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Balancing Job Demands and Resources: Enhancing Resilience in the Accounting and Auditing Profession

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Abstract: This conceptual paper examines the growing prevalence of resilience among accountants and auditors through the perspective of the Job Demands–Resources model. These professions are often linked with heavy workloads, long hours, role ambiguity and limited social support, which can increase psychological stress and lead to serious mental health issues. These factors affect not only individual well-being and job satisfaction but can also undermine the organisation's performance and damage its reputation. Based on existing literature, this paper develops a framework that charts the relationship between excessive job demands and negative impact at individual and organisational levels, with burnout and mental health strain as the primary determinants of harm. Ultimately, it emphasises the organization's role in implementing flexible work arrangements, providing training and role clarity, establishing effective reward and recognition systems, and fostering supportive leadership to mitigate the risk. Institutions also have a role in addressing the issue through their regulatory guidelines, corporate culture reform and curriculum reform. This framework highlights the important role of both institutional and organisational responses in enhancing professional resilience, improving audit quality, and safeguarding the sustainability of the profession. This paper also discusses the practical implications and future research suggestions, focusing on embedding mental health awareness into accounting education and professional standards.

Keywords: *Job Demands–Resources Model, Stress, Burnout, Mental Health, Accounting Profession, Auditing Profession*

1. Introduction

It is not unusual for accountants and auditors to raise concerns about the tight deadlines and strict monitoring in the workplace. Regardless, they continuously uphold the integrity to ensure the works are delivered as per the expected standard. The working environment often leads auditors and accountants to experience long working hours, high stress, and burnout. The challenges come in various aspects, including demanding clients, competitive work cultures, and strict regulatory scrutiny. About one in every eight people, which is approximately 970 million people worldwide, has a mental disorder, according to the Institute for Health Metrics and Evaluation (World Health Organization, 2022). This number not only affects the accounting and auditing profession but also expands to individuals across all areas, professions, and socioeconomic levels. Therefore, it is essential to address and understand how this concern affects individuals at both the national and global levels.

The National Health and Morbidity Survey (NHMS) 2023 has reported an increase in the number of depression cases, with one million people aged 16 and older being affected by these mental conditions. This number has doubled since 2019 cases (Institute for Public Health, 2024). These trends can be observed in the daily lives of professionals, whom they personally experience firsthand, as the data indicates. This is especially for professionals in their late 20s who work in urban areas, such as Kuala Lumpur, who face high expectations for job performance, excessively long working hours, and limited time for their personal lives. Not only that, many of them have to take extra online jobs due to the high cost of living, which can add more stress in life and cause more harm to their mental health (Abu Hassan & Abeyasinghe, 2024). The study by Pega et al. (2021)found that long working hours are significantly related to the increased risk of coronary heart disease and stroke. This study encompasses data from 194 countries spanning the period from 2000 to 2016. This finding proves that excessive job demand not only harms the mental condition of individuals but also affects their overall health, mentally and physically. Therefore, urgent action is needed to address work-related stress in today's professional environments. Even though mental health problems do exist in various professions, it is consistently known that auditors and accountants are very demanding and high-pressure professions, which

always expose them to high mental and emotional risk.

The Malaysian government has taken several steps to address this concern by enacting policies, such as the Mental Health Act 2001, and introducing institutional responses through agencies like the Malaysian Mental Health Association (MMHA). MMHA has promoted Mental Health First Aid (MHFA) programs, under the Societies Act 1966, to identify and respond accordingly to any early signs of stress, anxiety, and depression. A study shows that most mental illnesses can become worse if one has been exposed to stress for a long time (Arnsten, 2009). Hence, these initiatives may support the efforts that the companies have already been making at the workplace level. This issue should not be handled by an individual but requires full attention from both employees and the professional community as a whole.

Concern over workplace well-being, particularly in the accounting and auditing fields, has increased, drawing attention to the need to investigate the causes, effects, and potential solutions to this issue. It is particularly crucial in Malaysia, where there has been a significant rise in the number of residents suffering from depression. Given the common long hours, heavy regulatory demands, and competitive culture in the accounting and auditing industry, it is essential to know how to balance job demand with available resources. The findings from this study can help local firms, regulators, and universities implement early interventions to mitigate the issue.

This concept paper utilises the Job Demands–Resources (JD-R) model to further explain the sources of stress faced by accountants and auditors. The focus is on how high job demands can affect employees' overall well-being and their performance at the workplace. Heavy workload, role uncertainty and low social support can impact accountants' and auditors' ability to remain resilient in the industry. According to Demerouti et al. (2001)Job demands such as long working hours, unclear job responsibilities, demanding clients, and a lack of social support can decrease employees' energy and increase the risk of burnout. Meanwhile, institutional and organisational resources needed to be utilised effectively to achieve the greatest benefit. In these professions, there is always an imbalance between high demands and limited resources, which often leads to mental health problems, burnout, stress, and high turnover. Thus, properly strategizing the available resources may be a mechanism that enables the organisation to safeguard audit quality and public trust in Malaysia's financial systems.

