

Time Budget Pressure and Work Stress Effects on Auditor Performance: Job Burnout as Mediator

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Abstract—This study investigates the influence of work stress and time budget pressure on auditor performance, with job burnout as a mediating variable. The study is grounded in Job Demands–Resources (JD-R) Theory and Maslach Burnout Theory, which explain how job demands affect employee well-being and performance. Using a quantitative approach, data were collected from 65 auditors working in public accounting firms in Bali through structured questionnaires and analyzed using SmartPLS. The results indicate that work stress and time budget pressure do not have a direct effect on auditor performance. However, both variables significantly increase job burnout. Job burnout has a significant negative effect on auditor performance and mediates the relationship between work stress and performance. In contrast, although time budget pressure contributes to higher burnout, its indirect effect on performance through burnout is not significant, suggesting that auditors may perceive time constraints as a routine job demand that can be managed without substantially reducing performance. These findings emphasize the critical role of burnout in translating work stress into performance outcomes and provide practical implications for public accounting firms in managing workloads, strengthening support systems, and promoting a healthy work environment to sustain audit quality.

Keywords: Time Budget Pressure; Work Stress; Auditor Performance; Job Burnout; Behavioral Accounting

1. INTRODUCTION

In today's fast-paced and highly competitive professional environment, auditors face increasing pressure to meet high performance standards. This pressure is driven not only by personal ambition but also by organizational demands, intense competition, heavy workloads, and strict deadlines. Such conditions have contributed to the growing prevalence of job burnout, a psychological syndrome characterized by emotional exhaustion, depersonalization, and reduced personal accomplishment (Maslach et al., 2001; Cordes & T. Dougherty, 1993). Burnout has become a global phenomenon affecting various professions, including those in the financial sector, and its consequences are not limited to individual well-being; it can also undermine organizational performance, client trust, and overall workplace productivity.

In Indonesia, the severity of this issue is evident. A survey conducted by CNN Indonesia in 2021 reported that 77.3% of Indonesian workers had experienced work-related burnout, highlighting the widespread nature of this condition (CNN Indonesia, 2021). This statistic suggests that burnout is a systemic problem affecting employees across sectors, from education to healthcare, and particularly in high-stress professional environments such as finance. Financial professionals are particularly vulnerable due to the significant responsibility they bear for safeguarding others' financial interests. According to Rohim, as cited in Simbolon, 2024, employees in the financial sector face high levels of work stress resulting from heavy workloads and tight time constraints. This phenomenon extends across multiple financial subfields, including accounting and auditing. This phenomenon extends across multiple financial subfields, including accounting, auditing, investment management, and banking, reflecting the broad applicability of burnout as a concern for financial organizations.

Auditors, in particular, are exposed to substantial job demands due to increasing business complexity, rapid growth in regulatory requirements, and heightened expectations for audit quality. Auditor performance plays a critical role in ensuring the reliability and integrity of financial statements and is influenced by factors such as competence, independence, professional judgment, adherence to audit standards, work stress, and time budget pressure (Amilin, 2017; Lamuda, 2021). Time budget pressure, defined as the limited time allocated to complete audit tasks, may either impair performance and audit quality or, in some cases, enhance motivation, depending on how auditors respond to the pressure (DeZoort & Lord, 1997; Viera et al., 2021). For example, when auditors perceive deadlines as manageable and supported by adequate resources, they may channel the pressure into focused, efficient work, demonstrating what is often described as the "challenge stressor" effect. Conversely, when deadlines are unrealistic or combined with excessive workload, time budget pressure can overwhelm auditors, reduce attention to detail, and increase the risk of errors.

Empirical findings on the relationship between work stress, time budget pressure, and auditor performance remain inconsistent. Several studies conducted in Bali report that high job stress and tight time budgets increase the likelihood of reduced audit quality (Ratih et al., 2020; Pratiwi et al., 2023). Conversely, other studies suggest that time pressure can positively influence auditor performance by increasing motivation and efficiency (Kumalasari, 2024). These mixed results indicate the need for further investigation, particularly by incorporating job burnout as a mediating

variable to better explain how job demands translate into performance outcomes. Incorporating burnout as a mediator helps clarify why some auditors under pressure maintain high performance while others experience declines, emphasizing the complex interplay between individual psychological resilience and organizational demands.

