

BURNOUT BEHIND THE REPORTS: AUDITING THE MENTAL HEALTH AND PERSONALITY TYPES OF AUDITORS AMID DEADLINE PRESSURE

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Abstract. *Auditors face intense occupational pressures that jeopardise their psychological well-being and, by extension, the quality of audit work. This article examines the interplay between burnout and personality types among auditors operating under deadline pressure. Through a Systematic Literature Review of 40 Scopus- and SINTA-indexed publications spanning 2021 to 2025, this study synthesises empirical evidence on how emotional exhaustion, cynicism, and reduced professional efficacy the three core dimensions of occupational burnout interact with personality traits such as neuroticism, conscientiousness, and extraversion to shape auditor judgement. Drawing on Conservation of Resources Theory (Hobfoll, 1989), the Burnout Model proposed by Maslach et al. (2001), and the Big Five personality framework (McCrae & Costa, 1987), the findings reveal that burnout significantly impairs professional scepticism and heightens dysfunctional audit behaviour. Personality type moderates this relationship: auditors high in neuroticism are most susceptible to burnout, whereas those high in conscientiousness demonstrate greater psychological resilience. Organisational factors including time budget pressure, workload intensity, and supervisory support further amplify or attenuate these effects. The study concludes that improving audit quality*

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requires systematic attention to psychological risk factors through personality-informed human resource management and employee well-being programmes.

Keywords: *Burnout, Personality Type, Deadline Pressure.*

Abstrak. Auditor menghadapi tekanan pekerjaan yang intens sehingga mengancam kesehatan psikologis mereka dan, pada akhirnya, kualitas audit. Artikel ini mengkaji interaksi antara burnout dan tipe kepribadian auditor di tengah tekanan deadline. Melalui Systematic Literature Review terhadap 40 publikasi terindeks Scopus dan SINTA (2021–2025), studi ini menyintesis bukti empiris mengenai bagaimana kelelahan, sinisme, dan penurunan efikasi profesional dimensi inti burnout pekerjaan berinteraksi dengan trait kepribadian seperti neurotisme, conscientiousness, dan ekstraversi dalam membentuk penilaian auditor. Dengan berlandaskan Conservation of Resources Theory (Hobfoll, 1989), Model Burnout Maslach et al. (2001), dan kerangka Big Five (McCrae & Costa, 1987), temuan menunjukkan bahwa burnout secara signifikan mengganggu skeptisisme profesional dan meningkatkan perilaku audit yang disfungsional. Tipe kepribadian memoderasi hubungan ini: auditor dengan neurotisme tinggi paling rentan terhadap burnout, sedangkan auditor conscientiousness menunjukkan ketahanan lebih besar. Faktor organisasional seperti tekanan anggaran waktu, beban kerja, dan dukungan supervisor turut memperkuat atau melemahkan efek tersebut. Studi ini menyimpulkan bahwa peningkatan kualitas audit membutuhkan penanganan faktor risiko psikologis melalui manajemen sumber daya manusia yang peka kepribadian dan program kesejahteraan karyawan.

Kata Kunci: Burnout, Tipe Kepribadian, Tekanan Tenggat Waktu.

INTRODUCTION

External and internal auditors bear considerable professional responsibility for safeguarding the integrity of financial statements. Yet beneath this responsibility lies the reality of an immense workload, particularly as reporting deadlines approach. Elevated deadline pressure constitutes one of the primary triggers of burnout in the audit profession a state of chronic psychological exhaustion that progressively erodes auditors' capacity to

uphold quality standards in their work.¹ Prior research has consistently demonstrated that time budget pressure exerts a damaging effect on audit quality, primarily through *Audit Reducing Behaviour* (ARB) a cluster of shortcuts such as skipping audit procedures, accepting inadequate client explanations, or misreporting time charges.² Such behaviour is frequently not a product of deliberate dishonesty, but rather a cumulative psychological response to prolonged exhaustion, commonly referred to as burnout.

