

## **JOB SATISFACTION MANAGEMENT AND ITS IMPACT ON BURNOUT AND TURNOVER AMONG AUDITORS**

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**Abstract:** The paper examines managerial viewpoints related to job satisfaction, burnout, and turnover in auditing companies. Based on in-depth analysis using managerial viewpoints obtained through human resources managers' or audit managers' participation in face-to-face or online interviewing sessions for gathering data. Stressors identified using the analysis include workload and deadline issues. Other identified stressors are complex requirements presented by clients. Besides these stressors identified to risking or fostering burnout among auditors include satisfaction survey analysis conducted by firms to evaluate employee satisfaction. Other identified viewpoints or organizational characteristics attended to or considered in organizational decision-making include exit questionnaires. Compensation or monetary value represents an identified factor considered or prioritized in organizational decision-making. Organizational viewpoints or managerial decisions identified to mitigate burnout considered in organizational decision-making include development or improved training. Other organizational viewpoints or managerial decisions considered to improve or prevent burnout involve acknowledging or recognizing organizational members.

**Keywords:** auditing profession, job satisfaction, burnout, turnover, qualitative research.

### **1. Introduction**

The contemporary world that is rapidly developing continues its rhythm of development with massive investments in projects related to developing existing knowledge or creating new products/services. In a dynamic setting like this one, the auditing profession stands out. The financial statements checked and disclosed to investors by auditors are crucial to creating a transparent environment that fosters a reliable climate for investments (Khudhair et al., 2018).

In the course of carrying out an audit, practitioners in financial standardization assess not only the accuracy of a firm's financial processes throughout a year—January 1 to December 31—that are reported to go into the statements but also whether these are in line with global financial reporting standards. Based on completion of these proceedings, an audit team presents a report conveying its opinion concerning how accurate or fair these disclosures presented in financial statements are (International Auditing Practice Notes, 2021). These financial statements obtained after undergoing audit procedures are used to make financial analyses based upon which investors' decisions are made.

Considering its immense value to society, auditors must conduct their task in working conditions that enable them to scrutinize business activities, review accounting systems, and check compliance with international requirements. Unfortunately, however, these conditions are not quite so favorable. The task environment for auditors is largely linked to stressful working conditions (Rodrigues et al., 2022). One major concern would undoubtedly be the issue related to working hours. This task environment exposes auditors to long hours, especially when there are peaks related to increased workload related to multiple audits to be done before filing requirements. Such conditions make them less amenable to maintaining a good work/life balance.

Other sources of stress are related to the nature of audit work itself. Some financial statements are necessarily estimate-based because they are contingent upon future uncertainties. These estimates

are more challenging for inexperienced auditors to make because using professional judgment in unfamiliar or complicated business settings can be quite stressful. Moreover, auditors face challenges due to global changes in auditing standards. Inclusion of these changes into audit processes increases further stresses.

These cumulative stressors are bound to create long-term effects. Stress exposure over a period of time can cause professional burnout. Professional burnout not just impacts the well-being of the auditor but can also affect audit opinions. The widely quoted framework related to burnout used in this scenario is that of “audit burnout model,” which illustrates the elements of role conflict, role overload, and role ambiguity to cause burnout. As per this model, burnout has three consequences: “decreased job satisfaction, reduced job performance, and increased intention to leave” (Knight et al., 2021).

Again, however, this model does not represent completely the underlying dynamic concerning job satisfaction. The fact that burnout exists already tends to indicate that these auditors are working under conditions in which there exists a preponderance of unfavorable attitudes toward working compared to both expectations and in which these unfavorable investments—be they financial or cognitive—exceed benefits. In these conditions, job satisfaction becomes not merely a consequence but seemingly a precursor to burnout.

Based on past studies, the aim of this study is to explore which elements within job satisfaction are associated with burnout in auditors. Utilizing a qualitative approach to its study, this paper will shed light into the relationship between job satisfaction, burnout, and employee turnover.