The urgency of addressing burnout in the auditing profession is further underscored by a high-profile case in 2024 involving an employee of Ernst & Young (EY) in India, who reportedly died due to extreme work pressure. This incident sparked public concern regarding excessive workloads, mental health issues, and unrealistic performance expectations in professional service firms (Mollan, 2024). The case illustrates that burnout is not merely an individual problem but a systemic issue that can affect audit quality, organizational reputation, and the sustainability of the auditing profession. Such events demonstrate that burnout is not merely an individual problem but a systemic issue that can affect audit quality, organizational reputation, and the sustainability of the auditing profession. The case also highlights the ethical responsibility of firms to monitor employee well-being, implement supportive policies, and create work environments that balance performance expectations with mental health considerations.

Grounded in the Job Demands-Resources (JD-R) Theory, this study posits that excessive job demands, such as work stress and time budget pressure without adequate job resources can lead to job burnout, which in turn negatively affects employee performance. Within the auditing context, prolonged exposure to high workloads, tight deadlines, and regulatory scrutiny may trigger burnout, ultimately impairing auditors' judgment, effectiveness, and professional skepticism (Fogarty & Kalbers, 2006; Fuji Utami et al., 2021). Therefore, this research examines the direct effects of work stress and time budget pressure on auditor performance, as well as their indirect effects through job burnout as a mediating variable, providing a more comprehensive understanding of auditor performance dynamics in Bali. Understanding these dynamics is critical not only for improving individual auditor outcomes but also for enhancing organizational audit quality, client satisfaction, and long-term professional sustainability in the rapidly evolving financial sector.

2. RESEARCH METHODS

2.1 Research Framework

This research uses the Job Demands-Resources (JD-R) Theory and Maslach Burnout Theory which (Demerouti et al., 2001) explains how burnout occurs when job demands such as physical and emotional workload exceed the job resources available to support employees. While job demands can drive performance, they may lead to exhaustion if workers cannot recover (Meijman & Mulder, 1998). Job resources, including task significance, task identity, skill variety, autonomy, and feedback (Hackman, 1980), help maintain motivation and resilience. When these resources are lacking, the risk of burnout increases significantly.

Within the JD-R model, burnout represents the psychological strain mechanism through which excessive job demands translate into impaired performance. High job demands initially consume employees' physical and mental energy. When recovery and resources are insufficient, this energy depletion manifests as burnout. The function of burnout as a mediating condition is explained by the fact that prolonged exposure to work stress and time pressure does not merely coexist with lower performance, but the cognitive, emotional, and motivational resources required to perform effectively are actively drained.

Meanwhile, according to the Maslach Burnout Inventory (Maslach & Jackson, 1981), burnout consists of three dimensions: emotional exhaustion, depersonalization, and reduced personal accomplishment. It occurs when prolonged work-related stress leads to fatigue, detachment, and declining effectiveness. This theory supports the study's focus on burnout as a mediating variable that may influence the relationship between work stress, time budget pressure, and auditor performance.

The time budget pressure occurs when auditors must complete substantial work within limited timeframes, often misaligned with actual workload (DeZoort & Lord, 1997). In the JD-R perspective, this pressure acts as a job demand that drains energy and can lead to burnout when resources are insufficient, ultimately reducing performance. Work stress arises when job demands exceed an individual's capacity, leading to strain, negative emotions, and reduced performance (L. Larson, 1997). According to the JD-R theory, excessive demands can exhaust employees and impair their ability to work effectively. For auditors, high work stress is a critical factor that lowers performance and audit quality, especially when mediated by burnout.

Those will affect the job performance, that reflects an individual's ability to meet job requirements and is crucial for audit quality (Chi et al., 2008). While time pressure and work stress may speed task completion, they can reduce effectiveness and quality. According to JD-R theory, high demands can impair performance through burnout, while adequate resources help maintain it. As seen in Figure 1, here are the hypothesis of this study.