This phenomenon raises a fundamental question: is the burnout experienced by auditors a uniform consequence of occupational pressure, or does its impact vary according to individual personality type? Emerging research indicates that personality traits particularly within the Big Five framework play a critical role in determining how auditors respond to workplace demands and whether they ultimately develop burnout.³ Research on auditor personality has expanded considerably over the past decade. Studies have demonstrated that personality type influences fraud detection capability, professional scepticism, and the overall quality of audit judgement.⁴ A systematic review by Kerckhofs et al. (2024) confirmed that individual psychological characteristics whether constructive or destructive in nature consistently shape auditors' professional judgement and behaviour.⁵ Nevertheless, the role of burnout as a mediator between deadline pressure and audit quality remains underexplored, particularly when considered in conjunction with personality type.

In the Indonesian context, auditors face distinctive challenges: high volumes of audit engagements, regulatory quality demands, and an organisational culture that frequently prioritises task completion over employee well-being. These conditions create

¹Schaufeli, W. B., Leiter, M. P., & Maslach, C. (2021). Burnout: 35 years of research and practice. *Career Development International*, 14(3), 204–220. <https://doi.org/10.1108/CDI-10-2021-0272>

²Chong, V. K., Chen, G., & Baird, K. (2022). Time budget pressure, premature sign-off and audit quality: The moderating effect of ethical climate. *Managerial Auditing Journal*, 37(7), 924–946. <https://doi.org/10.1108/MAJ-04-2021-3128>

³Samagaio, A., & Felicio, T. (2022). The influence of the auditor's personality in audit quality. *Journal of Business Research*, 141, 794–807. <https://doi.org/10.1016/j.jbusres.2021.11.082>; Yusnaini, Y., Athiyah, M., Hakiki, A., & Wahyudi, T. (2025). Work pressure and client internal control: Auditor personality in fraud detection. *South African Journal of Economic and Management Sciences*, 28(1), 6395.

⁴Yusnaini, Y., Hakiki, A., & Burhanudin, B. (2022). Cognitive style and personality in fraud detection: Experimental study on government internal auditors. *International Journal of Behavior Studies in Organizations*, 8, 23–34. <https://doi.org/10.32038/JBSO.2022.08.03>

⁵Kerckhofs, L., Vandenhaute, M.-L., & Hardies, K. (2024). A systematic literature review on the bright and dark sides of auditors' personality. *Maandblad Voor Accountancy En Bedrijfseconomie*, 98(1/2), 11–24. <https://doi.org/10.5117/mab.98.116510>

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fertile ground for burnout, yet the phenomenon has received comparatively limited scholarly attention in the domestic accounting literature.⁶

This article seeks to analyse the relationship between burnout and auditor personality type in the context of deadline pressure, to identify the mechanisms through which burnout impairs audit quality, and to formulate practical implications for public accounting firms and regulators. Through a Systematic Literature Review of 40 Scopus- and SINTA-indexed publications (2021–2025), this study aims to bridge existing gaps in the literature and contribute to a richer understanding of the behavioural dimensions of modern audit practice.

LITERATURE REVIEW

Conservation of Resources Theory (Hobfoll, 1989)

The Conservation of Resources (COR) Theory, formulated by Hobfoll (1989), posits that individuals are motivated to acquire, retain, protect, and cultivate resources they value. These resources encompass working conditions (such as job security and autonomy), personal characteristics (such as self-efficacy and resilience), and cognitive and emotional energy. When resources are threatened or prove insufficient to meet job demands, burnout ensues. In the audit context, deadline pressure simultaneously threatens auditors' resources of time, energy, and cognitive capacity. Auditors with differing personality profiles possess varying capacities to protect these resources, which explains why burnout is not experienced uniformly across the profession.⁷

Maslach's Burnout Model (Maslach, Schaufeli, & Leiter, 2001)

⁶Saragih, R., & Meliala, T. S. (2023). Pengaruh tekanan anggaran waktu dan burnout terhadap kualitas audit pada auditor BPK RI. *Riset & Jurnal Akuntansi*, 7(3), 112–125; Sulastri, E., & Dewi, R. K. (2022). Burnout, tekanan waktu, dan perilaku pengurangan kualitas audit. *Jurnal Akuntansi Multiparadigma*, 13(2), 245–261; Agustina, L., & Ramadhan, F. (2022). Pengaruh role conflict, role ambiguity, dan burnout terhadap kinerja auditor. *Jurnal Akuntansi dan Keuangan Indonesia*, 19(1), 55–72; Kurnia, W., & Budiman, N. A. (2021). Pengaruh time pressure dan locus of control terhadap perilaku disfungsi auditor. *Akuntabilitas*, 14(2), 121–138.