## **2. Burnout and job satisfaction**

### **2.1. Burnout: Definition and Scientific Development**

In contemporary studies, burnout has become an area of interest to scholars across different disciplines like economics, healthcare, or auditing. The consequences of burnout are identified in jobs which seemingly belong to different domains but are associated with high stress conditions like healthcare or auditing (Rodrigues et al., 2022; Degheili et al., 2019).

In its essence, burnout syndrome encompasses a combination of psychologic and behavioral reactions aimed at countering work-related stresses (Wulantika, Ayusari, & Wittine, 2023). More specifically, these reactions are so demanding in terms of cognitive resources that in the end cause dysfunction either in an occupational or a personal context. More importantly, burnout syndrome cannot be viewed in terms of a personal problem but occurs due to specific working conditions arising because of organizational settings (Edú-Valsania, Laguía, & Moriano, 2022).

Burnout was first defined in 1974 by Freudenberger. He observed hospital staff to conclude that burnout occurs when there is a negatively colored psychological state that occurs because of occupation-related stress (Aksoy & Yalçınsoy, 2018). He found there are three major symptoms associated with burnout. These are feeling exhausted, feeling depersonalized towards other people, and feeling less productive.

Building on Freudenberger’s pioneering efforts, burnout rapidly became a focus of academic interest, yielding a large amount of published studies. The most influential conceptualization was largely developed by Maslach (1982). It describes burnout in terms of three components:

- **Exhaustion.** It represents a feeling of depletion that occurs due to prolonged exposure to occupational stress. Weakness and lack of energy are linked to increased negative reactions to one’s occupation. These reactions can result in cognitive or emotive detachment.
- **Depersonalization.** It refers to a defensive mechanism wherein there is a distant, cynical, or indifferent attitude amidst staff members toward their job or toward those related to the occupation.
- **Poorer personal accomplishments.** Refers to a condition wherein employees become overly self-critical to the point that they doubt their competence. Characterized by ineffectiveness, lack of confidence to face upcoming challenges in the future, and lower self-esteem.

These three characteristics are considered to co-exist simultaneously. However, there has been debate concerning the nature of these characteristics' inter-relationships. One example would include theories suggesting that feeling emotionally drained can cause both depersonalization and a sense of lower personal accomplishments. Although there has been abundant research in burnout characteristics, there has been no consensus attained concerning these inter-relationships.

## **2.2. Job Satisfaction: Definition and Scientific Development**

Job satisfaction refers to a mental state that occurs after people evaluate both actual outcomes related to their job experience and compare them with individual expectations. In other words, job satisfaction represents a general attitude toward the job itself. In organizational psychology, job satisfaction is considered one of the constructs that has attracted immense attention because job satisfaction impacts organizational performance due to its effects on employee attitudes toward the organization (Khavis et al., 2020).

Job satisfaction dynamics can be very well understood using Maslow's Need Hierarchy. In the initial phases, people tend to focus more on fulfilling basic needs like eating, sleeping, or feeling secure. But subsequent to these needs are self-actualization or esteem needs. More importantly, job satisfaction does not linger or remain constant. As people acquire more experience or skills in their professional lives, they tend to set new benchmarks for satisfaction (Syrou & Adamopoulos, 2022).

There are divergent scholarly views regarding the emergence and construction of job satisfaction. According to some scholars, job satisfaction is an emotionally founded construct made up of feelings that are both favorable or unfavorable in nature in relation to one's occupation (Narotama & Sintaasih, 2022; Ramona, Blanca, & Delia, 2022). Other scholars believe that job satisfaction derives from cognitive processing or evaluations made by employees concerning their working environment (Syrou & Adamopoulos, 2022). The third view perceives job satisfaction as a behavior-linked construct. In other words, both cognitive and emotional processes mediating job satisfaction are acknowledged (Syrou & Adamopoulos, 2022).

