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The Role of Work Motivation and Job Burnout in the Impact of Professional Resilience on Enhancing Innovation in Auditing Methods

Fereshteh Alidoust[1], Zahra Pourzamani[2]*, Farzaneh Heidarpour[3]

1. Department of Accounting, CT.C., Islamic Azad University, Tehran, Iran. Email: Fereshteh Alidoust@iau.ac.ir
2. Department of Accounting, CT.C., Islamic Azad University, Tehran, Iran. (**Corresponding Author**) Email: Zahra.pourzamani@iau.ac.ir
3. Department of Accounting, CT.C., Islamic Azad University, Tehran, Iran. Email: fheidarpoor@iau.ac.ir

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ABSTRACT

The purpose of this study is to examine the role of work motivation and job burnout in the impact of professional resilience on enhancing innovation in auditing methods. Given its nature, this research is classified as applied, and in terms of methodology, it is a descriptive-survey study. The statistical population consists of 1,879 officially certified auditors actively working in audit firms affiliated with the Iranian Association of Certified Public Accountants. Using Cochran's formula, the sample size was determined to be 319 individuals, who were examined in this study. In this research, the enhancement of innovation in auditing methods was the dependent variable, professional resilience was the independent variable, and work motivation and job burnout were considered mediating variables. Construct validity was confirmed to establish scale validity. Cronbach's alpha and composite reliability were used to assess reliability, indicating acceptable reliability. To examine the relationships among variables, structural equation modeling was employed using SPSS and SmartPLS software. The results of hypothesis testing indicate that professional resilience of auditors has a positive and significant effect on auditors' work motivation and the enhancement of innovation in auditing methods, but a negative and significant effect on auditors' job burnout. Additionally, auditors' work motivation has a positive and significant effect on the enhancement of innovation in auditing methods, and auditors' job burnout has a negative and significant effect on the enhancement of innovation in auditing methods. Finally, auditors' work motivation and job burnout play a mediating role in the impact of professional resilience on the enhancement of innovation in auditing methods.

KEYWORDS: Work motivation, job burnout, professional resilience, innovation enhancement

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1. Introduction

Professional resilience enables auditors to maintain accuracy and focus while delivering innovative and high-quality auditing methods. Resilient auditors leverage available opportunities to simplify and optimize audit processes. By offering innovative services and upholding high professional standards, they enhance client trust. Audit innovations introduced by resilient auditors contribute to strengthening the credibility of the auditing profession (Durocher et al., 2016). Moreover, professional resilience creates a foundation for designing innovative auditing approaches in emerging domains such as environmental and social responsibility auditing. Resilience-driven innovation in auditing methods enhances transparency and accountability in financial reporting (Zhang et al., 2023).

Professional resilience among auditors is a key enabler for fostering and reinforcing innovation in auditing methodologies. This attribute empowers auditors to embrace change, manage challenges effectively, and sustain both quality and creativity—thereby improving audit practices and reinforcing trust among clients and the broader public. Prioritizing the enhancement of professional resilience among auditors can serve as a primary catalyst for transformation within the profession. Furthermore, professional resilience plays a critical role in maintaining and enhancing auditors' work motivation. By reducing stress, boosting self-confidence, improving social interactions, strengthening learning capacity, and promoting work–life balance, resilience enables auditors to perform their duties with greater motivation and achieve their professional goals. Fostering resilience among auditors not only improves their work quality but also increases job satisfaction and reduces job burnout (Aprilla & Septianita, 2024). Resilient auditors are better able to balance professional and personal commitments, which provides them with greater energy to confront workplace challenges. Their tendency to focus on the positive aspects of their work acts as a protective factor against burnout. Additionally, optimism about the future and a sense of professional progress further enhance auditors' motivation and vitality (Olimpia et al., 2021).

Motivated auditors drive organizational competitiveness through innovation, thereby enhancing the firm's reputation and credibility. They develop creative approaches to deliver superior client services and serve as role models who promote an innovation-oriented culture within their organizations. Work motivation encourages auditors to act more creatively and entrepreneurially in the workplace (Haga & Ittonen, 2024). Indeed, work motivation plays a fundamental role in strengthening innovation in auditing methods. By fostering creativity, facilitating the adoption of new technologies, enhancing learning, improving work quality, and cultivating an innovative organizational culture, motivated auditors become effective agents of transformation and process improvement in auditing. Therefore, enhancing work motivation among auditors can significantly contribute to sustainable innovation and the advancement of the auditing profession (Kusuma, 2024).