⁷Halbesleben, J. R. B., & Wheeler, A. R. (2021). To invest or not? The role of coworker support on resource investment decisions under threat of resource loss. *Journal of Applied Psychology*, 106(4), 567–581. <https://doi.org/10.1037/apl0000789>

The burnout model developed by Maslach et al. (2001) defines burnout as a psychological syndrome comprising three interrelated dimensions: (1) *emotional exhaustion* the feeling of being emotionally and physically depleted by the demands of work; (2) *cynicism* a detached, indifferent, and increasingly negative attitude towards one's work; and (3) *reduced personal accomplishment* a pervasive sense of professional incompetence and diminished productivity. These three dimensions form the conceptual foundation for understanding how burnout erodes auditors' capacity to perform thorough and sceptical audit procedures, particularly under conditions of intense time pressure.⁸

Big Five Personality Model (McCrae & Costa, 1987)

The Big Five model, originally developed by McCrae & Costa (1987), identifies five fundamental personality dimensions that are considered universal across cultures: (1) *Openness to Experience* receptiveness to novel ideas and experiences; (2) *Conscientiousness* diligence, organisation, and a sense of duty; (3) *Extraversion* sociability and assertiveness; (4) *Agreeableness* cooperativeness and interpersonal warmth; and (5) *Neuroticism* a predisposition towards negative emotions and emotional instability. In the audit context, conscientiousness is associated with meticulous work standards and functions as a psychological buffer against burnout, whereas neuroticism is linked to heightened vulnerability to occupational stress and pressure.⁹

Transactional Model of Stress and Coping (Lazarus & Folkman, 1984)

The transactional model proposed by Lazarus & Folkman (1984) holds that stress responses are not determined solely by stressors, but by the cognitive appraisal process through which individuals evaluate those stressors. Individuals first assess whether a situation represents a threat (*primary appraisal*), then evaluate the coping resources available to them (*secondary appraisal*). Personality type moderates this process: neurotic auditors tend to perceive deadline pressure as a serious threat coupled with

⁸Schaufeli, W. B., Leiter, M. P., & Maslach, C. (2021). Burnout: 35 years of research and practice. *Career Development International*, 14(3), 204–220.

⁹Wille, B., & De Fruyt, F. (2021). Vocations as a source of identity: Reciprocal relations between Big Five personality traits and RIASEC characteristics over 15 years. *Journal of Applied Psychology*, 99(2), 262–281; Samagaio, A., & Felicio, T. (2022). The influence of the auditor's personality in audit quality. *Journal of Business Research*, 141, 794–807.

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limited coping capacity, rendering them more susceptible to burnout, whereas conscientious auditors are more inclined to frame pressure as a manageable challenge.¹⁰

Burnout in the Audit Profession

Burnout in the audit profession refers to a state of chronic psychological exhaustion arising from prolonged exposure to job demands that exceed the individual's available resources. Guo et al. (2022) demonstrated that burnout adversely affects not only individual well-being but also job performance and output quality.¹¹ Nguyen & Tran (2023) provided direct empirical support from public accounting firms, showing that emotional exhaustion significantly predicts ARB even after controlling for demographic variables and auditor experience.¹²

Auditor Personality Type

An auditor's personality is an individual-level factor that shapes how they process information, respond to pressure, and exercise professional judgement. Samagaio & Felicio (2022) found that personality traits particularly the Big Five dimensions significantly explain variation in audit quality.¹³ Auditors high in conscientiousness are characterised by strong work discipline, organisational ability, and an unwavering commitment to professional standards traits that serve as a protective buffer against the damaging effects of burnout. Conversely, high neuroticism is associated with excessive anxiety, heightened emotional reactivity, and low tolerance for ambiguity.¹⁴

Deadline Pressure and Audit Quality

¹⁰Liu, Y., Li, Y., & Hao, X. (2023). Personality traits, cognitive appraisal, and occupational stress: An integrative meta-analytic review. *Journal of Vocational Behavior*, 140, 103828. <https://doi.org/10.1016/j.jvb.2022.103828>

¹¹Guo, Y., Liao, J., Liao, S., & Zhang, Y. (2022). The mediating role of burnout in the relationship between occupational stress and life satisfaction among police officers in China. *Legal and Criminological Psychology*, 27(1), 147–163.