2.1.1 The Influence of Work Stress on Auditor Performance

Work stress negatively affects auditors' physical and mental well-being, reducing focus and performance. According to the JD-R theory, job demands including time budget pressures can lead to stress if not properly managed. Research shows a consistent negative relationship between work stress and auditor performance, with high stress diminishing skills and audit quality (Naruddin & Shaikh, 2022; Suwandi et al., 2020; Van Hau et al., 2023).

H₁: Work stress has negative significant on auditor performance.

2.1.2 The Influence of Time Budget Pressure on Auditor Performance

According to the Job Demands-Resources (JD-R) theory, time budget pressure is a job demand that can increase work stress and burnout, ultimately reducing auditor performance. Tight deadlines force auditors to work quickly, which can compromise accuracy and audit quality. As time pressure increases, auditors' professionalism and attention to detail decline, leading to lower-quality audits (Yustina & Gonadi, 2019; Putri et al., 2025). Effective management of time budget pressure is therefore essential to maintain performance and prevent burnout.

H2: Time budget pressure has negative significant on auditor's performance.

2.1.3 The Influence of Work Stress on Job Burnout

The Job Demands-Resources Theory explains that work stress occurs when job demands outweigh available support, increasing the risk of burnout. Studies show that work stress can indirectly affect psychological traits and reduce motivation (Lum et al., 2023; Wirabuana Putra et al., 2023) and is positively linked to burnout through factors like workload, pressure, and lack of support.

H3: The work stress has a positively significant impact to the job.

2.1.4 The Influence of Time Budget Pressure on Job Burnout

According to the JD-R Theory, time budget pressure is a key job demand that contributes to auditor burnout, especially during peak workloads. Studies show that time pressure increases burnout, negatively impacts psychological well-being, and often leads to fatigue, stress, and a greater overall burnout risk (Obeid et al., 2018). Tight deadlines also heighten work stress and can trigger deviant behaviours, both of which further increase burnout (Ratih et al., 2020).

H4: The time budget pressure has positively significant effect to the job burnout.

2.1.5 The Influence of Job Burnout on Auditor Performance

The Maslach Burnout Theory and JD-R Theory both explain how an imbalance between job demands and resources can lead to burnout, ultimately reducing work quality. Research shows that burnout has a negative impact on auditor performance. Salehi et al. (2020) found that burnout reduces auditors' ability to work effectively, and stress that escalates into burnout worsens performance (Juliardi & Eriscob, 2023). Burnout tied to role conflict also lowers work quality (Indah Y. Tingga et al., 2020).

H5: Job burnout has negative significant to auditor performance.

2.1.6 The Indirect Effect Between Work Stress Through Job Burnout and Auditor Performance

Work stress is closely linked to burnout, as explained by the JD-R and Maslach Burnout theories. Stress-related burnout also contributes to higher turnover, decreased motivation, reduced efficiency, and declining overall work quality (Wulansari et al., 2022). Additionally, workplace problems can intensify stress, creating persistent fatigue, emotional exhaustion, and eventual burnout that further impair overall job performance and productivity (Wicaksana P & Wijayanti, 2025).

H6: Work stress has a relation with the auditor's performance through the job burnout as the mediator.

2.1.7 The Indirect Effect Between Time Budget Pressure Through Job Burnout and Auditor Performance

Time budget pressure, a job demand in the JD-R Theory, is linked to burnout as described in the Maslach Burnout Theory, often causing emotional exhaustion in auditors. Accumulated time pressure can lead to burnout and reduced overall performance and efficiency. Time budget pressure also directly lowers audit quality and increases audit errors through burnout (Rustiarini et al., 2021).

H7: Time budget pressure plays an important role on auditor's performance using job burnout as the mediator.