Conversely, job burnout among auditors exerts serious negative effects on innovation in auditing methods. Burnout diminishes motivation, creativity, problem-solving capacity, and team collaboration—thereby slowing down or even obstructing the innovation process and hindering improvements in audit methodologies. Consequently, preventing and managing job burnout among auditors is essential for reinforcing innovation and enhancing professional performance (Saraswati & Ariwibowo, 2023). Burned-out auditors are less inclined to deliver high-quality or innovative services to clients. Job burnout also erodes client confidence in auditors' innovative capabilities and dampens the spirit of creativity and innovation within audit teams. Moreover, burned-out auditors lack the motivation to engage in innovative projects, which impedes organizational growth (Hakami, 2024).

Ultimately, professional resilience and innovation in auditing methods are two pivotal factors for improving quality, effectiveness, and transparency in the auditing profession. Together, these attributes empower auditors to confront workplace challenges and develop creative, efficient solutions to enhance professional performance (Gim et al., 2023). However, no prior study has specifically investigated the roles of work motivation and job burnout in the relationship between auditors' professional resilience and the enhancement of innovation in auditing methods. Specifically, the mediating role of work motivation in this relationship remains unexamined. Furthermore, the influence of job burnout in this context has not been explored within the Iranian auditing environment. To address these gaps in the literature, this study investigates the mediating roles of both work motivation and job burnout in the impact of professional resilience on the enhancement of innovation in auditing methods.

2. Theoretical Foundations and Literature Review

Professional Resilience of Auditors

Professional resilience among auditors refers to their capacity to endure, cope with, and adapt to professional challenges, workplace pressures, and occupational changes. This attribute enables auditors to maintain focus, effectiveness, and motivation when operating in complex and high-stress work environments, while also mitigating the negative effects of job-related stressors such as burnout. Professional resilience encompasses skills such as stress management, cognitive and behavioral flexibility, problem-solving ability, and the maintenance of psychological and emotional well-being in the workplace (Saraswati & Ariwibowo, 2023).

Enhancement of Innovation in Auditing Methods

The enhancement of innovation in auditing methods refers to the development and implementation of creative, advanced approaches and technologies aimed at improving audit processes. Such innovations may include the adoption of digital tools—such as data mining, artificial intelligence, and blockchain—to increase efficiency, accuracy, and transparency in auditing. Furthermore, innovation entails enhancing auditors' technical competencies, designing new analytical and reporting procedures, and embracing risk-based auditing frameworks (Subhan et al., 2023).

Work Motivation of Auditors

Work motivation among auditors denotes the internal drive that encourages individuals to engage in professional tasks, pursue career objectives, and deliver optimal performance. This motivation can be influenced by factors such as financial rewards, career advancement opportunities, acquisition of new skills, job satisfaction, and social recognition. High levels of work motivation enable auditors to demonstrate greater creativity, concentration, and commitment in audit processes, thereby fostering innovation and continuous improvement in work quality (Hussain et al., 2023).

Job Burnout Among Auditors

Job burnout among auditors is a psychological and emotional state resulting from chronic stress and prolonged exposure to occupational demands. It is typically characterized by symptoms such as physical and mental exhaustion, reduced motivation, feelings of inefficacy, job dissatisfaction, and emotional detachment. Contributing factors include excessive workload, tight deadlines, pressure to comply with professional standards, and high client expectations. Job burnout negatively affects auditors’ mental and physical health and can lead to diminished work quality, increased professional errors, and reduced job satisfaction (Mellado Bermejo et al., 2024).

Empirical Literature Review

Haga (2024) examined organizational resilience in audit firms during the early stages of the COVID-19 pandemic. Analysis of a subsample of firms that initially issued unaudited financial statements revealed that industry specialization and longer auditor–client relationships significantly reduced the need for year-end audit adjustments. The study further found that larger audit firms were more likely to resign clients, whereas industry specialists were more likely to retain them. These findings suggest that audit firm characteristics—related to cognitive capabilities, behavioral traits, and contextual conditions—are associated with organizational resilience, enabling auditors to respond effectively to unexpected environmental disruptions.