Although there are varying theoretical perspectives on the issue, there appears to be a general consensus that there are a number of major determining factors which directly influence employee perceptions of job satisfaction. These are:

- Salary and financial incentives. Salary provided to employees not only includes remuneration to meet expenditures but is also considered a badge of acknowledgment for services delivered. Adequate salary structures tied to incentives emphasize to the employee that his or her efforts are appreciated. As a result, satisfaction increases (Syrou & Adamopoulos, 2022).
- Work environment and conditions. These are considered to play an important role in satisfaction. Auditors are expected to be satisfied if computers used for data processing are of high quality. But there are other areas like fair working hours, a clear understanding of responsibilities, and fair pay for other duties. Improved internal communications are other areas that increase satisfaction (Nguyen, 2019; Ramona, Blanca, & Delia, 2022).
- Opportunities for development. Workers who are ambitious and development-oriented appreciate opportunities for training or sharing knowledge. Besides training or sharing knowledge, other development-related opportunities that are helpful in employee retention involve inter-departmental shifts or promotion. In auditing companies, for example, inter-departmental shifts or promotions are fundamental elements driving job satisfaction (Nguyen, 2019; Narotama & Sintaasih, 2022).
- Achievement and Recognition. Workers need to feel a sense of purpose in what they are doing. Feeling that sense of purpose comes when there's a sense of personal or professional achievement. As an auditor, professional satisfaction could come from verifying financial data reliability or checking internal controls. Moreover, professional or organizational acknowledgment adds to that satisfaction (Syrou & Adamopoulos, 2022).

In conclusion, job satisfaction represents a complex construct which results from both emotional and cognitive elements, with a crucial role being held by financial, environmental, developmental, and recognition-related features. Knowledge concerning interrelation between these elements represents a fundamental principle to judge these factors' influence upon burnout and withdrawal intentions within challenging occupational sectors like auditing.

### **2.3. Linking Job Satisfaction and Burnout**

Job satisfaction and burnout are frequently considered to be two ends of one spectrum, which define an employee's psychoemotional condition in his/her professional environment. Job satisfaction stands for a worker's favorable attitude toward his/her professional responsibilities and the enterprise he/she works for. Burnout represents his/her condition of chronic exhaustion, depersonalization, and decrease in professional accomplishments because of his/her chronic exposure to stressful circumstances (Maslach & Leiter, 2016). Satisfaction should thus be treated as a protective factor that increases resilience to stress. Meanwhile, burnout is considered to signal a depletion of cognitive-mental reserves (Lee & Ashforth, 1996). They are not directly related to one another. High job satisfaction does not allow burnout to happen. But dissatisfaction precedes burnout. Again, this phenomenon becomes apparent in jobs with high stakes in terms of accuracy, responsibility, effort inputs. Auditing belongs to these jobs.

Salary or financial rewards represents the first factor underlying job satisfaction. It not only represents a monetary incentive but shows appreciation for one's contribution to the organization (Sirou & Adamopoulos, 2022). In auditing, compensation does not always measure up to workload, especially when there are high volumes due to an average working week between 65-80 hours (Persellin et al., 2019). As a result, inequity in reward or return against investment occurs. Lack of satisfaction emanating from mental inequity contributes to burnout. Eventually, an individual develops apathy against the profession.

The second factor that plays an equally crucial role is working environment and conditions. A favorable environment that provides good equipment and channels for smooth communication will enable employees to address stress-related issues and sustain satisfaction (Nguyen, 2019). Unfortunately, in the case of audits, due to the nature of work involving late hours, a lack of supervision, and technological requirements, none of these conditions favoring efficient employee performance are met. As a result, not only does it cause a drop in job satisfaction but directly impacts elements like depersonalization and burnout. Additionally, a lack of favorable organizational culture with poor communication between supervisors and subordinates increases stress levels due to auditors feeling alone in solving organizational issues (Ramona et al., 2022).

