

AUDITING | RESEARCH ARTICLE

Exploring the Impact of Auditor Burnout on Job Performance: The Roles of Depersonalisation and Reduced Personal Accomplishment in Jayapura, Papua

Putri Ratnasari¹, Elia Madatu Tandililing², Ulfah Rizky Muslimin³

^{1,2,3}Department of Management, Faculty of Economics and Business, Universitas Cenderawasih, Jayapura, Indonesia.
Email: putriratna046@gmail.com¹, tandililing.elia@gmail.com², ulfahlud@gmail.com³

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ABSTRACT

Audit quality plays a critical role in maintaining the credibility of financial statements; however, excessive work pressure may trigger auditor burnout and potentially reduce audit performance quality. This issue is important to examine because burnout affects not only individual auditors but also organisational sustainability and public trust. This study aims to analyse the influence of three burnout dimensions, namely emotional exhaustion, depersonalisation, and reduced personal accomplishment, on job satisfaction, job performance, and turnover intention among auditors. This study adopts a quantitative explanatory design using a cross-sectional survey approach. The research population consists of auditors working in government agencies, state-owned enterprises, and public accounting firms in Jayapura, Papua. A purposive sampling technique was employed, resulting in 100 auditors who met the criterion of having at least one year of audit experience. Data were collected using a structured questionnaire with a four-point Likert scale and analysed using canonical correlation analysis to examine the simultaneous relationship between burnout dimensions and work outcomes. The results indicate that emotional exhaustion does not have a significant relationship with job satisfaction, job performance, or turnover intention. In contrast, depersonalisation shows a significant relationship with job performance and turnover intention, while reduced personal accomplishment is significantly related to job performance but not to job satisfaction or turnover intention. Overall, depersonalisation emerges as the most influential burnout dimension affecting auditors' work outcomes. The findings highlight the importance of organisational policies aimed at reducing depersonalisation through social support mechanisms, fostering a collaborative work environment, and strengthening recognition systems and competency development programmes to enhance auditors' sense of personal accomplishment and performance.

Keywords: Depersonalisation, Auditor Burnout, Reduced Personal Accomplishment, Job Performance, Turnover Intention.

JEL Code: M42, M12, J28, M54

I. Introduction

Audit quality is crucial because auditor opinions form the basis for stakeholders in assessing the fairness of financial statements and making informed economic decisions. Reliable audits strengthen public trust, enhance transparency, and support accountability in both private and public institutions. However,



audit failures and financial scandals demonstrate that auditors may sometimes fail to detect material misstatements, especially when they face excessive pressure, heavy workloads, and unfavourable organisational dynamics. These conditions can encourage dysfunctional behaviour and weaken auditor professionalism. Several well-known cases illustrate the serious consequences of poor audit quality. For instance, the Toshiba scandal that came to light in 2015 revealed improper accounting practices triggered by strong managerial pressure to achieve targets. This resulted in the discovery of significant profit misstatements that continued over several years (Independent Investigation Committee for Toshiba Corporation, 2015). Similarly, in Indonesia, the Jiwasraya case that emerged during the 2018–2019 period showed the severe impact of accounting manipulation and problematic investments. The case triggered potential state losses estimated at Rp13.7 trillion (Chaterine, 2019). These scandals confirm that work pressure and auditors' psychological conditions are not merely individual concerns. Instead, they represent organisational risks that may reduce audit quality and damage public confidence.

Therefore, understanding auditor burnout has become increasingly important as a preventive effort to maintain audit quality and protect stakeholder trust. Burnout is a psychological syndrome that arises as a prolonged response to chronic workplace stress. In the auditing profession, burnout may develop due to long working hours, strict deadlines, high responsibility, and continuous demands for accuracy. Auditors are expected to perform under intense scrutiny while maintaining independence and professional scepticism. Under such circumstances, burnout can become a serious threat not only to individual well-being but also to audit effectiveness. This study focuses on auditor burnout as a critical factor that may influence audit-related outcomes, including job satisfaction, job performance, and turnover intention. The objects of this study are auditors who work or reside in Jayapura, Papua, including government auditors, public accounting firm auditors, and private-sector internal auditors. Jayapura is chosen because the auditing context in eastern Indonesia has unique characteristics that distinguish it from other regions. Auditors in Jayapura face the general demands of the profession, such as tight deadlines, compliance with evolving standards, expectations of zero errors, and pressure from clients or superiors.