Hegazy et al. (2023) investigated the effects of organizational climate, role clarity, turnover intention, and workplace burnout on audit quality and performance. Their results indicated that job burnout has adverse consequences for both auditors and audit firms. A favorable organizational climate was negatively associated with unethical decisions and positively linked to audit quality and performance. Role clarity showed a significant positive association with audit quality and performance but no significant link with unethical behavior. Additionally, turnover intention was positively associated with unethical decisions, audit quality, and performance. Notably, this study is among the first to explore auditor burnout in an emerging market context, where socioeconomic, political, and cultural factors differ markedly from those in developed economies—offering valuable insights for auditors, regulators, and professional policymakers.

Soepriyanto et al. (2023) studied the impact of workload and job burnout on auditor performance during the COVID-19 pandemic. They noted that the pandemic placed extraordinary pressure on auditors to assist clients in preparing financial reports. Their findings revealed that workload exerts a positive effect on auditor performance, whereas job burnout has a negative impact. This suggests that high workload may enhance auditor motivation to improve performance, while elevated burnout levels impair performance outcomes.
Saraswati and Ariwibowo (2023) revisited local government auditors' burnout through the lens of stress dimensions. Using Conservation of Resources Theory as a framework, their study aimed to assess how three-dimensional role stress—role ambiguity, role overload, and role conflict—predicts occupational stress and burnout. The results confirmed that role ambiguity and role overload significantly influence auditor stress, which in turn is empirically linked to burnout. Moreover, the study identified significant mediating effects of stress between dimensional stressors and burnout, highlighting the complex psychological pathways through which workplace stressors manifest as burnout.
Çollaku et al. (2023) explored the relationship between job burnout and intention to change occupation among accounting professionals, emphasizing the mediating role of psychological well-being. Their findings demonstrated that job burnout positively influences the intention to leave the profession and negatively affects psychological well-being. Crucially, psychological well-being was found to mediate the relationship between burnout and turnover intention. The study underscores the importance of implementing practices that enhance employees' psychological well-being to mitigate burnout and reduce attrition in accounting firms, thereby enriching the existing literature by identifying psychological well-being as a key intervening mechanism in occupational decision-making among accounting professionals.

3. Research Methodology

Given its nature and objectives, this study is classified as applied research, as it seeks to expand knowledge and understanding by examining the mediating roles of work motivation and job burnout in the relationship between professional resilience and the enhancement of innovation in auditing methods. Methodologically, the research falls within the category of descriptive-survey studies. Furthermore, since the data collection was conducted in a real-world setting—namely, audit firms affiliated with the Iranian Association of Certified Public Accountants—it is also considered field research.
The study was carried out in two main phases. In the first phase, a comprehensive review of theoretical foundations was conducted through library research, analysis of scholarly articles, and expert interviews to identify and conceptualize the roles of work motivation and job burnout in the proposed relationship. Based on this, a theoretical framework was developed using an inductive approach. In the second phase, the proposed model was empirically validated using quantitative data collected via structured questionnaires.

The independent variable, professional resilience of auditors, was measured using Haga's (2024) standardized 22-item questionnaire, which encompasses eight dimensions. The dependent variable, enhancement of innovation in auditing methods, was assessed using Anandha et al.'s (2023) standardized 23-item instrument covering nine dimensions. Work motivation—the first mediating variable—was measured using Boudiandro's (2022) standardized 26-item scale based on eight dimensions. Job burnout—the second mediating variable—was evaluated using Saraswati's (2023) standardized 15-item questionnaire comprising five dimensions. All items were rated on a five-point Likert scale ranging from "strongly agree" to "strongly disagree."
To assess the validity and reliability of the research instruments, confirmatory factor analysis (CFA) was employed to examine construct validity. Reliability was evaluated using Cronbach's alpha and composite reliability coefficients. As per conventional thresholds, values greater than 0.7 for both indicators confirm acceptable internal consistency and reliability of the measurement scales.
To test the hypothesized relationships and evaluate the overall fit of the theoretical model, structural equation modeling (SEM) was applied. Data analysis was performed using SPSS version 25 for preliminary statistical procedures and SmartPLS version 4 for path modeling and hypothesis testing. This approach enabled robust estimation of direct, indirect, and total effects among the latent constructs, thereby providing empirical support for the research hypotheses.

