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Examining the Mediating Role of Job Burnout in the Relationship between Organizational Climate and Audit Performance

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ABSTRACT

This study aims to investigate the mediating role of job burnout in the relationship between organizational climate and audit performance within audit firms. The research is applied in nature with respect to its objective and is descriptive-survey in terms of data collection methodology. The statistical population comprises 1,879 officially certified and actively practicing auditors affiliated with audit firms that are members of the Iranian Association of Certified Public Accountants. A sample size of 319 participants was determined using Cochran's formula and subsequently examined. The measurement instruments for organizational climate, role clarity, audit quality, and audit performance were adapted from Hegazy et al. (2023). Responses were recorded using a five-point Likert scale. Construct validity was employed to establish the scale's validity. Confirmatory factor analysis (CFA) was used to assess construct and content validity of the research instruments. Reliability was evaluated through Cronbach's alpha and composite reliability; coefficients exceeding the threshold of 0.7 indicated acceptable reliability. Structural equation modeling (SEM) was applied to examine the relationships among variables, utilizing SPSS 25 and Smart PLS 4 software packages. The findings indicate that auditors' organizational climate exerts a statistically significant positive effect on audit performance, although it does not significantly influence audit quality. Furthermore, organizational climate has a significant positive impact on auditors' job burnout. Conversely, job burnout demonstrates a statistically significant negative effect on audit performance, while showing no significant effect on audit quality.

KEYWORDS: Job burnout, organizational climate, audit performance, audit firms

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1. Introduction

In theoretical foundations, job burnout stems from emotional and physical exhaustion (Tang et al., 2010; Al Shbail & Al Shbail, 2020). Prior literature indicates that job burnout—characterized by emotional and physical fatigue in the workplace—is prevalent among auditors, who frequently experience high levels of stress and fatigue and may consequently develop cynical attitudes toward clients and colleagues (Jones et al., 2010). Auditing is a deadline-driven profession, particularly during peak seasons marked by professional examinations and intense workloads, which severely restrict auditors’ time for personal life and well-being. Due to these persistent pressures and the constant challenge of meeting tight deadlines, audit firms face high staff turnover rates (Hegazy et al., 2023). The existential purpose of audit firms in capital markets lies in mitigating information asymmetry through the provision of high-quality audit reports. Audit quality is largely contingent upon the diligence and professional judgment exercised by auditors during engagements (Herda & Lavelle, 2012). Accordingly, this study aims to evaluate how auditors cope with the aforementioned pressures and challenges while performing their duties, and simultaneously maintain audit quality. Furthermore, it investigates how the auditor–firm relationship can mitigate job burnout and reduce turnover intentions (Hegazy et al., 2023).

On average, auditors experience higher levels of job burnout compared to professionals in other occupations (Danudoro et al., 2021). Job burnout represents a psychological state that impairs auditors’ ability to work effectively and efficiently when severely fatigued. Moreover, the COVID-19 pandemic exacerbated these challenges: in response to economic recession, many employees and senior managers were laid off, while auditors faced significant psychological and health-related obstacles in fulfilling their responsibilities—particularly due to difficulties in gathering sufficient audit evidence under social distancing measures and remote working conditions. These pandemic-induced stressors have intensified emotional exhaustion among auditors in numerous audit firms. Accounting literature posits that high turnover, poor job performance, and job dissatisfaction are the primary consequences of job burnout for both auditors and their firms (Annelin & Svanström, 2022).

Factors such as job burnout are among the main drivers of declining audit quality. Work-related stress is a critical issue in the auditing profession, with audit quality and related burnout serving as major stressors that contribute to chronic occupational stress among auditors. Audit firm performance encompasses multiple dimensions, including efficiency, client-related concerns, and quality-related criteria. Clients are typically concerned about auditors’ unprofessional behavior;

efficiency pertains to conducting audits cost-effectively within scheduled timelines; and quality requires strict adherence to auditing standards throughout the engagement (Hoang et al., 2019).

Ho et al. (2018) highlight that a key challenge in measuring audit firm performance lies in defining appropriate metrics across diverse audit activities. Human resource management is a crucial element, as employees are key drivers of performance in the audit process. Another salient aspect in performance evaluation is the efficient utilization of resources to minimize total audit costs. Knechel et al. (2013) distinguish auditor performance in firms along two dimensions: (1) professional performance, which relates to contributions to audit quality, and (2) commercial performance, which concerns profitability, revenue growth, and the maintenance of strong client relationships. Consequently, audit performance should incorporate both financial and non-financial indicators.