In addition, auditors in Jayapura may encounter region-specific challenges, such as limited human resources, geographical dispersion, and the need for cross-location coordination. These additional pressures may intensify burnout risks compared to auditors working in larger business centres. The uniqueness of this setting makes Jayapura an important location for capturing specific work dynamics and understanding how burnout may affect audit quality practices in under-researched regions. Burnout in this study is conceptualised as a multidimensional construct consisting of three dimensions: emotional exhaustion, depersonalisation, and reduced personal accomplishment (Maslach and Jackson, 1981). Emotional exhaustion refers to feelings of being emotionally drained and depleted of energy. Depersonalisation reflects cynical attitudes and emotional distancing from clients or colleagues. Reduced personal accomplishment involves negative self-evaluations regarding competence and professional achievement.

These three dimensions provide a comprehensive framework for examining how burnout manifests among auditors and how it may influence their attitudes and behaviours at work. Each dimension is expected to affect important work outcomes. Emotional exhaustion may reduce auditors' focus, persistence, and ability to complete audit procedures effectively. Depersonalisation may weaken professional communication, impair teamwork, and reduce the quality of auditor–client relationships. Reduced personal accomplishment may erode motivation and confidence, making it harder for auditors to maintain high work standards. As a result, burnout is expected to lower job satisfaction, suppress job performance, and increase auditors' intention to leave their organisations. Despite growing interest in auditor burnout, empirical evidence remains inconsistent and fragmented. A research gap exists because burnout among auditors has not been consistently integrated, especially within specific local contexts such as Jayapura. Studies in Indonesia have begun to link work pressure and social exchange relationships with declining audit quality behaviour. They also suggest that burnout can mediate the relationship between job stressors and dysfunctional audit outcomes (Wulandari et al., 2023).

On the other hand, recent studies using the job demands–resources framework emphasise that burnout is shaped by the balance between job demands and available organisational resources. Such studies highlight the need for further contextual testing, particularly in the post-pandemic era when workplace pressures have evolved significantly (Joyce et al., 2025). However, many existing studies focus only on one dimension of burnout or examine burnout outcomes separately. Thus, prior research often fails to map burnout as a fully multidimensional construct and rarely tests its simultaneous effects on job satisfaction, job performance, and turnover intention, particularly among auditors across sectors in eastern Indonesia. Based on these gaps, the novelty of this study lies in testing burnout as a multidimensional construct—emotional exhaustion, depersonalisation, and reduced personal accomplishment—and analysing its simultaneous influence on job satisfaction, job performance, and turnover intention among auditors in Jayapura, Papua. The inclusion of auditors from government institutions, public accounting firms, and private-sector organisations also strengthens the contribution of this study by offering a cross-sector perspective. This study therefore provides a clearer understanding of how burnout affects both professional outcomes and organisational sustainability in a geographically unique auditing environment.

Recent auditing studies have highlighted the importance of auditor-related factors in influencing audit outcomes and organisational decisions. Prior research has examined the role of auditor quality, tenure, and independence in shaping audit opinions and audit quality, demonstrating that auditor characteristics remain central to audit credibility and stakeholder trust (Jarot et al., 2026; Kurniawan, 2023). In addition, bibliometric evidence shows that auditor switching and behavioural issues have become increasingly prominent topics in auditing research, indicating growing scholarly attention to auditor-related risks and decision-making dynamics (Anisa et al., 2026). These studies suggest that beyond technical competence, auditors’ professional behaviour and psychological conditions deserve further empirical investigation, particularly in specific institutional and regional contexts.