4. Findings

To evaluate model fit, we examined three aspects: measurement model fit, structural model fit, and overall model fit.To assess the reliability of the measurement model, we analyzed factor loadings, Cronbach's alpha coefficients, and composite reliability (CR). The acceptable threshold for factor loadings is 0.4. All item loadings in this study exceeded 0.4, indicating that this criterion was satisfactorily met. Following the data analysis algorithm in SmartPLS 4, after confirming adequate factor loadings, we proceeded to calculate and report Cronbach's alpha and composite reliability. The second criterion for evaluating the measurement model is convergent validity, which assesses the extent to which each construct correlates with its own indicators. The results are presented in Table 1.

Table 1. Results of Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE)

Latent Variables	Cronbach's Alpha ($\alpha > 0.7$)	Composite Reliability (CR > 0.7)	Average Variance Extracted (AVE > 0.5)
Auditors' Work Motivation	0.911	0.930	0.628
Auditors' Professional Resilience	0.896	0.917	0.580
Enhancement of Innovation in Auditing Methods	0.792	0.842	0.680
Auditors' Job Burnout	0.915	0.937	0.749

Since the recommended thresholds for Cronbach's alpha and composite reliability are 0.7, and all latent variables exceed this value, the reliability of the measurement scales is confirmed. Similarly, as the acceptable threshold for AVE is 0.5, and all constructs meet or exceed this benchmark, convergent validity is also supported. To assess discriminant validity, we employed the Heterotrait-Monotrait Ratio (HTMT) criterion. The results are shown in Table 2.

Table 2. Discriminant Validity Assessment Using HTMT Criterion

Indicators	Auditors' Work Motivation	Auditors' Professional Resilience	Innovation in Auditing Methods	Auditors' Job Burnout
Auditors' Work Motivation	—			
Auditors' Professional Resilience	0.230	—		
Innovation in Auditing Methods	0.897	0.617	—	
Auditors' Job Burnout	0.427	0.270	0.783	—

Discriminant validity is confirmed when the square root of the AVE for each latent variable (i.e., the diagonal values, not shown explicitly but implied by the HTMT comparison logic) is greater than its correlations with all other latent variables in the model. In this study, the HTMT values between constructs are all below the conservative threshold of 0.85 (and notably lower than 1), and further inspection confirms that each construct shares more variance with its own indicators than with others. Therefore, discriminant validity is established.

In summary, the measurement model demonstrates acceptable reliability, convergent validity, and discriminant validity, providing a solid foundation for testing the structural relationships in the proposed model.

The second criterion for assessing the structural model fit in partial least squares structural equation modeling (PLS-SEM) is the coefficient of determination (R^2) for the endogenous (dependent) latent constructs. The R^2 value reflects the proportion of variance in an endogenous construct explained by its exogenous predictors. According to established guidelines (Hair et al., 2017), R^2 values of 0.19, 0.33, and 0.67 are interpreted as indicators of weak, moderate, and substantial explanatory power, respectively.

As shown in **Table 3**, the R^2 values for the endogenous constructs in this study are as follows:

Work motivation of auditors: $R^2 = 0.046$

Job burnout of auditors: $R^2 = 0.062$

Enhancement of innovation in auditing methods: $R^2 = 0.891$

While the R^2 values for work motivation and job burnout are relatively low—indicating that professional resilience explains only a small portion of their variance—the R^2 for innovation enhancement is exceptionally high (0.891), demonstrating that the proposed antecedents account for nearly 89% of the variance in auditing innovation. Despite the modest R^2 values for the mediators, the primary outcome variable exhibits strong explanatory power, supporting the relevance of the theoretical framework.

Table 3. Communalities and R^2 Values of Latent Constructs

Latent Variables	R^2	Communalities
Auditors' Work Motivation	0.046	0.428
Auditors' Professional Resilience	—	0.469
Enhancement of Innovation in Auditing Methods	0.891	0.517
Auditors' Job Burnout	0.062	0.526

To evaluate the **overall model fit**, the **Goodness-of-Fit (GOF)** index is employed. The GOF is a global measure that combines the average communality and average R^2 across all constructs. It is calculated using the following formula:

$$\text{GOF} = \sqrt{\overline{\text{Communality}} \times \bar{R^2}}$$

where $\overline{\text{Communality}}$represents the mean of the communalities of all latent variables, and $\bar{R^2}$is the mean of the R^2 values of all endogenous constructs. As presented in **Table 4**, the computed values are:

- $\overline{\text{Communality}} = 0.485$
- $\bar{R^2} = 0.333$
- **GOF = 0.402**

According to Wetzels et al. (2009), GOF values of 0.01, 0.25, and 0.36 represent weak, moderate, and strong overall model fit, respectively. Given that the obtained GOF value (0.402) exceeds the threshold for a strong fit, the overall model demonstrates excellent explanatory and predictive power.