Few studies have quantitatively examined the relationship between dimensions of job burnout and audit firm performance. Johansen and Christoffersen (2017) argue that auditor burnout, organizational climate, role clarity, and turnover intention significantly influence audit quality—and, by extension, audit firm performance. Audit firm performance is commonly measured through annual revenue, timeliness of audit completion, and cost reduction in audit engagements (Hegazy et al., 2023).

To address existing gaps in the literature, this study specifically investigates the mediating role of job burnout in the relationship between organizational climate and both audit quality and audit performance. While prior research has largely focused on auditors as technical professionals within firm structures, insufficient attention has been paid to the mediating function of job burnout in how organizational climate affects audit outcomes. By introducing the constructs of job burnout and organizational climate, this research seeks to make a meaningful contribution to the advancement of studies on audit quality and performance. Thus, the central research question is: **What is the role of job burnout in the relationship between organizational climate and audit quality and performance?**

2. Literature Review

Tsahuridu (2018) defines organizational climate as the force that shapes an individual's identity in relation to their engagement with the organization. Individual engagement within an organization is influenced by three key factors: (1) acceptance of the organization's values and objectives, (2) the individual's willingness to remain with the organization, and (3) the inclination to do whatever is necessary for the benefit of the organization (Hegazy et al., 2023).

Job burnout is a psychological state that auditors experience under conditions of severe fatigue, impairing their ability to work effectively and efficiently. Furthermore, the COVID-19 pandemic exacerbated professional stressors: in response to economic recession, many employees and

senior managers were laid off. Auditors, in turn, encountered significant psychological and health-related challenges while performing their duties—particularly due to difficulties in gathering sufficient audit evidence amid social distancing requirements and remote working arrangements. These pandemic-related pressures have led to heightened emotional exhaustion among auditors in numerous audit firms (Hegazy et al., 2023).

Standard-setting bodies—such as the International Auditing and Assurance Standards Board (IAASB), the Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA)—play a central role in defining and measuring dimensions of audit quality (Astuty et al., 2022). Auditors provide assurance regarding the fairness of financial statements and the absence of material misstatements. The degree to which users rely on audit reports is directly contingent upon the perceived quality of the audit performed. Although audit quality is essential for capital market stability and the welfare of investors, creditors, and other stakeholders, no universally precise definition of the term has been established (DeFond & Zhang, 2014).

Key attributes of audit quality include adherence to auditing standards, timeliness of audit completion, frequency of audit committee meetings, fair treatment of staff, appropriate workload allocation among partners, and enhanced disclosures in financial statements (Hegazy et al., 2020). Audit quality also encompasses compliance with the profession's code of ethics and auditor independence (Samagaio & Felício, 2022).

In a more recent study, Putra et al. (2020) defined auditor performance as the execution of audit tasks by auditors within a specified timeframe. Their findings indicated that dysfunctional audit practices and a lack of organizational commitment can adversely affect audit performance. Moreover, auditor effectiveness is significantly and positively influenced by the level of organizational commitment (Hegazy et al., 2023).

Johnson and Lee (2025), in their study titled "The Impact of Quality-Oriented Climate and Job Burnout on Auditor Performance: The Mediating Role of Turnover Intention," surveyed 480 auditors from the Big Four firms in the United States. Their findings revealed that job burnout exerts a statistically significant negative effect on audit performance, with turnover intention fully mediating this relationship. Moreover, a quality-oriented organizational climate was found to significantly reduce burnout and enhance audit performance.

In China, Tan and Liu (2025) examined "Auditor Role Clarity, Organizational Climate, and Audit Quality: The Moderating Role of Job Burnout." Their results indicated that auditor role clarity has a significant positive association with audit quality; however, this relationship weakens at higher levels of job burnout. Additionally, a quality-focused organizational climate strengthens the positive effect of role clarity on audit quality.

Hegazy et al. (2023), in their study titled "The Effects of Organizational Climate, Role Clarity, Turnover Intention, and Workplace Burnout on Audit Quality and Performance," reported that job burnout has adverse consequences for both auditors and audit firms. Contrary to conventional expectations, their findings showed that a favorable organizational climate was significantly and negatively associated with audit quality, unethical decisions, and audit performance. In contrast, role clarity demonstrated a significant positive relationship with both audit quality and performance, while showing no significant link to unethical decision-making. Furthermore, turnover intention was positively and significantly associated with unethical decisions, audit quality, and performance. Notably, this study is among the first to investigate burnout determinants in an emerging market context—characterized by distinct socioeconomic, political, and cultural factors compared to developed economies—offering actionable insights for auditors, regulators, and professional policymakers.