This research is expected to contribute to academics by enriching behavioural auditing literature, particularly regarding auditors’ psychological health and its consequences for audit quality. Practically, audit organisations may use the findings as an empirical basis for designing workload policies, improving organisational support systems, and implementing burnout prevention programmes. For stakeholders, this study raises awareness that auditor well-being is directly connected to the credibility and reliability of financial reporting. In summary, the central thesis of this study is that auditor burnout significantly influences job satisfaction, job performance, and turnover intention, and these relationships must be understood within the unique context of Jayapura, Papua. Accordingly, the objectives of this study are: (1) to analyse the effect of burnout on job satisfaction, (2) to examine the effect of burnout on job performance, and (3) to investigate the effect of burnout on turnover intention among auditors in Jayapura, Papua.

II. Literature Review and Hypothesis Development

2.1. Burnout

Burnout is a psychological condition that arises from prolonged exposure to work stress, especially in professions that demand intense interaction, accuracy, and high responsibility. Maslach and Jackson (1981) define burnout as a syndrome characterised by emotional exhaustion, depersonalisation, and reduced personal accomplishment. Emotional exhaustion describes the depletion of energy and affective resources, causing individuals to feel tired and no longer able to provide optimal emotional engagement. Depersonalisation is reflected in cynical attitudes, distancing oneself, or negative responses to others involved in work. Reduced personal accomplishment describes negative self-evaluation of competence and work results, leading to decreased motivation and self-confidence. In the context of auditing, burnout is relevant because audit work demands precision, professional scepticism, and the fulfilment of time targets and audit standards. Auditors experiencing burnout are at risk of decreased concentration, reduced diligence in audit procedures, and a tendency to simplify decisions under time pressure. Thus, burnout is seen as a condition

that can interfere with the quality of audit performance through its impact on the attitudes and work behaviour of auditors.

2.2. Job Satisfaction

Job satisfaction is an individual's evaluative attitude towards their job that describes the level of enjoyment or satisfaction felt from their work experience. Job satisfaction is generally reflected through assessments of aspects of work such as workload, work relationships, supervision, rewards, opportunities for development, and organisational conditions. Individuals with high job satisfaction tend to exhibit positive attitudes, better work engagement, and higher commitment. Conversely, low job satisfaction is often associated with negative attitudes, work complaints, and a tendency to withdraw from work (Olusegun, 2013; Nasution, 2017). In the auditing profession, job satisfaction is important because audit work often involves long working hours, deadline pressure, and high accuracy expectations. These conditions can reduce work comfort and the perception of reward, making auditors' job satisfaction vulnerable to stress and burnout.

2.3. Job Performance

Job performance is the level of achievement of individuals in carrying out work tasks in accordance with the standards set by the organisation. Work performance includes the ability to complete tasks on time, accurately, consistently, and in accordance with established procedures and targets. In auditing, job performance relates to the quality of procedure implementation, accuracy of documentation, quality of professional judgement, and the ability to maintain audit standards during the examination process. Low auditor performance can increase the risk of errors, reduce the quality of audit considerations, and ultimately have implications for the quality of the resulting audit (Johari et al., 2019). Because auditing is a profession-based job, auditor job performance is greatly influenced by psychological conditions, motivation, and the ability to maintain focus during periods of high workload.

2.4. Turnover Intention

Turnover intention is an individual's intention or tendency to voluntarily leave an organisation within a certain period. Turnover intention is often seen as an early indicator before actual turnover occurs. The intention to leave generally arises when individuals assess that working conditions no longer meet their expectations, whether in terms of workload, stress, dissatisfaction, or opportunities for development. In the auditing profession, turnover intention is an important issue because the intense work cycle, client pressure, standard requirements, and peak work periods can increase stress and the desire to change jobs (Mansor, 2019; Sinaga & Gatot, 2016). If turnover intention is high, audit organisations risk losing experienced auditors, facing recruitment and training costs, and experiencing disruptions to work continuity, which can ultimately affect the quality of audit services.