This paper also discusses how resilience plays a key role in helping accountants and auditors manage stress and prevent burnout by enabling them to adapt to challenges, maintain emotional stability, and recover quickly from work-related pressures. When job demands are high, employees experience psychological and professional strain, which often leads to burnout, subpar audit work, and increased turnover. However, having job resources such as supportive leadership, clear roles, effective teamwork, and mental health-friendly policies can help protect employees from mental health challenges and build their resilience. By having resilience at both the individual and organisational levels, it can keep employees healthy and motivated, protect audit quality, and ensure the company stays strong and successful in the long run.

This paper is organised into several sections. The second section presents relevant literature reviews that draw on the JD-R model as the theoretical foundation. Section Three outlines the methodology underpinning this conceptual study. Section Four presents a schematic overview, while Section Five provides a detailed explanation of the key factors influencing high job demands and their impact on individual well-being and company performance. It also discusses how both organisational and institutional support can help to reduce these negative effects. Finally, this study concludes with key insights, theoretical and practical implications, and recommendations for future research.

2. Literature Review

Job demands such as extended working hours, client complexity, regulatory scrutiny, and role ambiguity consume employees' mental and physical energy, leaving them vulnerable to exhaustion. Understanding these issues from the JD-R perspective is valuable because it helps explain how job demands and available resources affect employees' stress levels, motivation, and performance. Job resources, such as supervisor support, collegial teamwork, organisational recognition, and work–life balance initiatives, serve as protective factors

that mitigate stress, foster resilience, and sustain employee engagement (Bakker & Demerouti, 2017). When demands outweigh resources, the imbalance drives burnout and deteriorating mental health. The interrelation of these elements has a negative impact, as highlighted, illustrating why stress is so pervasive in the accounting profession and emphasising the critical importance of organisational interventions to restore balance.

Stress and Burnout in High-Demand Professions

Stress refers to the mental and physical reactions that arise in response to workplace demands that exceed an employee's coping ability. Burnout, a prolonged state of emotional exhaustion, depersonalization, and reduced professional efficacy, often arises from chronic stress (Maslach & Leiter, 2016). Research has consistently shown that accounting and auditing professionals are highly vulnerable to these outcomes due to workload intensity, role ambiguity, and organisational pressures (Almer & Kaplan, 2002; Herda & Lavelle, 2012). Accountants and auditors often deal with a huge amount of work that further requires them to work extended hours under tight deadlines. Mental health is rarely openly discussed within the profession, and stigma often prevents individuals from seeking help. Professionals often feel unable to discuss mental health because of anxiety about being judged as incapable or lacking strength. This internalised stigma creates a barrier to seeking help or disclosing struggles. Many professionals worry that disclosing mental health concerns may harm their career, risking exclusion, judgment, or negative evaluations. This concern is especially prominent during performance assessments, where revealing a history of mental health issues could result in bias or disadvantage. Studies have consistently linked such perception to burnout, emotional exhaustion, and mental health deterioration.

Corporate Culture and Mental Health

Corporate culture, defined as the shared values, beliefs, and practices within an organisation, plays a crucial role in shaping employee behaviour and well-being (Dóra et al., 2019). A supportive organisational culture cultivates motivation, collaboration, and resilience, whereas toxic cultures, characterised by excessive overtime and a lack of recognition, exacerbate stress. Reports from former Big Four employees reveal the consequences of toxic organisational cultures where excessive work hours and presenteeism are normalised, resulting in burnout and, in tragic cases, death (Mahanta, 2024). A survey conducted by The Association of Chartered Certified Accountants (ACCA) further shows that 71% of auditors in Big Four firms reported mental health suffering due to workplace pressures (McCann, 2024). Work environments that foster stress, conflict, and toxic behaviours can significantly harm employees' mental health and overall well-being (Monteiro & Joseph, 2023).

Since accountants and auditors work within organisations, their well-being is deeply influenced by corporate culture. Organisational culture can be understood as a collective system of beliefs and thought patterns established by leaders and founders, which are subsequently embraced by all employees in the organisation. The prevailing system of culture within an organisation governs employees' work approaches, patterns of communication, and openness (Dóra et al., 2019). It functions as the "personality" of a company, providing the employees direction in achieving the organisational objectives. A positive corporate culture fosters a healthy working environment that prioritizes employee well-being, potentially leading to an increased happiness index.