Baatwah et al. (2023), in their paper "Self-Efficacy, Remote Audit Proficiency, Effort, and Performance in the COVID-19 Crisis: An Auditor's Perspective," demonstrated that remote audit proficiency mediates the relationship between self-efficacy and both audit effort and performance during the pandemic. These findings were robust across multiple analytical checks. To the authors' knowledge, this study provides the first empirical evidence on how the COVID-19 crisis impacted auditors, with significant theoretical and practical implications.

Saraswati and Ariwibowo (2023), in "Revisiting Local Government Auditors' Burnout upon its Stress Dimensions," confirmed the mediating role of stress between dimensional stressors and job burnout among auditors. Their study highlights role ambiguity as a particularly influential factor that significantly exacerbates burnout, identifying it as a novel contribution. Role ambiguity, they argue, reflects a passive form of stress that underpins burnout and reveals deeper systemic challenges in audit environments. The authors recommend that public-sector organizations adopt more effective stress management techniques based on these findings.

Finally, Çollaku et al. (2023), in "The Relationship between Job Burnout and Intention to Change Occupation in the Accounting Profession: The Mediating Role of Psychological Well-being," found that job burnout positively influences the intention to change occupations and negatively affects psychological well-being. Crucially, psychological well-being was shown to mediate the burnout–turnover intention link. The study urges accounting firms to implement practices that enhance employees' psychological well-being to mitigate burnout and reduce staff attrition. By underscoring the mediating role of psychological well-being, this research meaningfully complements existing literature in the accounting domain.

3. Research Methodology

This study is **applied** in nature with respect to its objective and classified as **descriptive-survey** in terms of data collection methodology. The statistical population consists of officially certified auditors actively employed in audit firms that are members of the Iranian Association of Certified Public Accountants (IACPA). The total number of IACPA members is 2,990, of whom 1,111 are non-practicing members and thus excluded from the population. Consequently, the target population comprises **1,879 actively practicing auditors**, who constitute the focus of this research.

The sample size was determined using **Cochran's formula**, resulting in a required sample of **319 respondents**. Participants were selected via **convenience sampling**, a non-probability technique appropriate for accessible populations. Approximately **330 questionnaires** were distributed, and **319 fully completed and usable responses** were retained for analysis.

Data collection relied on a **standardized questionnaire** aligned with the research objectives. Specifically, the instrument developed by **Hegazy et al. (2023)** was adapted to measure the following constructs: **organizational climate, role clarity, turnover intention, audit quality, and audit performance**. Responses were recorded on a **5-point Likert scale**, ranging from "strongly disagree" to "strongly agree."

Validity of the measurement scales was established through **construct validity**, assessed via **Confirmatory Factor Analysis (CFA)** to evaluate both structural and content validity of the research instrument. **Reliability** was examined using **Cronbach's alpha** and **composite reliability** coefficients. As all coefficients exceeded the recommended threshold of **0.70**, the instrument demonstrated acceptable internal consistency and reliability.

To test the hypothesized relationships among variables, **Structural Equation Modeling (SEM)** was employed. Data analysis was conducted using **SPSS version 25** for preliminary descriptive statistics and **SmartPLS 4** for partial least squares SEM, which is particularly suitable for studies involving complex path models and latent constructs.

4. Findings

To gain a clearer understanding of the population under study, descriptive statistics were examined prior to conducting inferential data analyses. The results of the descriptive findings indicate that the majority of the sample participants are male, aged between 31 and 40 years, hold a master's degree or higher, and possess 11 to 15 years of professional auditing experience. To evaluate model fit, three levels of assessment were employed: measurement model fit, structural model fit, and overall model fit. Regarding the reliability of the measurement model, we examined factor loadings, Cronbach's alpha, and composite reliability (CR) coefficients. The

commonly accepted threshold for an adequate factor loading is 0.4. As shown in Figure 1, all item loadings exceed this value, indicating that each indicator is sufficiently representative of its corresponding latent construct. Following the data analysis procedure in SmartPLS 4, after confirming acceptable factor loadings, we proceeded to calculate and report Cronbach's alpha and composite reliability coefficients. The second criterion for assessing the measurement model is convergent validity, which evaluates the extent to which each latent construct is correlated with its associated indicators. The results are presented in Table 2.