Johari et al. (2019) examined the effects of work overload, time pressure, and social influence pressure on the job performance of government auditors in Malaysia. The results showed that work overload had no significant effect on job performance, time pressure had a significant positive effect, while social influence pressure had a significant negative effect on job performance. Mansor (2019) examined the influence of job satisfaction, burnout, and organisational culture on the turnover intention of external auditors in Malaysia and found that job satisfaction had a negative effect on turnover intention, burnout had a positive effect on turnover intention, and certain dimensions of organisational culture played a role in suppressing the intention to move. In Indonesia, Adhisti et al. (2021) showed that supervisory actions had a negative effect on burnout and turnover intention and a positive effect on job satisfaction. The study also found that burnout has a positive effect on turnover intention and a negative effect on job satisfaction. Sumja and Sih (2021) found that

work fatigue has a significant negative impact on the job satisfaction of BPK auditors, so reducing work fatigue is seen as an important strategy for improving auditor job satisfaction.

2.5. Hypothesis Development

a. Burnout as a consequence of role demands in the auditing profession

This study uses role theory as a basis for explaining the emergence of psychological pressure in the work of auditors. Role theory views individuals as social actors who learn behaviour according to the position they occupy, including the rights, obligations, powers, and responsibilities attached to that role (Coutu, 1951). In the context of auditing, auditors perform a professional role that demands compliance with auditing standards, independence, professional scepticism, and responsibility to the public interest. When auditors face high role demands, take on roles beyond their capacity, or experience role conflicts, psychological tension can increase. The accumulation of this tension can lead to burnout, which in turn affects the attitudes and work behaviour of auditors.

b. The effect of burnout on job satisfaction

Burnout is thought to reduce job satisfaction because emotional exhaustion diminishes an individual's capacity to enjoy their work, depersonalisation disrupts professional relationships in the workplace, and a decline in personal achievement reduces the sense of meaning and pride in one's work. In the auditing profession, deadline pressure, long working hours, and accuracy demands can accelerate the onset of burnout, causing auditors to become less satisfied with their work and view their work environment more negatively (Mansor, 2019; Nasution, 2017).

H1a: Emotional exhaustion has a negative effect on job satisfaction.

H1b: Depersonalisation has a negative effect on job satisfaction.

H1c: Reduced personal accomplishment negatively affects job satisfaction.

c. The effect of burnout on job performance

Burnout is thought to reduce job performance because emotional exhaustion causes a decline in focus and work endurance, depersonalisation reduces concern for process quality, and reduced personal accomplishment weakens motivation to achieve standards. In audit work, these conditions can trigger a decline in diligence in procedures, a tendency to make quick decisions without adequate in-depth analysis, and a decline in the quality of documentation. Because auditor job performance is closely related to the quality of audit implementation, burnout is expected to have a negative impact on auditor performance (Johari et al., 2019).

H2a: Emotional exhaustion has a negative effect on job performance.

H2b: Depersonalisation has a negative effect on job performance.

H2c: Reduced personal accomplishment has a negative effect on job performance.

d. The effect of burnout on turnover intention

Burnout is expected to increase turnover intention because individuals experiencing emotional exhaustion tend to look for ways to reduce stress, including by withdrawing from work. Depersonalisation can weaken social attachment and organisational commitment, while reduced personal accomplishment can lead to feelings of incompetence and a desire to seek a work environment that is considered more suitable. In the auditing profession, stressful working conditions and a demanding work pace can increase the likelihood of auditors having the intention to leave, especially when burnout is not balanced by adequate organisational support and recovery (Mansor, 2019; Sinaga & Gatot, 2016).

- H3a: Emotional exhaustion has a positive effect on turnover intention.*
H3b: Depersonalisation has a positive effect on turnover intention.
H3c: Decreased personal accomplishment positively influences turnover intention.

III. Research Method

This study utilises a quantitative approach with an explanatory design to examine the relationship between variables through hypothesis testing. The quantitative approach is based on the positivist paradigm and emphasises objective measurement through structured instruments and statistical analysis to draw conclusions about the established hypotheses (Sugiyono, 2018). This study is cross-sectional in nature, meaning that data collection was conducted at a specific point in time.

3.1. Population, Sample, and Sampling Technique

The research population consists of auditors working in government agencies, public accounting firms, and state-owned enterprises located in the research area. The sample was determined using purposive sampling, which is a sampling technique based on specific criteria in line with the research objectives. The respondent criteria include:

- a. Auditors working in government agencies, public accounting firms, or state-owned enterprises.
- b. Auditors with a minimum of one year of service.