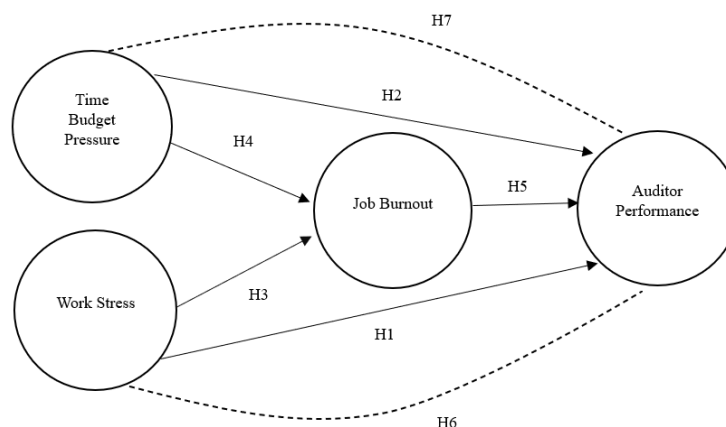


Figure 1. Research Framework

2.2 Research Method

This research will be conducted in Bali, Indonesia, focusing on auditors at public accounting firms, primarily in Denpasar, where most firms are located. Bali's diverse business environment and strong tourism industry contribute to high auditor workloads, and limited prior research in the region further motivates the study. The population includes auditors who directly conduct audits, while the sample will be selected using purposive sampling based on criteria that is matched. The study employs a quantitative approach, collecting primary data through structured online questionnaires using a 4-point Likert scale to reduce central tendency bias. Data will be analyzed using SmartPLS, which is suitable for small samples, non-normal data, and mediation analysis. The measurement model will assess validity, indicator reliability (factor loadings > 0.70), AVE (> 0.50), discriminant validity (HTMT < 0.90), and reliability (composite reliability $0.6-0.7$, Cronbach's alpha ≥ 0.7). The structural model will examine collinearity (VIF < 5), path coefficients, and mediating effects through bootstrapping ($p < 0.05$), along with effect size ($f^2 = 0.02-0.35$), R^2 (weak ≥ 0.25 , moderate ≥ 0.50 , strong ≥ 0.75), and Q^2 predictive relevance (low = 0.02 , moderate = 0.15 , high = 0.35). This methodology enables a rigorous assessment of the impact of time budget pressure and work stress on auditor performance, with job burnout as a mediating variable.

3. RESULTS AND DISCUSSION

3.1 Result

3.1.1 Respondents' Demographic Profiles

This research was conducted in the province of Bali, an area known not only for its tourism industry but also for its growing economic and business activities. Bali hosts a considerable number of local, national, and international companies operating across various sectors, all of which require reliable financial reporting and assurance services. As a result, auditing plays a vital role in supporting the financial integrity and operational transparency of these organizations. The increasing demand for audit services places substantial responsibility on auditors working in public accounting firms throughout the region. This high level of demand tends to create significant workloads, making Bali an appropriate setting for examining auditor-related issues such as stress, burnout, and performance.

To obtain the necessary data, the study utilized purposive sampling, a method in which respondents are chosen based on criteria relevant to the objectives of the research. A total of 65 auditors from 19 different public accounting firms in Bali participated in the study. These respondents were selected because they were actively involved in audit engagements and had sufficient experience to provide meaningful insights. The demographic characteristics of the respondents are summarized in Table 1 and offer a clear picture of the composition of the auditing workforce in Bali.

Based on gender, the results show that the majority of participants in this study were female auditors. Out of the 65 respondents, 45 individuals (69.2%) were women, while the remaining 20 auditors (30.8%) were men. This distribution suggests that female representation in the auditing profession within Bali is relatively high, reflecting a broader national trend in which more women are entering the field of accounting and auditing.

The respondents' ages also reveal important demographic patterns. The findings indicate that auditors in Bali are predominantly young professionals. A total of 61 auditors (93.8%) fell within the age range of 21–30 years, making this group the most dominant in the sample. Only 4 respondents (6.2%) were within the age category of 31–40 years. These results demonstrate that the auditing profession in Bali is largely supported by individuals early in their careers, which may be linked to the dynamic, high-intensity nature of audit work that often attracts younger professionals.