Table 4. Overall Model Fit (GOF)

$\overline{\text{Communality}}$	$\bar{R^2}$	**GOF**
0.485	0.333	0.402

Based on these results, the structural model exhibits strong overall fit, with particularly robust explanatory capacity for the key outcome variable—innovation in auditing methods.

Following the confirmation of measurement and structural model adequacy, the hypotheses of the study were tested using SmartPLS 4. Path coefficients, significance levels (via bootstrapping with 5,000 resamples), and effect sizes (f^2) were examined to assess the direct and indirect relationships among the constructs. The results of hypothesis testing are presented in the next section.

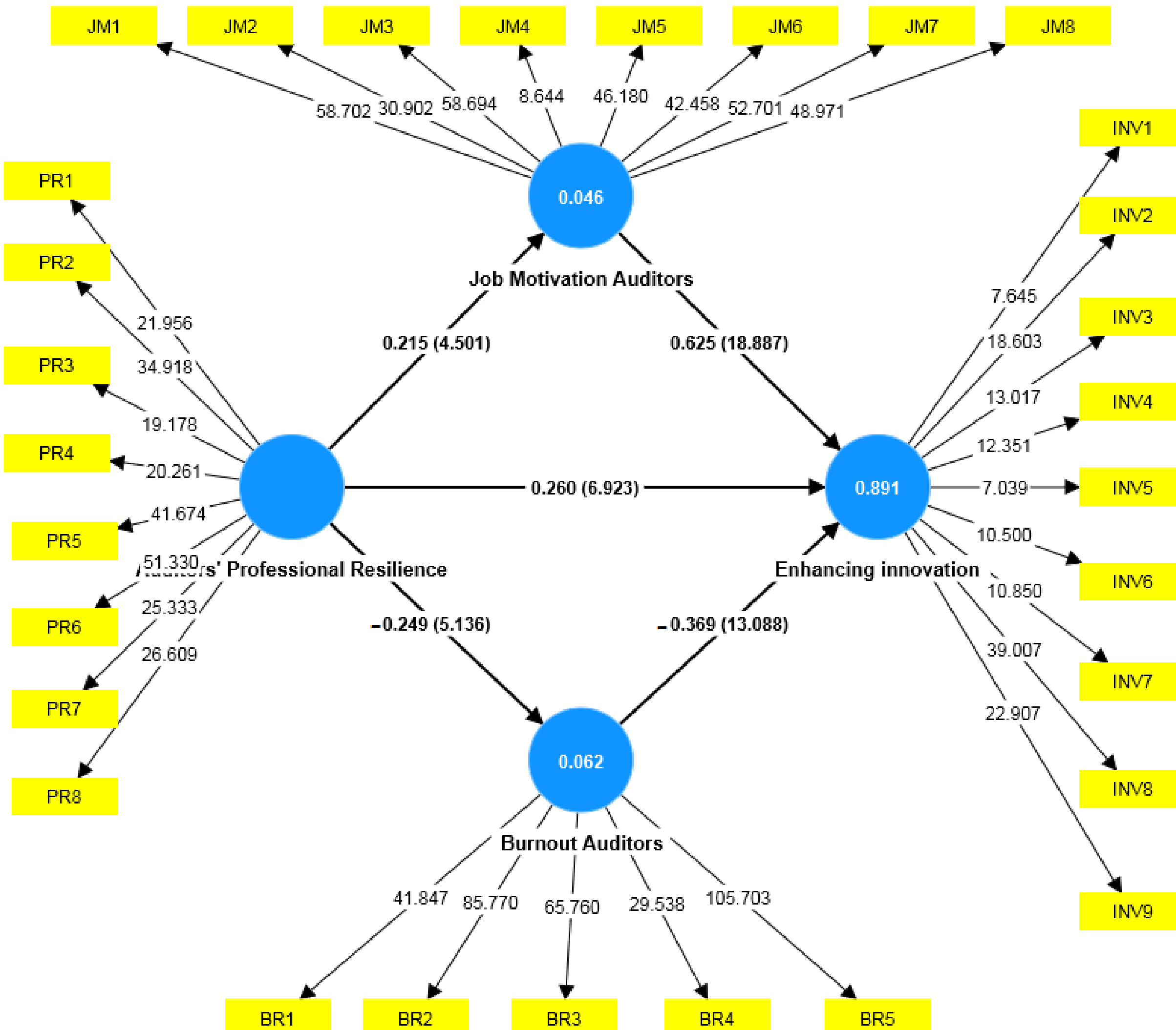

Figure 1. Results of Direct Relationships and Path Coefficients

Based on **Table 5** and **Figure 1**, the results of direct path coefficients, significance levels (t-values), and hypothesis testing for the research model are presented below.

Table 5. Path Coefficients (β), Significance (t-Value), and Hypothesis Testing Results

Pathway	Path Coefficient (β)	t-Value	p-value	Result
Auditors' Work Motivation → Innovation in Auditing Methods	0.625	18.887	0.000	Supported
Professional Resilience → Work Motivation	0.215	4.501	0.000	Supported
Professional Resilience → Innovation in Auditing Methods	0.260	6.923	0.000	Supported
Professional Resilience → Job Burnout	–0.249	5.136	0.000	Supported
Job Burnout → Innovation in Auditing Methods	–0.369	13.088	0.000	Supported
Professional Resilience → Work Motivation → Innovation	0.135	4.979	0.000	Supported
Professional Resilience → Job Burnout → Innovation	–0.092	4.969	0.000	Supported

All hypotheses were tested using bootstrapping with 5,000 resamples in SmartPLS 4. A path is considered statistically significant if its t-value exceeds the critical threshold of 1.96 (corresponding to $p < 0.05$).

Hypothesis Testing

H_1 (Main): *Professional resilience of auditors has a positive and significant effect on the enhancement of innovation in auditing methods.*