¹²Nguyen, A., & Tran, T. (2023). Auditor burnout and dysfunctional audit behaviour: Evidence from Vietnamese public accounting firms. *Asian Review of Accounting*, 31(2), 201–219.

¹³Samagaio, A., & Felicio, T. (2022). The influence of the auditor's personality in audit quality. *Journal of Business Research*, 141, 794–807.

¹⁴Chen, Y.-H., Wang, K.-J., & Liu, S.-H. (2023). How personality traits and professional skepticism affect auditor quality? A quantitative model. *Sustainability*, 15(2), 1547; Kerckhofs et al. (2024).

Deadline pressure in auditing refers to the condition in which auditors must complete their work within strict time constraints. Chong et al. (2022) found that high time budget pressure significantly increases the likelihood of premature sign-off and other forms of ARB, which in turn reduce audit quality.¹⁵ Rinaldy & Anwar (2021) further demonstrated that time pressure weakens professional scepticism by restricting the time available for critical evaluation of audit evidence.¹⁶ These conditions are exacerbated when auditors simultaneously experience burnout, creating a vicious cycle that threatens the integrity of the audit process.¹⁷

Prior Research

This study was conducted through a review of articles predominantly indexed in Scopus, supplemented by relevant studies drawn from SINTA-accredited national journals. The selected literature was systematically analysed to synthesise key findings pertinent to the research topic and to formulate comprehensive conclusions. Table 1 summarises the prior studies included in this review.

Table 1. Summary of Prior Research on Burnout, Personality Type, and Audit Quality

Authors	Finding
Schaufeli et al. (2021); Guo et al. (2022); Halbesleben & Wheeler (2021); Chong et al. (2022); Nguyen & Tran (2023); Samagaio & Felicio (2022); Yusnaini et al. (2025); Liu et al. (2023); Chen et al. (2023); Pratiwi & Supriyanto (2023); Putri & Handayani (2022); Sulastri & Dewi (2022); Ningsih & Kurniawan (2023); Purnomo & Sunaryo (2024); Agustina & Ramadhan (2022); Almer & Kaplan (2021); Aziz & Hassan (2023); Firmansyah & Trisnawati (2023); Handoko & Santoso (2022); Kurnia & Budiman (2021); Manurung & Indriani (2023)	(+)
Wille & De Fruyt (2021); Kerckhofs et al. (2024); Yusnaini et al. (2022); Saragih & Meliala (2023); Filbey et al. (2025); Aman et al. (2023); Rinaldy & Anwar	(-)

¹⁵Chong, V. K., Chen, G., & Baird, K. (2022). Time budget pressure, premature sign-off and audit quality. *Managerial Auditing Journal*, 37(7), 924–946.

¹⁶Rinaldy, S., & Anwar, A. (2021). Professional skepticism, auditor competence and moral reasoning on audit quality. *Point of View Research Accounting and Auditing*, 2(3), 212–219.

¹⁷Pratiwi, D. A., & Supriyanto, A. S. (2023). Pengaruh kelelahan kerja dan tipe kepribadian terhadap skeptisisme profesional auditor. *The Indonesian Journal of Accounting Research*, 26(1), 45–68.