Further classification based on work experience illustrates the professional backgrounds of the respondents. The results show that most auditors had between 1 and 15 years of experience. A total of 18 auditors (27.7%) had 1 year of work experience, while a majority of 40 auditors (61.5%) had accumulated between 2–5 years. Another 6 auditors (9.2%) had 6–10 years of experience, and only 1 auditor (1.5%) reported having 11–15 years of experience. The dominance of respondents with 1–5 years of experience supports the age distribution findings, further indicating that the auditor population in Bali is composed primarily of early- to mid-career professionals.

In terms of job position within the public accounting firms, respondents were categorized as supervisors, senior auditors, and junior auditors. The results show that 3 respondents (4.6%) occupied supervisory roles, reflecting the limited number of high-level positions typically available in audit firms. A larger portion, 23 auditors (35.4%), were senior auditors who often serve as team leaders and carry additional responsibilities in audit engagements. The majority of respondents 39 auditors or 60% were junior auditors, highlighting that the operational audit work in public accounting firms relies heavily on staff at the junior level.

Finally, based on domicile, the data show that most auditors participating in the study resided in Denpasar, totaling 42 individuals (64.6%). This is consistent with the fact that Denpasar serves as the central hub for business and accounting firms in Bali. In addition, 15 auditors (23.1%) lived in Badung, a rapidly developing region with expanding commercial activity. The remaining 8 auditors (12.3%) were based in Gianyar. This distribution suggests that auditors are largely concentrated in urban and economically active areas, which provide the most opportunities for professional engagement.

Table 1. Respondents' demographic profiles (N = 65)

Features	Category	Frequency	%
Gender	Female	45	69.2%
	Male	20	30.8%
Age	< 20	0	0%
	21 – 30	61	93.8%
	31 – 40	4	6.2%
	41 – 50	0	0%
	> 50	0	0%
Work Experience	1 Year	18	27.7%
	2 – 5 Years	40	61.5%
	6 – 10 Years	6	9.2%
	11 – 15 Years	1	1.5%
	16 – 20 Years	0	0%
	> 20 Years	0	0%
Position	Partner	0	0%
	Manager	0	0%
	Supervisor	3	4.6%
	Senior	23	35.4%
	Junior Auditor	39	60%
Domicile	Denpasar	42	64.6%
	Badung	15	23.1%
	Gianyar	8	12.3%

3.1.2 Results of Validity and Reliability

The results presented in Table 2 of this study provide a comprehensive evaluation of the measurement model, focusing on the validity and reliability of the constructs used in the research. The findings indicate that all structures assessed in the model satisfy the minimum requirements to be considered accurate, reliable, and suitable for empirical analysis. This assessment is critical because the quality of the measurement model directly impacts the integrity of subsequent statistical analyses and the credibility of research findings. Ensuring that each construct is measured accurately not only strengthens the study's internal validity but also ensures that the conclusions drawn regarding auditor performance, job burnout, work stress, and time budget pressure are empirically sound.

A key indicator of the measurement model's quality is the factor loadings of each indicator. In this study, all indicator loadings were found to be above 0.60, which is widely recognized in the literature as the minimum acceptable threshold for construct validity. Factor loadings represent the extent to which each item corresponds to the underlying latent variable it is intended to measure. A loading above 0.60 suggests that the item explains a significant portion of the variance in the construct, thereby confirming that the measurement items effectively capture the intended concept. In practical terms, this means that the survey questions or indicators used to assess auditor performance (AP), job burnout (JB), time budget pressure (TBP), and work stress (WS) were sufficiently aligned with the theoretical constructs they were designed to measure, ensuring meaningful and interpretable results.

The reliability of the measurement instruments was evaluated using several established metrics, including Cronbach's Alpha, Composite Reliability (CR), and Rho_A. The Cronbach's Alpha values for all constructs ranged from 0.706 to 0.868, which exceeds the commonly recommended minimum value of 0.70. This range indicates a high level of internal consistency among the items within each construct. Cronbach's Alpha is one of the most widely used measures of reliability in social sciences, reflecting the degree to which the items in a scale measure the same underlying concept. High values suggest that the items produce stable and consistent results, which is essential for ensuring that observed relationships among variables are not due to measurement errors.