Table 2. Results of Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE) for Latent Variables

Latent Variables	(Alpha>0.7)	(CR>0.7)	(AVE>0.5)
Auditors' Organizational Climate	0.730	0.819	0.540
Audit Performance	0.781	0.872	0.696
Auditors' Job Burnout	0.747	0.829	0.595
Audit Quality	0.866	0.918	0.789

Since the recommended thresholds are **Cronbach's alpha > 0.7**, **CR > 0.7**, and **AVE > 0.5**, and all latent constructs meet or exceed these benchmarks, the measurement model demonstrates **acceptable reliability** and **strong convergent validity**. Consequently, both the internal consistency and the construct validity of the research instrument are empirically confirmed.

Assessment of Discriminant Validity and Structural Model Results

To evaluate **discriminant validity**, the **Fornell–Larcker criterion** was applied. The results are presented in **Table 3**. According to this criterion, discriminant validity is established when the square root of the **Average Variance Extracted (AVE)** for each latent construct (reported on the diagonal) exceeds its correlations with all other latent constructs in the model.

Table 3. Discriminant Validity Assessment (Fornell–Larcker Criterion)

Constructs	Organizational Climate	Audit Performance	Job Burnout	Audit Quality
Organizational Climate	**0.655**			
Audit Performance	0.585	**0.735**		
Job Burnout	0.624	0.656	**0.663**	
Audit Quality	0.221	0.618	0.512	**0.687**

Note: The values in bold on the diagonal represent the square roots of the AVE (√AVE) for each construct. Off-diagonal values indicate inter-construct correlations.

As shown in Table 3, for every construct, the √AVE value (diagonal) is greater than its correlation with any other construct (off-diagonal), thereby confirming **discriminant validity**.

Hypothesis Testing and Structural Model Fit

Based on **Figure 1 and Figure 2** (path coefficient diagrams), the research hypotheses were tested using **t-statistics**. All path coefficients yielded **t-values greater than 1.96**, which indicates that the relationships are **statistically significant at the 95% confidence level (p < 0.05)**.

The second criterion for assessing **structural model fit** is the **coefficient of determination (R^2)** for the endogenous (dependent) latent variables. The R^2 value reflects the proportion of variance in a dependent construct explained by its predictors. According to conventional guidelines, R^2 values of **0.19**, **0.33**, and **0.67** are interpreted as **weak**, **moderate**, and **substantial** explanatory power, respectively. The specific R^2 values for the endogenous constructs in this study (e.g., job burnout, audit quality, and audit performance) will be reported in the subsequent results section to evaluate the model's explanatory adequacy.

Structural and Overall Model Fit Assessment

According to **Figure 1**, the coefficient of determination (**R^2**) was calculated for all endogenous (dependent) constructs in the research model. Based on established benchmarks—where R^2 values of **0.19**, **0.33**, and **0.67** represent **weak**, **moderate**, and **substantial** explanatory power, respectively—the obtained R^2 values indicate that the structural model demonstrates acceptable explanatory relevance. Specifically:

- **Job burnout** has the highest R^2 (**0.786**), suggesting that exogenous variables explain a large proportion of its variance.
- **Audit performance** (R^2 = **0.467**) and **audit quality** (R^2 = **0.331**) show moderate explanatory power.
- **Organizational climate**, as an exogenous construct, does not have an R^2 (as expected), but its communalities are reported for overall model assessment.

To evaluate the **overall model fit**, the **Goodness-of-Fit (GoF)** index was employed. The GoF is computed using the following formula:

GoF=R2×Communality

where:

- R2 is the average R^2 of all endogenous latent variables,
- Communality is the average communality (i.e., the mean of the average variances extracted [AVE] or shared variance) across all latent constructs.