The direct path from professional resilience to innovation yields a coefficient of **β = 0.260** (t = 6.923, $p < 0.001$). Since the t-value exceeds 1.96, **H_1 is supported**. This indicates that resilient auditors are more likely to develop and implement innovative auditing approaches.

H_2 (Main): *Professional resilience of auditors has a positive and significant effect on work motivation.*
The path coefficient is **β = 0.215** (t = 4.501, $p < 0.001$), confirming a statistically significant positive relationship. Thus, **H_2 is supported**: higher professional resilience enhances auditors' intrinsic motivation.

H_3 (Main): *Professional resilience of auditors has a negative and significant effect on job burnout.*

The estimated coefficient is **β = –0.249** (t = 5.136, $p < 0.001$), indicating that greater resilience is associated with lower levels of burnout. Hence, **H_3 is supported**.

H_4 (Main): *Work motivation of auditors has a positive and significant effect on the enhancement of innovation in auditing methods.*

This path shows a strong and highly significant effect (**$\beta = 0.625$**, t = 18.887, $p < 0.001$). Therefore, **H_4 is strongly supported**, underscoring motivation as a key driver of auditing innovation.

H_5 (Main): *Job burnout of auditors has a negative and significant effect on the enhancement of innovation in auditing methods.*

The path coefficient is **$\beta = -0.369$** (t = 13.088, $p < 0.001$), confirming that burnout significantly impedes innovation. **H_5 is supported**.

H_6 (Mediating): *Work motivation mediates the relationship between professional resilience and innovation in auditing methods.*

The indirect effect through work motivation is **$\beta = 0.135$** (t = 4.979, $p < 0.001$), which is statistically significant. Thus, **H_6 is supported**: professional resilience fosters innovation partly by enhancing work motivation.

H_7 (Mediating): *Job burnout mediates the relationship between professional resilience and innovation in auditing methods.*

The indirect effect via job burnout is **$\beta = -0.092$** (t = 4.969, $p < 0.001$), confirming a significant negative mediation. As resilience reduces burnout, which in turn increases innovation, **H_7 is supported**.