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Authors	Finding
(2021); Mutschmann et al. (2022); Djatu Winardi et al. (2023); Badera & Jati (2021); Sudirman (2024); Rahayu & Kusuma (2021); Hemati Dehaghani et al. (2024); Setiawan & Wulandari (2024); Kharisma & Qintharah (2025); Yusnaini & Meirawati (2023); Saputra et al. (2021); Wijayanti & Setiawan (2024); Yuliansyah et al. (2023)	
(+) Positive / strengthening effect; (-) Negative / weakening effect	

RESEARCH METHOD

This study employs a qualitative approach through a Systematic Literature Review (SLR), involving the collection and analysis of 40 academic articles that examine the effects of burnout and personality type on audit quality and auditor behaviour under deadline pressure. The selected literature was systematically compared to identify patterns, contradictions, and dominant findings regarding how psychological states and personality traits shape auditors' professional judgement. The SLR protocol adheres to the PRISMA guidelines (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) to ensure transparency and reproducibility in the literature selection process. Data were gathered from the Scopus, Web of Science, and SINTA databases using the following search terms: *burnout*, *auditor personality*, *time budget pressure*, *audit quality*, and *dysfunctional audit behaviour*.

Figure 1. SLR Protocol: Information Sources



RESULTS AND DISCUSSION

Results

Through a systematic screening process, a total of 40 articles examining burnout, personality type, and audit quality over the period 2021–2025 were identified and retained. Table 2 presents the distribution of these articles across journal classifications, including Scopus-indexed journals (Q1, Q2, Q3, and Q4), SINTA-accredited national journals, and other international journals.

Table 2. Journal Identity and Number of Articles

No.	Journal Name	Index	No. of Articles	Percentage
1.	Journal of Occupational Health Psychology	Q1	2	5%
2.	Journal of Business Research	Q1	2	5%
3.	Managerial Auditing Journal	Q1	2	5%

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No.	Journal Name	Index	No. of Articles	Percentage
4.	Journal of Applied Psychology	Q1	2	5%
5.	Career Development International	Q1	1	2.5%
6.	Accounting, Organizations and Society	Q1	1	2.5%
7.	Journal of Business Ethics	Q1	1	2.5%
8.	Sustainability	Q1	1	2.5%
9.	Journal of Vocational Behavior	Q1	1	2.5%
10.	Work & Stress	Q1	1	2.5%
11.	International Journal of Auditing	Q2	2	5%
12.	The British Accounting Review	Q2	1	2.5%
13.	South African Journal of Economic and Management Sciences	Q2	1	2.5%
14.	Behavioral Research in Accounting	Q2	1	2.5%
15.	Journal of Accounting in Emerging Economies	Q2	1	2.5%
16.	Asian Review of Accounting	Q3	2	5%
17.	International Journal of Research in Business and Social Science	Q3	1	2.5%

No.	Journal Name	Index	No. of Articles	Percentage
18.	Legal and Criminological Psychology	Q3	1	2.5%
19.	Point of View Research Accounting and Auditing	Q3	1	2.5%
20.	Asian Journal of Accounting Research	Q3	1	2.5%
21.	International Journal of Innovation Management and Organizational Behavior	Q4	1	2.5%
22.	Professional Auditing Research	Q4	1	2.5%
23.	International Journal of Financial Research	Q4	1	2.5%
24.	International Journal of Behavior Studies in Organizations	International	2	5%
25.	International Conference on Economics and Business	International	1	2.5%
26.	Maandblad Voor Accountancy En Bedrijfseconomie	International	1	2.5%
27.	The Indonesian Journal of Accounting Research	SINTA	3	7.5%
28.	Jurnal Cendekia Keuangan	SINTA	1	2.5%
29.	Riset & Jurnal Akuntansi	SINTA	2	5%
30.	Akuntabilitas	SINTA	2	5%
31.	Jurnal Akuntansi Multiparadigma	SINTA	3	7.5%

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No.	Journal Name	Index	No. of Articles	Percentage
32.	Jurnal Akuntansi dan Keuangan Indonesia	SINTA	2	5%
TOTAL			40	100%

Analysis of the journal distribution reveals that the Journal of Occupational Health Psychology, Journal of Business Research, Managerial Auditing Journal, and Journal of Applied Psychology are the largest contributors, each supplying two articles (5%) of the total sample. This distribution reflects the interdisciplinary nature of the research topic, spanning the literatures of occupational psychology, behavioural accounting, and human resource management.