The minimum one-year work experience criterion was used to ensure that respondents had sufficient experience in performing audit roles and facing work demands relevant to the burnout construct.

3.2. Type and Source of Data

The data used was primary data obtained directly from respondents through a structured questionnaire. The questionnaire was designed in the form of closed-ended statements so that respondents provided answers based on their perceptions and work experiences.

3.3. Data Collection Procedure

Data collection was carried out by distributing questionnaires to auditors who met the research criteria. Respondents received an explanation of the purpose of the research, data confidentiality, and the voluntary nature of participation. The identity of respondents was kept anonymous to reduce social bias and increase the honesty of responses.

3.4. Operational Definition of Variables and Measurement

This study used one independent variable and three dependent variables. All indicators were measured using a 4-point Likert scale, namely: 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree. The use of a 4-point scale aimed to reduce the tendency for neutral responses and increase the certainty of answer choices.

3.5. Data Analysis Techniques

Data analysis was conducted using SPSS through several integrated stages. First, descriptive analysis was used to describe the characteristics of respondents and the distribution of responses by presenting the

mean, standard deviation, minimum value, and maximum value for each variable. Next, because this study employed a multivariate approach, several statistical assumption tests were performed to ensure the accuracy of interpretation, including tests of data normality (both univariate and multivariate indications), linearity of relationships among variables, multicollinearity among predictors in the independent variable set, and detection of outliers that might affect the results. Hypothesis testing was then carried out using canonical correlation analysis, which is a multivariate statistical technique designed to examine the relationship between two sets of variables simultaneously, namely the independent variable set consisting of burnout dimensions (emotional exhaustion, depersonalisation, and reduced personal accomplishment) and the dependent variable set consisting of job satisfaction, job performance, and turnover intention. This analysis generated canonical functions representing the best linear combinations of both variable sets, and the interpretation of results included significance testing of each canonical function using multivariate statistics such as Wilks' Lambda at a 5 percent significance level, examination of canonical correlation values to determine the strength of the relationship between the two sets of variables, analysis of standardised canonical coefficients to identify the relative contribution of each variable to the canonical functions, evaluation of canonical loadings and cross-loadings to determine the most representative variables in explaining the relationship between the sets, and assessment of redundancy indices to measure the proportion of variance in the dependent variable set explained by the independent variable set (Ghozali, 2018). Through this approach, the study was able to examine the simultaneous relationship between burnout and job satisfaction, job performance, and turnover intention, thereby providing more comprehensive findings than separate regression analyses.

IV. Results and Discussion

4.1. Analysis Result

a. Canonical Weights (Standardised Canonical Coefficients)

Canonical correlation analysis produces several canonical functions that represent the relationship between the independent variable set and the dependent variable set. In the initial stage of interpretation, this study refers to canonical weights or standardised canonical coefficients to understand the relative contribution of each dependent variable in forming the dependent canonical variable in each function. Canonical weights are used to see which variables play the most significant role in forming the linear combination of dependent variables, although the interpretation of weights needs to be done carefully because the weight values can be influenced by the correlation between variables in a set. Therefore, the canonical weights in this study are used as a starting point to identify the contribution patterns of dependent variables in the formed canonical functions, which are then reinforced by the interpretation of canonical loadings in the next stage. The results of the canonical weights of dependent variables in each function are presented in Table 1.

Table 1. Canonical Weights

Variable	Canonical Weight X1	Canonical Weight X2	Canonical Weight X3
Dependent			
Job Satisfaction	0.55340	-0.44586	-1.15042
Job Performance	-0.19199	1.35611	0.22694
Turnover Intention	-0.73370	0.44824	0.86996

Based on the standardised canonical coefficients in Table 1, the canonical weights indicate the relative contribution of each dependent variable in forming the dependent canonical variable in the first canonical function () for each function (X1 to X3). The following interpretation focuses on the First Canonical

Function (X1) because the first function generally represents the strongest relationship between sets of variables.