The empirical results confirm that professional resilience directly enhances innovation in auditing methods and also exerts significant indirect effects through two psychological mechanisms:

1. Positive mediation via increased work motivation, and
2. Negative mediation via reduced job burnout.

These findings align with the Job Demands–Resources (JD-R) model and Conservation of Resources (COR) theory, which posit that personal resources (e.g., resilience) buffer against stressors, preserve psychological energy, and promote proactive, innovative behaviors. The strong mediating roles of motivation and burnout highlight the importance of addressing auditors' psychological well-being as a strategic lever for fostering innovation in the auditing profession.

5. Conclusion and Discussion

The findings of the present study clearly demonstrate that professional resilience among auditors not only exerts a direct positive effect on innovation in auditing methods but also significantly facilitates this relationship through two psychological pathways: enhancing work motivation and reducing job burnout. These results underscore the critical role of personal resources in shaping innovative behaviors within high-pressure professional environments such as auditing. Indeed, professional resilience—functioning as an internal psychological resource—enables auditors to respond adaptively to inherent occupational challenges, including time pressure, the complexity of financial reporting regulations, and conflicting stakeholder expectations. This adaptive capacity not only prevents the onset of job burnout but also strengthens auditors' intrinsic motivation to continuously improve audit processes and methodologies.

These findings are fully aligned with the Job Demands–Resources (JD-R) model, which posits that individual and organizational resources can buffer the negative effects of job demands and instead activate motivational and growth-oriented processes (Bakker & Demerouti, 2021). In this context, Lee et al. (2023) found that in professional service firms, professional resilience enhances auditors' sense of self-efficacy and job competence, thereby boosting motivation and increasing willingness to experiment with novel approaches. This result closely mirrors the outcomes of the current study and provides strong theoretical validation for the proposed model.

Furthermore, the finding that job burnout negatively and significantly affects innovation is consistent with recent advances in organizational psychology. For instance, González et al. (2022) demonstrated among professional service employees that burnout not only diminishes organizational commitment but also disrupts the cognitive and emotional pathways necessary for divergent thinking and creative problem-solving. This explains why, even in the presence of individual resilience, innovation processes may face serious obstacles in high-burnout environments.

A particularly salient contribution of this research is the confirmation of the dual mediating roles of work motivation and job burnout in the relationship between professional resilience and auditing innovation. This dual-path mediation is theoretically significant because it reveals that professional resilience leads to innovation only when it simultaneously reduces psychological barriers (burnout) and strengthens motivational drivers (work motivation). This balanced perspective aligns with contemporary positive psychology frameworks that emphasize the dual goals of alleviating suffering and promoting well-being (Waterman et al., 2024).

Nevertheless, it must be acknowledged that professional resilience alone cannot substitute for supportive organizational structures. Chen, Zhu, and Yuan (2021) showed that in rigid organizational cultures with excessive monitoring systems, even highly resilient auditors refrain from proposing innovative ideas due to fear of potential consequences—such as blame or reputational damage—associated with failure. This highlights that individual resilience must operate within a psychologically safe and innovation-supportive organizational climate to fully manifest its potential.

From a theoretical standpoint, this study fills a notable gap in the auditing literature by integrating professional resilience, work motivation, job burnout, and innovation into a unified conceptual model. While prior studies have examined some of these constructs in isolation, few have simultaneously tested the dual mediating mechanisms of motivation and burnout. Thus, this research serves as a theoretical bridge between organizational psychology and auditing practice, enriching our understanding of the psychological underpinnings of professional innovation.

From a practical perspective, the findings carry significant implications for audit firm management. In the digital era—marked by rapid technological shifts such as artificial intelligence, blockchain, and continuous auditing—the need for methodological innovation is no longer optional but a competitive imperative. Consequently, investing in auditors' psychological well-being and professional resilience is not merely an ethical obligation but a strategic necessity for sustaining competitiveness and ensuring long-term organizational viability.
Despite its contributions, this study has limitations. The cross-sectional design and reliance on self-reported data may introduce common method bias and limit causal inference. Future research should adopt longitudinal designs or mixed-method approaches (qualitative–quantitative) to deepen the understanding of these dynamic relationships. Additionally, examining moderating variables—such as leadership style, organizational culture, or the degree of digital transformation within firms—could yield more nuanced insights into the contextual conditions under which resilience translates into innovation.

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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.