As shown in **Table 4**, the average R^2 is **0.528** and the average communality is **0.482**. Consequently, the GoF is calculated as: **GoF**=0.528×0.482≈0.254≈0.504

Table 4. R^2, Communality, and GoF Values for Latent Constructs

Latent Variable	R^2	Communality	GoF
Auditors' Organizational Climate	—	0.502	
Audit Performance	0.467	0.461	
Auditors' Job Burnout	0.786	0.428	
Audit Quality	0.331	0.538	
Mean	**0.528**	**0.482**	
GoF			**0.504**

According to established thresholds (Wetzels et al., 2009), GoF values of 0.01, 0.25, and 0.36 represent weak, moderate, and strong overall model fit, respectively. The obtained GoF of 0.504 substantially exceeds the 0.36 threshold, confirming a strong overall model fit.

In this section, the research hypotheses were tested using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4. Path coefficients and their corresponding t-statistics (derived from bootstrapping with 5,000 subsamples) were used to assess the significance of hypothesized relationships. As previously noted, all paths with t-values > 1.96 are considered statistically significant at the 5% level ($p < 0.05$). The detailed results of hypothesis testing are presented in the following section.

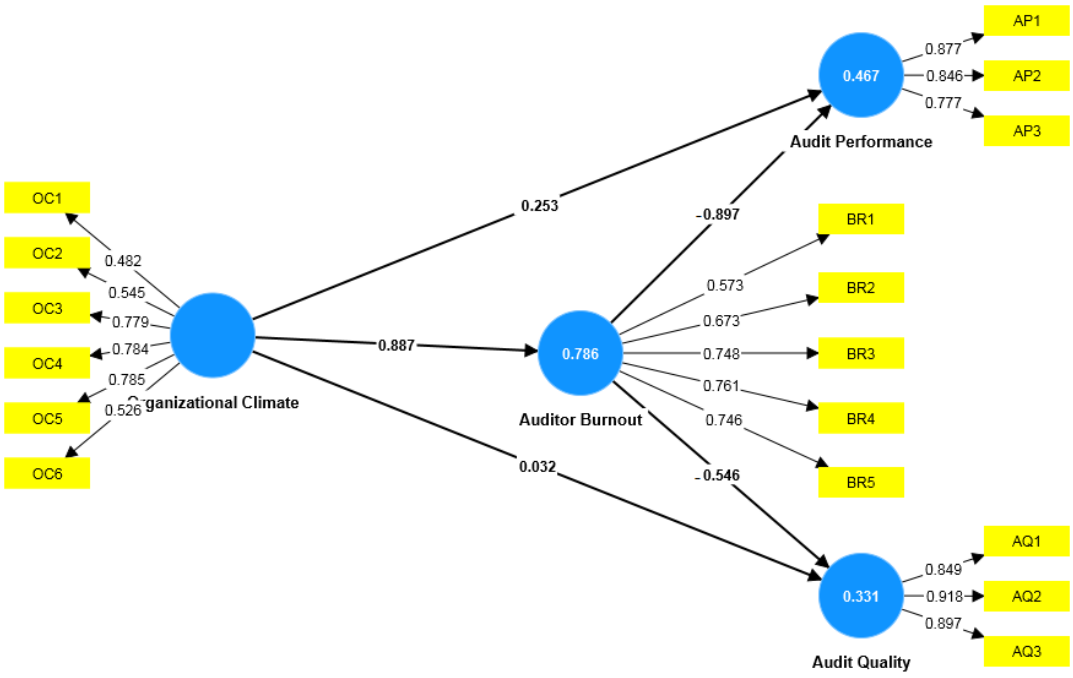

Figure2. Research Structural Model along with Factor Loadings and Significance Coefficients

As can be seen, the research structural model along with factor loadings is displayed in Figure 2.