Composite Reliability (CR) was also used to assess the consistency of the constructs. In this study, all CR values exceeded 0.80, which indicates a very high level of reliability. Composite Reliability is considered superior to Cronbach's Alpha in certain contexts because it accounts for the different factor loadings of items, offering a more precise estimate of the true reliability of the construct. Alongside CR, the Rho_A values for all constructs were found to surpass the recommended minimum of 0.70, providing further confirmation of internal consistency. Taken together, these reliability measures confirm that the constructs of AP, JB, TBP, and WS are highly dependable and that the items within each construct reliably measure the intended theoretical concept.

Another critical aspect of construct evaluation is convergent validity, which examines whether a set of indicators truly represents the intended latent variable. Convergent validity in this study was assessed using the Average Variance Extracted (AVE). The AVE values for all constructs exceeded the recommended threshold of 0.50. This result suggests that each construct explains more than half of the variance of its indicators, demonstrating adequate convergent validity. In essence, this means that the indicators are closely related to their respective constructs and that the latent variables capture the underlying dimensions of auditor performance, work stress, time budget pressure, and job burnout effectively. Collectively, the findings from factor loadings, reliability measures, and AVE

confirm that the measurement model used in this study is robust, reliable, and valid, laying a solid foundation for further hypothesis testing and structural analysis.

Table 2. Results of validity and reliability (N = 65)

Variables	Loadings	α	CR	Rho_A	AVE
Time Budget Pressure (TBP)					
TBP1	0.650	0.706	0,831	0.786	0.625
TBP2	0.833				
TBP3	0.870				
Work Stress (WS)					
WS1	0.581	0.803	0,862	0.853	0.558
WS2	0.781				
WS3	0.764				
WS4	0.739				
WS5	0.844				
Auditor Performance (AP)					
AP1	0.749	0.822	0,875	0.826	0.583
AP2	0.740				
AP3	0.777				
AP4	0.768				
AP5	0.783				
Job Burnout (JB)					
JB1	0.613	0.868	0,907	0.882	0.664
JB2	0.822				
JB3	0.845				
JB4	0.909				
JB5	0.854				

3.1.3 Results of Fornell-Larcker Criterion

Moving beyond reliability and convergent validity, the study also assessed discriminant validity to ensure that the constructs are conceptually distinct from one another. Discriminant validity was evaluated using the Fornell–Larcker criterion, a standard method in structural equation modeling. According to this criterion, the square root of the AVE for each construct should exceed the correlation of that construct with other constructs in the model. This requirement ensures that a construct shares more variance with its own indicators than with indicators of other constructs, confirming its uniqueness. The results, shown in Table 3, indicate that this standard was successfully met. Specifically, the square roots of the AVE for auditor performance (AP), job burnout (JB), time budget pressure (TBP), and work stress (WS) were 0.764, 0.815, 0.790, and 0.747, respectively. Each of these values is higher than the correlations between the respective construct and other constructs in the model, thereby satisfying the Fornell–Larcker condition.

The confirmation of discriminant validity is crucial because it establishes that the constructs represent distinct theoretical concepts rather than overlapping or redundant measures. For instance, while work stress and time budget pressure are related constructs, the discriminant validity results demonstrate that they are conceptually separate and that the measurement items used for each do not significantly cross-load onto other constructs. Similarly, job burnout and auditor performance, although theoretically linked through mediating pathways, are shown to be distinct constructs with unique indicators. This distinction is particularly important for the structural model because it ensures that the mediation effects and direct relationships tested in the study are meaningful and not confounded by measurement overlap.

Table 3. Results of Fornell-Larcker criterion

	AP	JB	TBP	WS
AP	0.764			
JB	-0.515	0.815		
TBP	-0.278	0.584	0.790	
WS	-0.427	0.641	0.572	0.747

3.1.4 Structural Analysis (Hypothesis Test)

The structural analysis, as reported in Table 4, provides insights into the relationships among work stress, time budget pressure, job burnout, and auditor performance. The findings indicate that only some of the hypothesized relationships achieve statistical significance. Specifically, work stress (WS) and time budget pressure (TBP) do not exhibit a direct significant effect on auditor performance (AP), as their p-values exceed the conventional threshold of 0.05 and their

T-values are below 1.96. This result suggests that, while these job demands may influence performance indirectly, they do not have a strong direct impact when considered independently in the model. It is possible that the effects of WS and TBP on performance operate primarily through mediating mechanisms, such as job burnout, rather than exerting a straightforward influence.