The third important element in burnout is development or growth. It refers to how much the staff members see professional development in terms of training or promotion. In other words, training or advancement increases job satisfaction because professional development occurs not only in the workplace but in one's entire life (Narotama & Sintaasih, 2022). In the field involving auditing firms, though, there are too many responsibilities that prevent staff members from dedicating much time to training or sitting for professional certification. Lack of professional development leads to staff members feeling like there is a standstill in their professional development. As a result, there are no feelings of professional success, which constitute one third of burnout.

The fourth determinant is that of achievement and recognition. The need for individual acknowledgment to promote increased self-esteem cannot be ignored. In a field like auditing, its complex nature consisting of details that are not visible to the clients makes individual acknowledgement crucial to stay motivated (Sirou & Adamopoulos, 2022). Lack of motivation makes them question the value of what they are doing. This leads to feelings that everything doesn't count or amounts to nothing. Caught in these thoughts, one ends up feeling detached. Detachment is one of the major dimensions in burnout. Based on these dimensions, burnout continues to reduce motivation.

In combination, these elements make it clear that job satisfaction and burnout are interrelated constructs according to both emotional and cognitive processes. From an emotional point of view, satisfaction leads to feelings of happiness, which are generally protective against burnout (Ramona, Blanca, & Delia, 2022). From a cognitive point of view, there are continuous comparisons between reward fairness, resource adequacy, or between expectations/outcomes (Syrou & Adamopoulos, 2022). In both these comparisons, if there's a continuous lack of fit between what's expected or received against resources or rewards, there's bound to be increased employee dissatisfaction and burnout. In this sense, job satisfaction isn't merely a result of a favorable working environment but can itself serve as a mediating factor that shields against burnout.

In the field of auditing, for instance, this theoretical relationship assumes particular significance because of pressure. Fluctuations in workload due to seasonality as well as various requirements presented by different clients mean that auditors are subjected to continuous pressure. These directly counteract conditions that create opportunities for satisfaction to happen. These include inadequate remuneration related to workload, development prospects that are hampered due to time constraints, organizational conditions that are typified by long working hours and lack of assistance, and lack of appreciation. These conditions create conditions ripe for burnout to happen.

As a result, job satisfaction and burnout need to be explored not in isolation but together with each other because these two are interdependent. In the case of auditors, not only would increasing satisfaction in terms of fair pay, environment, development opportunities, and recognition serve to improve conditions but it would also serve to reduce burnout. In fact, to explore these intersections between satisfaction and burnout specifically amongst auditors due to its salience to this study's concepts laid further in subsequent chapters.

### **3. Qualitative Research: Managerial Perspectives on Job Satisfaction, Burnout, and Turnover in Auditing**

#### **3.1. Research Design**

A qualitative study design was used to explore job satisfaction, burnout, and turnover dynamics within the auditing profession. Distinguishing qualitative approaches from survey methods that focus on establishing frequencies for specific variables, a qualitative approach allows a more in-depth assessment of how managers perceive stressors related to burnout or view antecedents to job satisfaction or burnout-related turnover. As managers are pivotal to organizational or individual workplace experiences, a study based upon manager perceptions can provide vital information related to organizational or workplace dynamics.

Thus, this study aimed to interpret the thoughts, stories, and frameworks used by audit managers and human resource managers in their discourse with regard to stress, satisfaction, and decisions concerning careers. In so doing, not only does the study determine how managerial staff think about these issues but also to what extent these thoughts correspond to or deviate from those in theories concerning burnout and job satisfaction.

#### **3.2. Data Collection**

The participants for the study were three representatives belonging to one audit firm. Two members belonged to an HR manager position, while one belonged to an audit department manager position. Semi-structured in-depth interviews were used to get data. Two of these interviews happened face-to-face at a head office. The third interview happened online. Every interview was between 25 to 30 minutes.