In the first function (X1), Job Satisfaction has a weight of 0.55340, which indicates a relatively strong positive contribution to the formation of the dependent variable. Turnover Intention has a weight of -0.73370, which is a strong contribution with a negative direction, indicating that in this function, an increase in the dependent variable score tends to be associated with a decrease in turnover intention. Meanwhile, Job Performance has a weight of -0.19199, which is relatively small, so its contribution to the formation of the dependent variable in the first function is not dominant. It should be noted that canonical weights are sensitive to correlations between indicators in a set of variables, so the interpretation of the meaning of the function is usually reinforced by more stable canonical loadings as the basis for naming and meaning of the function.

b. Canonical Loadings (Structure Coefficients)

In addition to canonical weights, the interpretation of canonical functions also requires canonical loadings, which indicate the correlation between each dependent variable and the dependent canonical variable in each function. Canonical loadings are generally considered more stable than canonical weights in explaining the meaning of a function, as they describe how strongly a variable is "attached" to the canonical function that is formed. In this study, canonical loadings were used to assess dependent variables that had a substantive contribution to the canonical function, with the interpretative criterion that a larger absolute loading value indicated a stronger relationship between the variable and the canonical variable. Thus, canonical loadings became the main basis for determining the characteristics of the canonical function, including the direction of the positive or negative relationship for each variable. The results of the canonical loadings of the dependent variables on each function are presented in Table 2.

Table 2. Canonical Loadings

Variable	Canonical Loadings X1	Canonical Loadings X2	Canonical Loadings X3
Job Satisfaction	0.7978	0.20766	-0.56592
Job Performance	0.56257	0.82528	-0.04923
Turnover Intention	-0.90836	-0.05933	-0.41396

The canonical loadings in Table 2 show the correlation between each dependent variable and the dependent canonical variable in each function. The interpretation of the first function (X1) shows a clear and strong pattern. In the first function (X1), Turnover Intention has a very high absolute load of -0.90836 and is negative. This means that the first canonical function correlates very strongly with turnover intention in the opposite direction, so that an increase in the first function score is associated with a lower tendency for turnover intention. Job Satisfaction has a loading of 0.79788, indicating a strong positive correlation; the higher the first function score, the higher the job satisfaction. Job Performance has a loading of 0.56257, which also exceeds the practical interpretation threshold (generally 0.50), so that job performance also correlates positively with the first function, although its strength is more moderate than job satisfaction and turnover intention.

The following are the results of hypothesis testing in canonical analysis.

Regression analysis for WITHIN CELLS error term
 --- Individual Univariate .9500 confidence intervals
 Dependent variable JS

COVARIATE	B	Beta	Std. Err.	t-Value	Sig. of t	Lower -95%	CL- Upper
EE	-.3761047350	-.3049918268	.19655	-1.91353	.063	-.77305	.02084
D	-.3221679298	-.2989129613	.17059	-1.88853	.066	-.66669	.02235
RAP	.3913627124	.2484226882	.20478	1.91111	.063	-.02221	.80493

Dependent variable JP

COVARIATE	B	Beta	Std. Err.	t-Value	Sig. of t	Lower -95%	CL- Upper
EE	.0511058991	.0440116438	.19426	.26309	.794	-.34120	.44341
D	-.3872166913	-.3815343700	.16860	-2.29665	.027	-.72771	-.04672
RAP	.5489637398	.3700604116	.20239	2.71238	.010	.14022	.95770

Dependent variable TI

COVARIATE	B	Beta	Std. Err.	t-Value	Sig. of t	Lower -95%	CL- Upper
EE	-.0438270475	-.0385424687	.17354	-.25255	.802	-.39430	.30664
D	.6320391111	.6359519578	.15062	4.19623	.000	.32785	.93622
RAP	-.0817250040	-.0562580502	.18081	-.45200	.654	-.44688	.28343

