational relationships were significant, whereas the broader organizational factor was not. This pattern is consistent with prior studies in which specific conditions such as role stress, organizational fairness, work–family conflict, and quality of working life were more informative in explaining burnout than generalized organizational characteristics [8, 14, 16].

Overall, the results support a multidimensional understanding of auditor burnout. Burnout among independent auditors appears to emerge from the interaction of interpersonal, managerial, task-related, organizational, and resource-related conditions. This interpretation is consistent with previous studies showing that auditor burnout is associated with role stress, dysfunctional audit behavior, turnover intention, reduced job satisfaction, impaired performance, and changes in ethical or professional behavior [2, 7, 17]. The findings also demonstrate that protective organizational conditions are highly relevant. In particular, stronger human resource management, administrative health, positive organizational relationships, and constructive professional interactions were associated with lower burnout. These findings are important because burnout can ultimately influence audit judgment, professional skepticism, ethical reasoning, and audit quality [9-11]. Accordingly, addressing burnout requires a broader organizational strategy rather than interventions focused solely on individual coping.

The present study has several limitations. First, the cross-sectional design restricts the ability to establish temporal causality, because predictor and outcome variables were measured within the same general period. Second, the study relied on self-reported questionnaire data, which may be affected by social desirability, common method variance, recall bias, and respondents' subjective interpretations of workplace conditions. Third, although the sample consisted of certified public accountants and independent auditors, the findings may not be fully generalizable to internal auditors, governmental auditors, auditors employed in other institutional contexts, or professionals in other countries. Fourth, several organizational constructs were relatively broad and may include heterogeneous dimensions that could exert different effects on burnout. Finally, the study focused mainly on direct structural relationships and did not examine possible mediating, moderating, nonlinear, or reciprocal relationships among the variables.

Future research should employ longitudinal designs to determine how changes in workload, organizational climate, human resource practices, and interpersonal relationships influence burnout over time. Researchers may

also test mediation mechanisms, such as whether role stress, job satisfaction, psychological well-being, or emotional exhaustion transmit the effects of organizational conditions to burnout. Moderating variables such as professional experience, gender, age, resilience, emotional intelligence, professional skepticism, and work–family conflict should also be examined. Future studies could compare independent, internal, and governmental auditors or investigate whether the structural relationships differ between large and small audit firms. More refined measurement of physical work environment, digital workload, technology-related stress, remote auditing, and artificial intelligence–supported audit processes would also extend understanding of contemporary auditor burnout.

From a practical perspective, audit firms and professional organizations should place greater emphasis on the factors that demonstrated significant relationships with burnout. Workloads and deadlines should be distributed more realistically, and managers should ensure that auditors have adequate access to information, technological resources, and administrative support. Human resource systems should include transparent performance evaluation, appropriate staffing, professional development, occupational health programs, and mechanisms for balancing work and personal responsibilities. Organizations should also strengthen communication, encourage constructive relationships between auditors and managers, reduce unnecessary ambiguity in responsibilities, and develop procedures for addressing complex or unclear client transactions. Particular attention should be given to managerial behavior, organizational fairness, administrative transparency, and the development of supportive workplace cultures, because improvements in these areas may reduce occupational exhaustion while simultaneously supporting professional judgment, retention, and audit quality.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

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

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Conflict of Interest

The authors report no conflict of interest.

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