As a result of participants' reluctance to participate in audio-recorded conversations, note-taking was employed to record participants' responses. In note-taking, major statements or concepts are recorded using words or phrases to represent those statements. These statements are later expanded in written transcripts shortly after interviewing. Although note-taking could result in less accuracy in terms of participants' utterances, it helped to record participants' major concepts.

The guide consisted of eight open-ended questions that focused on the association between auditing stress, managerial views concerning role overload, role ambiguity, incompatible responsibilities, methods used to manage time allocation, association between stress or satisfaction related to jobs, mechanisms used to evaluate satisfaction, managerial viewpoints concerning burnout syndrome, and reasons related to auditors' decisions to withdraw from professional responsibilities. These areas provided a methodical approach to address issues identified in the objectives.

### **3.3. Data Analysis and Findings**

The data obtained from conducting the interview sessions was processed using thematic analysis. In this study, inductive coding was used. The results are presented in the following sections.

While there was consensus that auditing was stressful in itself, there was variation in interpretation. One manager suggested that stress was a normal condition common to all professions and was not specific to a concern in auditing. The other managers pointed to a range of specific factors. These included "the public interest involved in issuing audit reports," "the difficulty involved in handling large audit clients," "delays in receiving data from clients," "pressure to finalize reports within tight schedules," and "turnover in personnel." In combination, these indicate that managers are aware both of general stresses associated with professional occupations in general and specific stresses related to auditing. These specific stresses are related to role overload due to tight schedules.

As for role ambiguity and conflicting role requirements, managers generally pointed to their companies' efforts to communicate clear job descriptions to auditors to reduce the problem. Two managers clearly stated the problem was not common due to strict hierarchies in which clear workflows are identified. The third manager admitted to overlaps but stated these are managed effectively due to internal monitoring systems. These statements tend to counter statements generally found in academic literature suggesting role conflict and ambiguity are major contributors to burnout. Although these managers suggested these are not major problems in their companies, using hierarchies to manage ambiguity suggests that these are not necessarily absent but instead managed within an organization.

One issue that was evident in these interviews was the extent to which overtime was common to these firms, in spite of the fact that there was a system in place to manage the use of time. Two of these managers acknowledged that workload was managed based on job description, timesheets, and experience, but both managers acknowledged that auditors are forced to work overtime to complete tasks. The third manager was forthcoming in stating that his organization did not establish specific parameters against which the amount of time to allot to specific tasks was judged. One person interviewed observed that there was a difference between generations. Younger auditors are less willing to go along with requirements to go overtime.

The participants held varying perspectives concerning the relationship between stress and job satisfaction. Two managers suggested that stress did not greatly impact job satisfaction since auditors anticipated working in those conditions or because firms did not set responsibilities beyond what was expected. On the other hand, another manager was adamant that stress contributed to reducing job satisfaction since working extra hours beyond expected working hours could lower motivation to levels where a pay rise would not improve one's attitude. These varying perspectives show there seems to be a gap between what managers believe concerning stress and its impacts and what actually occurs for employees. The normalization of stress shown in these managers can result in firms failing to detect dissatisfaction in auditors.

In response to questions concerning mechanisms employed to measure job satisfaction, not surprisingly, all three managers confirmed that there was some mechanism for data gathering in place within their companies. These methods included yearly or bi-yearly survey efforts, use of anonymous box suggestions, or manager-employee reviews. Nevertheless, given the existence of lingering complaints, especially those concerning work hours, there are potentially serious underlying issues regarding its functionality. Based upon analysis, three possible reasons for these observations include

## ***JOB SATISFACTION MANAGEMENT AND ITS IMPACT ON BURNOUT AND TURNOVER AMONG AUDITORS***

auditors' reluctance to truthfully answer potentially sensitive questions, survey design that does not allow for true feelings to surface, or managers' ineffectiveness to address complaints even if there was data obtained.