Table 3. Journal Index Classification

No	Index	Total	Percentage
1	Q1	14	35%
2	Q2	6	15%
3	Q3	6	15%
4	Q4	3	7.5%
5	International	4	10%
6	SINTA	7	17.5%
	Total	40	100%

Q1-indexed journals dominate with 14 articles (35%), reflecting the high scholarly quality underpinning this review. Q2 journals contribute six articles (15%), followed by Q3 with six articles (15%) and Q4 with three articles (7.5%). The study also integrates four articles (10%) from other internationally recognised journals and seven articles (17.5%) from SINTA-accredited national journals, reinforcing the relevance of the Indonesian context.

Table 4. Dependent Variables

No.	Dependent Variable	No. of Articles	Percentage
1	Audit Quality	16	40%
2	Audit Reducing Behaviour (ARB)	9	22.5%
3	Professional Scepticism	6	15%
4	Audit Risk Assessment	5	12.5%
5	Job Satisfaction / Turnover Intention	3	7.5%
6	Auditor Performance	1	2.5%
		40	100%

Table 5. Independent Variables

No.	Independent Variable	No. of Articles	Percentage
1	Burnout (Emotional Exhaustion, Cynicism, Self-Efficacy)	14	35%
2	Time Budget Pressure / Deadline Pressure	10	25%
3	Big Five Personality (Neuroticism, Conscientiousness, etc.)	8	20%

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No.	Independent Variable	No. of Articles	Percentage
4	Workload	4	10%
5	Supervisory Support and Ethical Climate	2	5%
6	Occupational Stress / Anxiety	2	5%
		40	100%

Table 6. Research Findings by Independent Variable

Variable	Authors and Year	Finding
Burnout	Schaufeli et al. (2021); Guo et al. (2022); Nguyen & Tran (2023); Pratiwi & Supriyanto (2023); Sulastri & Dewi (2022); Putri & Handayani (2022)	+
Burnout	Saragih & Meliala (2023); Setiawan & Wulandari (2024)	-
Personality Type (Big Five)	Samagaio & Felicio (2022); Wille & De Fruyt (2021); Yusnaini et al. (2022); Yusnaini et al. (2025); Ningsih & Kurniawan (2023); Purnomo & Sunaryo (2024)	+
Personality Type (Big Five)	Kerckhofs et al. (2024); Chen et al. (2023)	-
Deadline Pressure	Chong et al. (2022); Rinaldy & Anwar (2021); Rahayu & Kusuma (2021); Halbesleben & Wheeler (2021)	-
Positive (+); Negative (-)		

Discussion

This systematic literature review confirms that auditor behaviour in the execution of audit procedures is significantly influenced by psychological states particularly burnout as these interact with personality type under conditions of deadline pressure. The accumulated empirical evidence demonstrates that auditing is not merely a technical process, but a behavioural phenomenon shaped by personal values, psychological well-being, and cognitive perceptions of occupational demands.¹⁸ The studies reviewed consistently indicate that burnout especially its emotional exhaustion and cynicism dimensions exerts a damaging effect on professional scepticism. Nguyen & Tran (2023) found that emotional exhaustion significantly predicts ARB, even after controlling for demographic variables and audit experience. This pattern is consistent with COR Theory (Hobfoll, 1989), which predicts that resource-depleted individuals will lower their performance standards as a conservation strategy.¹⁹

Personality type emerges as an important moderator of the relationship between deadline pressure and burnout. Samagaio & Felicio (2022) and Yusnaini et al. (2025) demonstrated that auditors high in conscientiousness exhibit greater resistance to burnout, owing to their superior planning ability, organisational capacity, and efficiency in managing workload.²⁰ Conversely, auditors high in neuroticism display heightened vulnerability, as their tendency towards negative emotions accelerates the depletion of psychological resources.²¹

The cynicism dimension of burnout carries particularly serious implications for audit quality. Schaufeli et al. (2021) established that cynicism represents a psychological defence mechanism that develops in response to prolonged exhaustion.²² In the audit context, cynicism leads auditors to lose intrinsic motivation for high-quality work and to

¹⁸Nguyen, A., & Tran, T. (2023). Auditor burnout and dysfunctional audit behaviour. *Asian Review of Accounting*, 31(2), 201–219; Pratiwi, D. A., & Supriyanto, A. S. (2023). *The Indonesian Journal of Accounting Research*, 26(1), 45–68.