Figure 1. Canonical Analysis Hypothesis Test

4.2. Discussion

a. The Effect of Emotional Exhaustion on Job Satisfaction

The test results show a significance value of 0.063, which is greater than 0.05, so H1a is rejected. These findings indicate that in the research sample, emotional exhaustion does not provide sufficient statistical evidence to explain the variation in auditor job satisfaction. Practically, this condition allows for protective factors such as workload management, social support, or work-life balance that help auditors maintain job satisfaction despite experiencing emotional pressure. This finding is in line with the view that job satisfaction is also influenced by organisational and non-work factors, so that the relationship between emotional exhaustion and job satisfaction can be weak in certain contexts.

b. The Effect of Depersonalisation on Job Satisfaction

The significance value of 0.066 is greater than 0.05, so H1b is rejected. This means that depersonalisation is not proven to have a significant effect on auditor job satisfaction in this study. Conceptually, depersonalisation is more evident in changes in interpersonal attitudes and emotional distance, so that its direct impact on job satisfaction may be overshadowed by other factors such as the reward system, supervisory relationships, and working conditions that are still considered positive. From a two-factor theory perspective, job satisfaction can be maintained when motivator and hygiene factors are fulfilled even though certain psychological symptoms appear.

c. The Effect of Reduced Personal Accomplishment on Job Satisfaction

The significance value of 0.063 is greater than 0.05, so H1c is rejected. This finding indicates that a decrease in personal achievement does not significantly affect job satisfaction. A possible interpretation is that auditors can still feel "satisfied" with their work due to external factors such as job stability, compensation, work climate, or organisational support, even though internally they assess their personal achievements as less than optimal. In other words, job satisfaction can remain high when aspects of the work environment are considered adequate, even though feelings of personal success fluctuate.

d. The Influence of Emotional Exhaustion on Job Performance

The significance value of 0.794 is greater than 0.05, so H2a is rejected. This means that emotional exhaustion is not proven to significantly reduce auditor performance in this study. Theoretically, this can be explained by the characteristics of the auditing profession, which demands compliance with standards and professionalism, so that auditors maintain the quality of their work even when experiencing emotional

exhaustion. In addition, quality control mechanisms, supervision, team task sharing, and organisational norms can act as compensating factors that prevent a decline in performance.

e. The Effect of Depersonalisation on Job Performance

The significance value of 0.027 is less than 0.05, so H2b is accepted. These findings indicate that depersonalisation has a significant effect on auditor performance. Substantively, depersonalisation, characterised by cynicism and interpersonal withdrawal, can weaken collaboration, communication quality, and involvement in the work process, which ultimately reduces the effectiveness of audit task implementation. These results confirm that the interpersonal dimension of burnout has a more pronounced impact on work output than emotional exhaustion in the context of this study.

f. The Effect of Reduced Personal Accomplishment on Job Performance

The significance value of 0.010 is less than 0.05, so H2c is accepted. This means that a decrease in personal accomplishment has a significant effect on auditor performance. This finding is logical because the feeling of being unable to achieve standards or targets can reduce motivation, initiative, and persistence in completing work. In the context of auditing, a low sense of accomplishment can make auditors less motivated to perform procedures thoroughly, less meticulous in documentation, or less proactive in seeking strong audit evidence.

g. The Effect of Emotional Exhaustion on Turnover Intention

The significance value of 0.802 is greater than 0.05, so H3a is rejected. This means that emotional exhaustion is not proven to significantly increase turnover intention in this study. In context, it is possible that auditors choose to stay because of considerations of job stability, labour market conditions, organisational commitment, or adequate compensation. Thus, emotional exhaustion can be perceived as a temporary condition that individuals manage without immediately giving rise to the intention to leave.

h. The Effect of Depersonalisation on Turnover Intention

The significance value of 0.000 is less than 0.05, so H3b is accepted. This finding shows that depersonalisation has a positive and significant effect on turnover intention. Theoretically, when individuals become more emotionally and interpersonally distant from their work, their psychological attachment to the organisation decreases, thereby increasing their intention to leave. In the auditing profession, which requires intensive coordination, a decline in the quality of work relationships can strengthen the desire to leave the organisation.