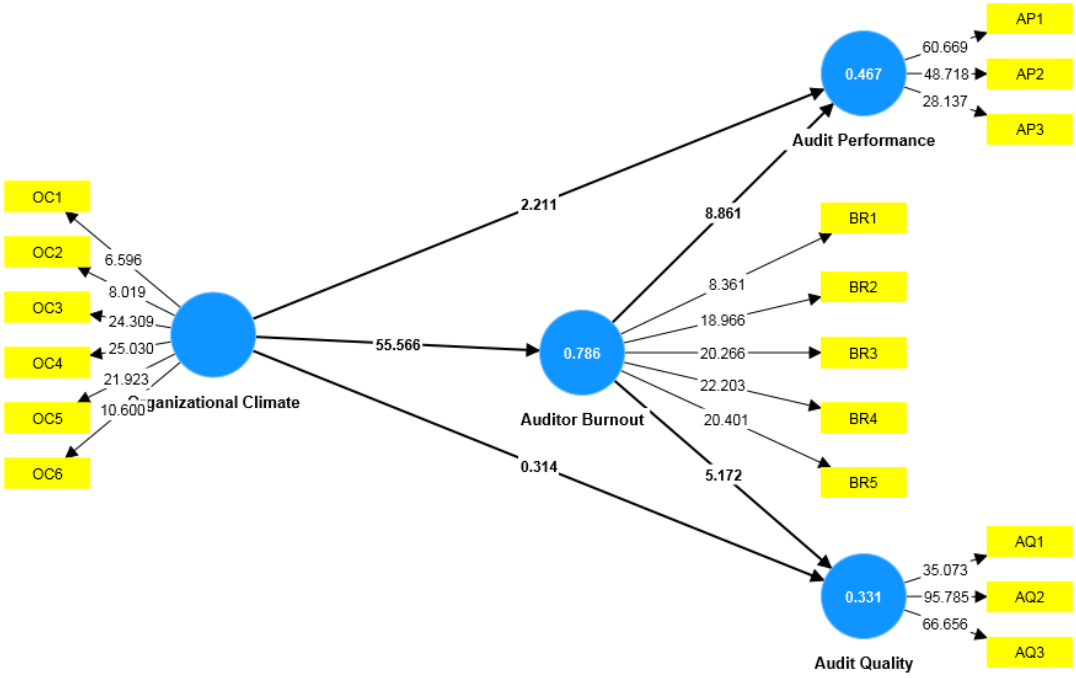

Figure3. Research Structural Model along with Significance Coefficients

As can be seen in Figure 3 and Table 4, the research structural model along with the significance coefficients is displayed.

Table 4. Path Coefficient (β), Significance (T-Value), and Significance Level Paths and Hypotheses

Paths	Path Coefficient (β)	Significance (T-Value)	Significance Level	Path Result
Auditors' Organizational Climate → Audit Performance	0.253	2.211	0.027	Supported
Auditors' Organizational Climate → Auditors' Job Burnout	0.887	55.566	0.000	Supported
Auditors' Organizational Climate → Audit Quality	0.032	0.314	0.753	Not supported
Auditors' Job Burnout → Audit Performance	-0.897	8.861	0.000	Supported
Auditors' Job Burnout → Audit Quality	-0.546	5.172	0.000	Supported

As shown in Table 4, the results of the direct relationships and significance coefficients of the paths in the research model are presented.

Hypothesis Testing:

Hypothesis 1: Auditors' organizational climate has a significant effect on audit performance. Based on the results for the path from auditors' organizational climate to audit performance in Hypothesis 1, the path coefficient is 0.253 with a t-value of 2.211. Since the t-value exceeds 1.96, this path is supported. The results indicate that auditors' organizational climate has a significant positive effect on audit performance.

Hypothesis 2: Auditors' organizational climate has a significant effect on audit quality. For the path from auditors' organizational climate to audit quality in Hypothesis 2, the coefficient is 0.032 with a t-value of 0.314. As the t-value is below 1.96, this path is not supported. The results show that auditors' organizational climate does not have a significant effect on audit quality.

Hypothesis 3: Auditors' organizational climate has a significant effect on auditors' job burnout. Regarding the path from auditors' organizational climate to auditors' job burnout in Hypothesis 3, the coefficient is 0.887 with a t-value of 55.566. Given that the t-value is well above 1.96, this path is supported. The findings indicate that auditors' organizational climate has a significant positive effect on job burnout.

Hypothesis 4: Auditors' job burnout has a significant effect on audit performance. For the path from auditors' job burnout to audit performance in Hypothesis 4, the coefficient is -0.897 with a t-value of 8.861. Since the t-value exceeds 1.96, this path is supported. The results demonstrate that auditors' job burnout has a significant negative effect on audit performance.

Hypothesis 5: Auditors' job burnout has a significant effect on audit quality. For the path from auditors' job burnout to audit quality in Hypothesis 5, the coefficient is -0.546 with a t-value of 5.172. As the t-value is greater than 1.96, this path is supported. The results indicate that auditors' job burnout has a significant negative effect on audit quality.

5. Conclusion and Discussion

The findings from hypothesis testing indicate that auditors' organizational climate has a positive and statistically significant effect on audit performance, but no significant effect on audit quality. Furthermore, organizational climate exerts a positive and significant impact on auditors' job burnout. Conversely, job burnout has a negative and significant effect on audit performance, yet no significant effect on audit quality.