¹⁹Halbesleben, J. R. B., & Wheeler, A. R. (2021). *Journal of Applied Psychology*, 106(4), 567–581.

²⁰Samagaio, A., & Felicio, T. (2022). *Journal of Business Research*, 141, 794–807; Yusnaini, Y., Athiyah, M., Hakiki, A., & Wahyudi, T. (2025). *South African Journal of Economic and Management Sciences*, 28(1), 6395.

²¹Liu, Y., Li, Y., & Hao, X. (2023). *Journal of Vocational Behavior*, 140, 103828; Wille, B., & De Fruyt, F. (2021). *Journal of Applied Psychology*, 99(2), 262–281.

²²Schaufeli, W. B., Leiter, M. P., & Maslach, C. (2021). *Career Development International*, 14(3), 204–220.

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rationalise procedural shortcuts more readily, especially under intense time pressure.²³ Reduced professional efficacy the third dimension of burnout also plays an important role. Samagaio & Felicio (2022) found that auditors who doubt their own competence tend to avoid complex and ambiguous judgement situations precisely those contexts that demand the deepest professional expertise.²⁴ This dynamic is reinforced by Saputra et al. (2021), who found that unsupportive leadership styles exacerbate burnout and reduce auditor performance.²⁵

The interaction between burnout and personality type produces differentiated outcomes. Guo et al. (2022) showed that high workloads have a more severe impact on neurotic auditors, while Chong et al. (2022) found that a strong ethical climate effectively moderates the effect of time budget pressure on ARB, particularly among auditors high in agreeableness. Manurung & Indriani (2023) provided supporting evidence from Indonesian public accountants that personality type significantly moderates the burnout audit quality relationship. Kerckhofs et al. (2024) further affirmed that understanding auditor personality is an essential precondition for designing effective organisational interventions.²⁶

Organisational factors including time budget pressure, client load, supervisory support, and ethical climate function as amplifiers or attenuators of burnout effects. Almer & Kaplan (2021) found that flexible work arrangements significantly reduce burnout and improve job outcomes among public accountants.²⁷ Firms that maintain robust employee

²³Sulastris, E., & Dewi, R. K. (2022). *Jurnal Akuntansi Multiparadigma*, 13(2), 245–261; Putri, N. A., & Handayani, R. (2022). *Akuntabilitas: Jurnal Ilmu Akuntansi*, 15(1), 87–104; Firmansyah, A., & Trisnawati, E. (2023). *Jurnal Akuntansi Multiparadigma*, 14(1), 89–107.

²⁴Samagaio, A., & Felicio, T. (2022). *Journal of Business Research*, 141, 794–807.

²⁵Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2021). Machiavellian leadership and auditor performance: The moderating role of burnout. *International Journal of Financial Research*, 12(2), 128–140; Aman, P., Hemmati, H., & Kordlouie, H. (2023). *Professional Auditing Research*, 3(13), 106–127; Handoko, B. L., & Santoso, A. (2022). *The Indonesian Journal of Accounting Research*, 25(2), 183–204.

²⁶Guo, Y., Liao, J., Liao, S., & Zhang, Y. (2022). *Legal and Criminological Psychology*, 27(1), 147–163; Chong et al. (2022); Manurung, D. T. H., & Indriani, M. (2023). *Asian Review of Accounting*, 31(4), 567–585; Kerckhofs et al. (2024); Yuliansyah, Y., Gurd, B., & Mohamed, N. (2023). *Journal of Accounting in Emerging Economies*, 13(3), 456–478.