Despite the lack of direct effects, both work stress and time budget pressure significantly increase levels of job burnout among auditors. This finding aligns with the Job Demands-Resources (JD-R) Theory, which posits that excessive job demands, when not counterbalanced by sufficient resources, lead to emotional exhaustion, depersonalization, and reduced personal accomplishment the key dimensions of burnout. Elevated burnout levels, in turn, significantly reduce auditor performance. This mediating role of burnout highlights the importance of addressing emotional and psychological well-being in auditing professionals. Job burnout appears to function as a crucial conduit through which workplace stressors translate into diminished job effectiveness.

Mediation analysis further clarifies the mechanisms at play. The results indicate that job burnout significantly mediates the relationship between work stress and auditor performance. In other words, work stress negatively affects performance indirectly by increasing burnout levels. However, for time budget pressure, the mediation effect through burnout does not reach the required level of statistical significance. This distinction suggests that while both stress and time constraints contribute to burnout, only work stress exerts a sufficiently strong influence to translate into measurable performance changes through this pathway. Overall, the findings underscore that job burnout is the most critical variable influencing auditor performance in the presence of high job demands.

Taken together, the measurement and structural model results provide several important implications. First, the strong reliability and validity of the constructs ensure that the study's findings are robust and trustworthy. Second, the confirmation of discriminant validity indicates that work stress, time budget pressure, job burnout, and auditor performance are distinct constructs, allowing for meaningful interpretation of both direct and indirect relationships. Third, the structural analysis highlights the central role of job burnout as a mediator between job demands and performance, suggesting that interventions aimed at reducing burnout may be more effective in improving auditor performance than focusing solely on reducing workloads or time pressures.

In conclusion, the results demonstrate that, although work stress and time budget pressure do not directly decrease auditor performance in a statistically significant manner, they contribute to higher levels of burnout, which in turn substantially impairs performance. This finding emphasizes the importance of considering the psychological and emotional dimensions of work when assessing auditor efficiency. Public accounting firms and policymakers should prioritize strategies that mitigate burnout, such as offering emotional support, promoting work-life balance, and providing adequate job resources. By addressing burnout, organizations can maintain high performance standards, reduce errors, and enhance overall audit quality, even in the face of demanding workloads and tight deadlines.

3.2 Discussion

The present study examined the influence of work stress and time budget pressure on auditor performance, both directly and indirectly through the mediating role of job burnout, yielding nuanced and insightful findings. The first hypothesis (H1), which proposed that work stress negatively and significantly affects auditor performance, was not supported by the statistical analysis. Although the original sample indicated a negative relationship (-0.195), suggesting that higher levels of work stress could potentially reduce performance, the effect was not statistically significant, with a p-value of 0.117 and a T-statistic of 1.188, which fell below the required threshold of 1.65. This implies that while there is a theoretical expectation that auditors under higher stress may exhibit lower performance, the empirical results from this study do not confirm a significant direct effect, and thus, the hypothesis cannot be accepted. Similarly, The second hypothesis (H2), which predicted a negative relationship between time budget pressure and auditor performance, was rejected. A positive path coefficient was observed (0.093), but it was not found to be statistically significant with $T = 0.356$ and $p = 0.361$. Although insignificant, this positive direction suggests that for some auditors in Bali, time budget pressure may be experienced as a challenge stressor, motivating auditors to work more efficiently through a motivation process before it potentially develops into burnout. In contrast, the study found strong evidence supporting the positive effect of work stress on job burnout, as hypothesized in H3. The original sample value of 0.456, accompanied by a T-statistic of 4.750 and a p-value of 0.000, demonstrates a statistically significant relationship, indicating that increased work stress among auditors leads to higher levels of burnout. This finding aligns with prior studies and is consistent with the Job Demands-Resources (JD-R) Theory, which explains that excessive job demands without adequate resources can trigger emotional exhaustion and burnout. Similarly, the fourth hypothesis (H4), which examined the effect of time budget pressure on job burnout, was accepted. The original sample value of 0.324, combined with a T-statistic of 2.649 and a p-value of 0.004, confirms a positive and significant relationship, suggesting that higher time constraints increase psychological stress and contribute to burnout. These findings are consistent with both JD-R Theory and Maslach's Burnout Theory, emphasizing that deadlines and work pressure act as significant stressors that can lead to burnout. Furthermore, the fifth hypothesis (H5), which posited that job burnout negatively affects auditor performance, was supported. The original sample value of -0.444 , a T-statistic of 2.049, and a p-value of 0.020 indicate that burnout significantly reduces performance quality, confirming the detrimental effect of emotional exhaustion on auditors' efficiency and effectiveness. In terms of mediation, hypothesis six (H6) proposed that job burnout mediates the relationship between work stress and auditor performance. The results confirmed this hypothesis, with an original sample value of -0.202 , a T-statistic of 1.897, and a p-value of 0.029,