In relation to burnout, yet another pattern was found to be common among managers. Not a single organization performed a study related to burnout. They did not see burnout's relevance to them because of the relatively young age composition of their staff. Others considered burnout an occupational hazard that was bound to happen but could somehow be mitigated in the short term. One manager merely admitted its existence but did not see it as something negative but rather something normal. Again, there seems to be a lack of understanding of its effects if burnout continues to happen.

### **Beugründung**

Turning to another topic, there was a focus on staff turnover. Every individual was asked to describe how exit questionnaires or exit interviews are used to establish a reason for leaving amongst auditors. In three firms, salary was identified firstly or prominent in statements concerning staff turnover. Other reasons would encompass professional burnout or exhaustion, a lack of satisfaction with methods used to judge performance or wanting to pursue another occupation after acquiring experience in that position, or an opportunity to move to another country. Secondary concerns differed but focused upon inequity between remuneration schemes and workload.

### **4. Dsicussion**

The results of this particular qualitative study are highly informative with regard to understanding managers' perceptions and approaches to the challenges concerning job satisfaction, burnout, and employee turnover in the auditing field. While these specific interviews afford confirmation concerning managers' understanding about the stressful environment associated with auditing work, there are some specific elements to note.

In regard to the first point, there are indications that stress remains a normal phenomenon within managerial discourse. Indeed, managers generally tended to identify stress in terms of its universality in connection with other professions to reduce its specificity. Thus, according to managerial discourse, stress appears less specific to auditing. In fact, unlike Maslach's (2003) model concerning burnout, which considers chronic occupational stress as one of its precursors to emotional exhaustion and disengagement, managers tend to consider stress as something that cannot really be eliminated. Accordingly, managers seem to lack concern regarding organizational changes that are envisioned to reduce role overload. In other words, managers tend to focus more on responsibilities rather than pay attention to possible role overload.

Second, there seems to be a gap between managerial understanding and auditors' real-world experiences concerning job satisfaction. While some managers are adamant that stress does not adversely affect satisfaction to any great extent, other managers tend to agree that working long hours can result in a lack of motivation to the point where financial rewards become insignificant. Notably, these differing managerial attitudes are important in that they demonstrate inconsistent managerial understanding concerning worker needs. In terms of Herzberg's two-factor theory (1959), salary serves as a hygiene factor because financial satisfaction prevents dissatisfaction but does not promote real-world workplace motivation. As shown in these stories supporting satisfaction analysis, increasing financial reward does not rectify continued dissatisfaction related to workload.

Thirdly, there are mechanisms to monitor satisfaction or turnover. However, these mechanisms are found to be less effective. Although managers indicated implementation of survey methods, use of suggestion boxes, and exit methods to monitor satisfaction or turnover in the organization, there are still issues like overtime pay that remain untouched. In fact, there are serious implications arising from these observations. One possible interpretation could be that there is resistance to disgruntled reactions. In other words, there could be methodological losses due to design-related barriers. More specifically, there could be ineffectiveness because organizational members in charge are not acting upon those

mechanisms. In other words, regardless of what actually happened, there are implications that firms are acting in a symbolic manner concerning organizational members' monitoring.

One of the most interesting results concerns burnout. In fact, burnout was consistently minimized or denied by managers. Not one of those firms did burnout assessment, or it was simply considered irrelevant because of the age component or because vacations could resolve it. In fact, these managers' conceptions are not aligned with scientific literature that shows burnout symptoms become evident even for those who are relatively early in their careers. Also, these managers' conceptions are not aligned because burnout can actually not only pose consequences to those who are doing the jobs but to the firms too. As these managers are considering these employees' burnout<sup>4</sup>.

Finally, turnover decision analysis reiterates the ever-present issue in auditing practicum with regard to compensation. Specifically, managers pointed to lower salaries as the principal cause of resignation, and other reasons are burnout, problems with appraisal schemes, and prospects elsewhere. These observations are within expected scholarship since both monetary and non-monetary issues are identified to shape staff resignation intentions. The point to note here is that managers are intensely focused on salary differences that could ultimately obscure other organizational-level issues driving members away. The preoccupation with salary differences as underlying causes for resignations seems to point to managerial preferences to perceive 'causes' which are apparently not theirs to make.