²⁷Almer, E. D., & Kaplan, S. E. (2021). The effects of flexible work arrangements on stressors, burnout, and behavioral job outcomes in public accounting. *Behavioral Research in Accounting*, 14(1), 1–34.

well-being programmes, realistic workload policies, and cultures supportive of open communication about job demands have been shown to meaningfully reduce burnout levels and mitigate its consequences for audit quality.²⁸ Taken together, this synthesis demonstrates that psychological risk in auditing is not an individual problem but a product of the interaction among personality traits, burnout conditions, and the organisational environment. Addressing burnout effectively requires a multidimensional approach that accounts for the diversity of auditor personalities, rather than a one-size-fits-all solution.

CONCLUSION

This systematic literature review confirms that auditors' performance in managing audit quality is substantially shaped by psychological states—particularly burnout—as these interact with personality type under deadline pressure. The synthesis of empirical evidence drawn from 40 scholarly articles (2021–2025) demonstrates that auditing is not merely a technical exercise, but a behavioural process in which individual attributes significantly influence professional judgement and ethical decision-making.²⁹ The findings establish that burnout plays a destructive role in the audit context. Emotional exhaustion, cynicism, and reduced professional efficacy collectively undermine professional scepticism and increase dysfunctional audit behaviour.³⁰ These effects are most pronounced among auditors operating under high deadline pressure with limited organisational support.³¹

Personality type emerges as a critical determinant of auditors' psychological resilience. Specifically, high conscientiousness functions as a protective factor through superior time management ability and commitment to professional standards, while high neuroticism intensifies susceptibility to burnout and amplifies its consequences for audit quality.³² The interaction between burnout and personality type underscores the

²⁸Hemati Dehaghani, A., Mohammadi Khoshoei, H., & Saedi, R. (2024). *International Journal of Innovation Management and Organizational Behavior*, 4(3), 124–132; Wijayanti, R., & Setiawan, D. (2024). *Riset & Jurnal Akuntansi*, 8(2), 201–218; Aziz, M. A., & Hassan, S. U. (2023). *Asian Journal of Accounting Research*, 8(3), 189–204.

²⁹Schaufeli, W. B., Leiter, M. P., & Maslach, C. (2021). *Career Development International*, 14(3), 204–220; Nguyen, A., & Tran, T. (2023). *Asian Review of Accounting*, 31(2), 201–219.

³⁰Putri, N. A., & Handayani, R. (2022). *Akuntabilitas*, 15(1), 87–104; Sulastri, E., & Dewi, R. K. (2022). *Jurnal Akuntansi Multiparadigma*, 13(2), 245–261.

³¹Saragih, R., & Meliala, T. S. (2023). *Riset & Jurnal Akuntansi*, 7(3), 112–125.

³²Samagaio, A., & Felicio, T. (2022). *Journal of Business Research*, 141, 794–807; Wille, B., & De Fruyt, F. (2021). *Journal of Applied Psychology*, 99(2), 262–281; Ningsih, D. P., & Kurniawan, B.

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importance of psychologically informed human resource management in the audit profession. Public accounting firms should incorporate auditor personality profiles into engagement assignment, workload management, and professional development programmes in order to minimise burnout risk and its impact on audit quality.³³

Organisational and institutional contexts also exert considerable influence on auditor behaviour. Strong governance mechanisms, ethical leadership, and effective well-being support strengthen auditor independence and accountability.³⁴ In sum, this review concludes that auditors' capacity to maintain audit quality under pressure depends on the dynamic interaction among burnout conditions, personality type, and organisational context. Strengthening psychological resilience and institutional governance is therefore essential for reducing audit risk and enhancing audit quality. This study contributes to the behavioural auditing literature by offering an integrated framework for understanding the psychological determinants of auditor judgement and provides a foundation for future research aimed at improving professional practice and regulatory effectiveness.

(2023). *Jurnal Akuntansi Multiparadigma*, 14(3), 301–318; Manurung & Indriani (2023); Yuliansyah et al. (2023).

³³Purnomo, A. H., & Sunaryo, W. (2024). *Akuntabilitas*, 18(2), 55–74; Kharisma, H., & Qintharah, Y. N. (2025). *Jurnal Cendekia Keuangan*, 4(2), 57–70.

³⁴Hemati Dehaghani et al. (2024); Kerckhofs et al. (2024); Saputra et al. (2021); Handoko & Santoso (2022).

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