demonstrating that the indirect effect of work stress on performance via burnout is significant. This supports the notion that while work stress alone may not directly diminish performance, its accumulation leading to burnout substantially undermines auditor efficiency. Hypothesis seven (H7), which examined the mediating role of burnout in the relationship between time budget pressure and auditor performance, The result did not reach conventional statistical significance ($T = 1.62, p = 0.052$), indicating that increased time budget pressure may reduce auditor performance through heightened burnout. Nevertheless, the p-value is nearly equal to the 0.05 threshold, indicating a nearly significant effect and a significant statistical tendency. The relatively high T-statistic suggests that the mediating effect of burnout may exist, but it could not be definitively identified with the current sample size. Therefore, it is possible that this indirect relationship might be statistically significant with a larger sample size (for example, $N > 65$). This should be investigated further in future studies. Collectively, these findings highlight the central role of job burnout as a mediating mechanism in the effect of work stress on performance, while revealing that time budget pressure, although related to burnout, does not exhibit a statistically significant direct or indirect impact on auditor performance, thereby contributing nuanced insights to the literature on auditing, occupational stress, and employee well-being.

Table 4. Results of Hypothesis Test

Hypothesis	Path	Original Sample (O)	T-Statistics	P-Values
H1	WS -> AP	-0.195	1.188	0.117
H2	TBP -> AP	0.093	0.356	0.361
H3	WS -> JB	0.456	4.750	0.000
H4	TBP -> JB	0.324	2.649	0.004
H5	JB -> AP	-0.444	2.049	0.020
H6	WS -> JB -> AP	-0.202	1.897	0.029
H7	TBP -> JB -> AP	-0.144	1.626	0.052

4. CONCLUSION

Work-related stress and time constraints did not have a direct impact on auditor performance. While it might be expected that higher stress or tighter deadlines would immediately reduce performance, this study found that their effect operates indirectly. Both work stress and time budget pressure significantly increased job burnout, which in turn negatively affected performance. This indicates that stress only impairs performance when it overwhelms an auditor’s psychological and emotional resources, leading to burnout. In other words, auditors perform worse not simply because of stress or deadlines, but when these demands cause emotional exhaustion, detachment, and reduced personal accomplishment. The study found that work stress had a stronger effect on burnout than time pressure. Continuous job demands, heavy workloads, and challenging tasks drain auditors’ mental and emotional energy, reducing their ability to concentrate, make professional judgments, and complete audits effectively. Time constraints, while contributing to burnout, showed a weaker influence on performance. This suggests that auditors sometimes perceive time pressure as a challenge that encourages efficiency rather than a hindrance that reduces effectiveness. How auditors cope with these demands determines their impact on performance. These findings underscore the importance of managing burnout in auditing. Firms should implement strategies to support mental health, provide reasonable workloads, and allow opportunities for recovery. By addressing burnout, organizations can sustain auditor performance, maintain audit quality, and protect employees’ well-being. Ultimately, effective auditing depends not only on managing workloads and deadlines but also on safeguarding auditors’ psychological and emotional health, ensuring that stress does not accumulate to the point of reducing performance.

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