The present study demonstrates that a supportive, collaborative, and positive work environment enhances auditors' operational efficiency—such as evidence collection, report preparation, and adherence to project timelines. However, such an environment does not necessarily translate into improvements in technical standards, professional judgment, or mental independence, which constitute the core pillars of audit quality. This distinction between "operational efficiency" and "technical quality" has gained increasing attention in recent auditing literature. Specifically, Williams and Thompson (2021), in a meta-analytic review, found that while a positive organizational climate boosts motivation and work engagement, its influence is primarily limited to behavioral aspects of performance and does not inherently improve professional decision-making or the detection of material misstatements.

In contrast, the results show that job burnout significantly impairs audit performance but does not significantly affect audit quality. This nuanced finding underscores a critical distinction between "behavioral efficiency" and "technical accuracy." A burnt-out auditor may work more slowly, show reduced engagement, or exhibit low motivation in team interactions (thus lowering performance), yet may still comply with required standards due to internal supervision, fear of legal consequences, or professional integrity. This observation aligns with Anderson et al. (2020), who analyzed official audit firm inspection data and concluded that while burnout is associated with reduced project efficiency, it is not necessarily linked to material errors in audit reports.

Given the support for **Hypothesis 1**, audit firms should actively cultivate a positive organizational climate. This can be achieved by fostering collegial relationships, providing psychological support, building trust, and minimizing internal competition. Managers can implement regular team meetings, socio-cognitive programs, and constructive feedback systems to create an environment where auditors feel secure and valued—thereby enhancing both motivation and task efficiency.

However, as **Hypothesis 2** was not supported, it is evident that organizational climate alone cannot guarantee audit quality. Therefore, firms must complement supportive climates with robust technical and supervisory systems. Examples include independent internal review mechanisms, periodic quality inspections, and the use of data analytics technologies to detect potential errors. Such a hybrid approach—combining psychological support with rigorous technical oversight—can holistically strengthen both performance and quality.

The result of **Hypothesis 3**, which shows a *positive* relationship between organizational climate and job burnout, warrants special interpretation, as it appears counterintuitive. While supportive climates typically reduce burnout, in high-pressure auditing environments, such climates may unintentionally increase implicit expectations—such as excessive loyalty or rigid commitment—that indirectly exacerbate burnout. Thus, firms are advised not only to foster supportive

environments but also to establish healthy work boundaries, including work–life balance policies and mandatory rest periods during peak seasons.

Hypothesis 4 highlights the direct impact of auditors' psychological well-being on their efficiency. Firms should implement comprehensive occupational health programs, including access to organizational counselors, early burnout detection systems, and workload management protocols. During busy seasons, the use of rotating teams or backup resources can prevent excessive concentration of workload on specific individuals.

Although **Hypothesis 5** was not supported—suggesting that professional and regulatory safeguards may shield audit quality from the negative effects of burnout—this resilience may not be sustainable in the long run. Firms must avoid complacency and continue proactively managing burnout, as prolonged exposure could eventually compromise audit quality, particularly in contexts where supervision is weakened.

In summary, building upon the conceptual and methodological gaps identified in this study—titled *"Examining the mediating role of job burnout and turnover intention in the effects of organizational climate and role clarity on audit quality and performance"*—the following research topics are proposed for future scholars. These suggestions aim to extend, deepen, and contextualize the current findings across diverse settings:

1. The moderating role of professional commitment in the relationship between organizational climate, role clarity, and audit quality
2. The impact of organizational culture on the development of auditor burnout: A multilevel modeling approach
3. The influence of mental independence on the relationship between job burnout and audit quality: A dual-mediation model
4. The interactive effects of organizational climate and time pressures on audit performance and quality
5. Understanding the lived experience of job burnout among auditors: A qualitative phenomenological study
6. The effect of organizational climate on audit quality: A mixed-methods study in large and small audit firms

These proposed topics not only address gaps in the current research but also respond to recent developments in the auditing profession—including digital transformation, evolving regulatory demands, and growing emphasis on employee mental health. Pursuing these avenues will significantly enrich auditing literature, improve human resource policies in audit firms, and ultimately strengthen the profession's quality and credibility at a systemic level.

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ETHICAL CONSIDERATION

Authenticity of the texts, honesty and fidelity has been observed.

CONFLICT OF INTEREST

Author/s confirmed no conflict of interest.