Based on these observations, there are a few contributions made by the study. From a theoretical stance, there seems to be an embedded normalization agenda related to stress within auditing that restrains efforts to translate models related to burnout or satisfaction into reality. From an organizational point of view, there is a need to shift away from symbolic surveillance efforts related to satisfaction in audit firms and explore serious efforts related to workload or development. Finally, there seems to be an implication for firms to realize that efforts related to employee retention based only on adjustments to salaries are not sufficient.

These results collectively point to a need to shift focus in managerial efforts from reactive to proactive approaches in supporting auditor well-being. It is crucial to acknowledge that stress and burnout are not occupational hazards but preventable risks to both employee satisfaction and organizational resilience.

## **5. Conclusion**

The purpose was to gain insight into managerial thinking concerning job satisfaction, burnout, and turnover in auditing firms to better understand organizational procedures' impacts upon auditors' well-being. In fact, organisational procedures' impacts upon auditors' well-being are found to be quite complex in terms of stress, satisfaction, and burnout.

One major advantage of this particular study lies in its comprehensive analysis of managerial attitudes conducted using semi-structured interviews. These enable a thorough understanding to be gained concerning audit managers' or human resource managers' perceptions regarding the difficulties faced by their workforce. From these test results, it has been observed that these managers are well aware of the stressful conditions emanating from audits but treat these as if they are natural to their environment. Also, though there are methods like survey analysis, suggestions in a box, or exit interviews to check satisfaction or resignation, yet these not only prove ineffective to a great extent but are unable to address basic problems like excess working hours. These observations are in line with those made by Schaufeli & Enzmann (1998), which emphasized the organizational characteristics of burnout.

The study further illustrates the role of compensation in affecting auditors' resignation decisions, agreeing with past studies conducted by Persellin et al. (2018), who asserted that inequitable remuneration structures are major causes of dissatisfaction that trigger resignation. Nonetheless, evidence shows that monetary benefits are not sufficient to promote individual long-term satisfaction with occupation. In fact, non-compensatory organizational elements are vital to prevent burnout

## ***JOB SATISFACTION MANAGEMENT AND ITS IMPACT ON BURNOUT AND TURNOVER AMONG AUDITORS***

syndrome to avoid resignation, supporting Herzberg's two-factor theory (Herzberg, 1959), Maslach's burnout model (Maslach & Leiter, 2016).

Notwithstanding these contributions, there are some limitations to acknowledge. Firstly, due to a small non-probabilistic sample consisting only of three managerial participants, there are necessarily limits to generalization. Although these observations are richly informative and indicative, these are necessarily idiosyncratic to specific organizational contexts or managerial points of view instead of necessarily reflecting the experience of auditors *per se*. Secondly, since there are no direct observations or longitudinal data concerning burnout or satisfaction prior to ultimately determining participation in turn-over, there are necessarily alternative explanations potentially possible—such as individualized methods of coping or other labor market-related forces.

Still, there are real-world implications to draw from this study. Audit firms are encouraged to look beyond token satisfaction studies in favor of more proactive structural efforts to address role overload, improve role ambiguity, and improve development opportunities. Management can benefit from adopting both quantitative methods to measure employee well-being periodically to supplement these efforts with more in-depth employee experiences to ensure that these efforts are targeting burnout effectively. Finally, linking pay to workload and encouraging a recognition culture can reduce staff turnover challenges to maintaining worker motivation.

Future studies should continue to explore these results using a more diverse population of auditing firms. Comparative studies between various nations or jurisdictions could prove to be quite informative regarding what dimensions of context are important in determining job satisfaction, burnout, or employee turnover. Finally, examining the potency of specific organizational interventions to mitigate burnout could allow managers to institute more data-driven burnout-related personnel decisions.

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