i. The Effect of Reduced Personal Accomplishment on Turnover Intention

The significance value of 0.654 is greater than 0.05, so H3c is rejected. This means that a decline in personal achievement is not proven to significantly increase turnover intention. This finding indicates that feelings of underachievement are not necessarily strong enough to drive turnover intention, especially if auditors still have work motivation, social support, or development opportunities that keep them staying. Under certain conditions, individuals may instead strive to improve their performance and competencies rather than choosing to leave. Overall, the interpretation of the first canonical function shows a strong outcome configuration, namely that job satisfaction and performance tend to increase when turnover intention decreases. In hypothesis testing, the dimension of burnout most consistently associated with work outcomes is depersonalisation, which was found to influence job performance and turnover intention. Additionally, a decrease in personal accomplishment influenced job performance. Meanwhile, emotional exhaustion did not show a significant influence on the three outcomes in this study.

V. Conclusion

This study aims to analyse the effect of auditor burnout, consisting of emotional exhaustion, depersonalisation, and reduced personal accomplishment, on job satisfaction, job performance, and turnover intention. The results show that the dimensions of burnout are not entirely related to auditor work outcomes. Emotional exhaustion was not found to affect job satisfaction, job performance, or turnover intention. Depersonalisation was found to affect job performance and turnover intention, but not job satisfaction. Reduced personal accomplishment did not affect job satisfaction and turnover intention, but it did affect job performance. Overall, this study concluded that the most critical aspect of burnout in the context of auditors in this study was depersonalisation, as it was related to performance and intention to leave, while reduced personal accomplishment was more relevant to auditor work performance. Theoretically, the findings of this study reinforce the burnout literature by showing that the impact of burnout is multidimensional and does not always move uniformly across all work outcomes. The prominent results on depersonalisation indicate that the interpersonal dimension of burnout more consistently affects outcomes than emotional exhaustion alone. These findings also enrich the role theory perspective, as problems in work relationships and psychological distance from professional roles appear to be more decisive in determining the work consequences for auditors than emotional exhaustion, which may still be compensated for by the demands of professionalism and work control systems.

Practically, audit organisations need to prioritise interventions that prevent and reduce depersonalisation, for example through strengthening social support in the workplace, managing role conflicts, mentoring, and a healthy and collaborative work culture. The finding that reduced personal accomplishment is related to job performance also indicates the importance of performance feedback systems, recognition, training, and competency development so that auditors have a stronger sense of achievement. Although emotional exhaustion does not show a significant effect, organisations still need to manage workloads and recovery because emotional exhaustion has the potential to impact aspects beyond the variables tested. This study has several limitations. First, the study design is cross-sectional, so the relationships found are more accurately interpreted as correlations at a single measurement period and do not fully describe the dynamics of burnout over time. Second, the data were obtained through questionnaires based on respondents' perceptions, allowing for subjective bias, social desirability bias, and differences in how respondents interpreted the questions. Third, the respondents were auditors in the government sector, state-owned enterprises, and public accounting firms, which have different job characteristics, supervisory systems, and organisational cultures, so that these contextual variations may affect the strength of the relationships between variables. Fourth, this study focuses on outcomes such as job satisfaction, job performance, and turnover intention, thus failing to capture other indicators that also represent audit quality, such as audit judgement, audit quality reduction behaviour, or findings-based audit quality measures.

For further research, it is recommended to conduct comparative studies between institutions, for example, comparing government auditors, SOE auditors, and KAP auditors separately so that the influence of burnout can be understood more contextually in accordance with the characteristics of regulations, procedures, and work pressures in each organisation. It is also recommended that future research add broader explanatory variables or moderator and mediator variables, such as professional commitment, organisational support, work-life balance, organisational culture, work ethics, and technical competence, so that the mechanism of the relationship between burnout and work outcomes can be mapped more comprehensively. In addition, it is recommended to use a longitudinal design or at least measurements over more than one period to observe changes in burnout during periods of high workload and normal periods, so that the conclusions are stronger. Finally, future research could add more direct indicators of audit quality, such as audit quality decline behaviour, documentation quality, or audit consideration quality, so that the contribution of the research to audit practice becomes more applicable.

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