Leaders who provide vision, encourage collaboration, and inspire team members help create a psychologically safe and motivating work environment (Corrigan et al., 2003). A review of the literature on workplace culture and employee mental health demonstrates that negative organisational cultures, characterised by unsupportive leadership, excessive job demands, and a lack of work-life balance, can significantly harm employees' mental well-being (Monteiro & Joseph, 2023). Conversely, supportive workplaces offer protective factors like social support, fair job expectations, and effective policies, which enhance mental health outcomes (Monteiro & Joseph, 2023). Unfortunately, many accounting and audit firms perpetuate unhealthy behaviors, such as praising long hours and discouraging rest, under the guise of loyalty and success. For example, media coverage has drawn attention to the dangers of toxic workplace culture, as highlighted by the sudden death of Anna Sebastian Perayil, a 26-year-old EY accountant in India, which her family attributed to relentless overwork and which sparked widespread criticism of high-pressure environments in global audit firms (Patel, 2024).

3. Methodology

Data Sources and Analytical Approach

This study employs a conceptual approach to investigate the factors that influence the professional resilience of accountants and auditors. According to Meredith (1993)Conceptual research is useful for bringing variations of findings into a logical framework and for promoting theoretical advancement in areas related to professional well-being. JD-R offered a methodical framework for understanding how high job demands can cause stress and ultimately lead to burnout when they are not balanced by sufficient resources (Demerouti et al., 2001). The JD–R Model is useful in providing viewpoints on the possible responses that can be made by the institutional and organisational levels to overcome the issues. When combined, these viewpoints enable a comprehensive analysis that connects the impact of personal experiences to job demand and organisational and institutional practices.

This study also draws on the existing body of literature on occupational stress, burnout, and well-being in professional service firms. Industry surveys and reports from accounting associations, audit oversight bodies, and mental health organisations were also being analysed and included in this study. The case-based narratives and media reports, particularly those that shed light on workplace cultures within accounting and audit firms, are also included in this study to strengthen the conceptual findings. Together, these diverse materials enable the study to synthesise scholarly insights with practical realities, providing both theoretical grounding and applied relevance. This multi-source approach facilitates triangulation by combining academic, regulatory, and practitioner perspectives. (Bowen, 2009), thereby enriching the conceptual analysis and ensuring relevance to both theory and practice.

The analysis focused on the mechanism by which recurring patterns and conceptual linkages are identified, organised, and interpreted. The analysis is structured around two key themes derived from the conceptual framework:
Job Demands: High workloads, long hours, client complexity, and regulatory scrutiny. These demands can deplete mental and physical resources, leading to negative outcomes such as burnout, reduced job satisfaction, and impaired audit quality, affecting both individual well-being and organisational performance.
Job Resources: Coping mechanisms, organisational support, resilience strategies, and institutional responses that help buffer against the negative impacts of demands.

By integrating these themes, the methodology provides both descriptive insights into the lived realities of accounting and auditing professionals and interpretive analysis that connects workplace experiences to broader theoretical constructs. The approach thus advances understanding of how stress and burnout emerge, persist, and can be addressed within the accounting and auditing profession.

Methodological Justification

Adopting a conceptual analysis is particularly suitable for exploring job demands from a psychological perspective within the accounting and auditing profession for several reasons. First, the phenomenon is multidimensional and under-researched in this specific professional context. While stress and burnout have been studied extensively in healthcare, education, and general organisational psychology, their intersection with accounting and auditing remains comparatively underexplored. Using a conceptual approach facilitates the consolidation of scattered findings into a coherent structure that integrates job demands and the impact of the job resources in response to the issues.

Second, given the sensitivity and stigma surrounding mental health in professional service firms, empirical data, particularly from practising accountants and auditors, may be difficult to obtain openly and reliably. By relying on secondary sources such as scholarly research, institutional surveys, and practitioner accounts, this study overcomes barriers to disclosure while still capturing a rich understanding of the phenomenon.

Third, conceptual research facilitates theory building and refinement. (Meredith, 1993). In this case, the JD–R model was used to explain the research issues faced by the accountants and auditors. The integration of the model in this conceptual paper contributes to theoretical development by contextualising established models within the distinctive realities of the accounting and auditing profession.

Finally, this approach enables practical relevance. By drawing on multiple secondary sources, including regulatory guidelines and reports from professional bodies, the analysis connects academic insights with real-world practices and policy debates. This makes the study not only theoretically rigorous but also directly applicable for firms, regulators, and professional associations seeking to address systemic challenges in workplace well-being.

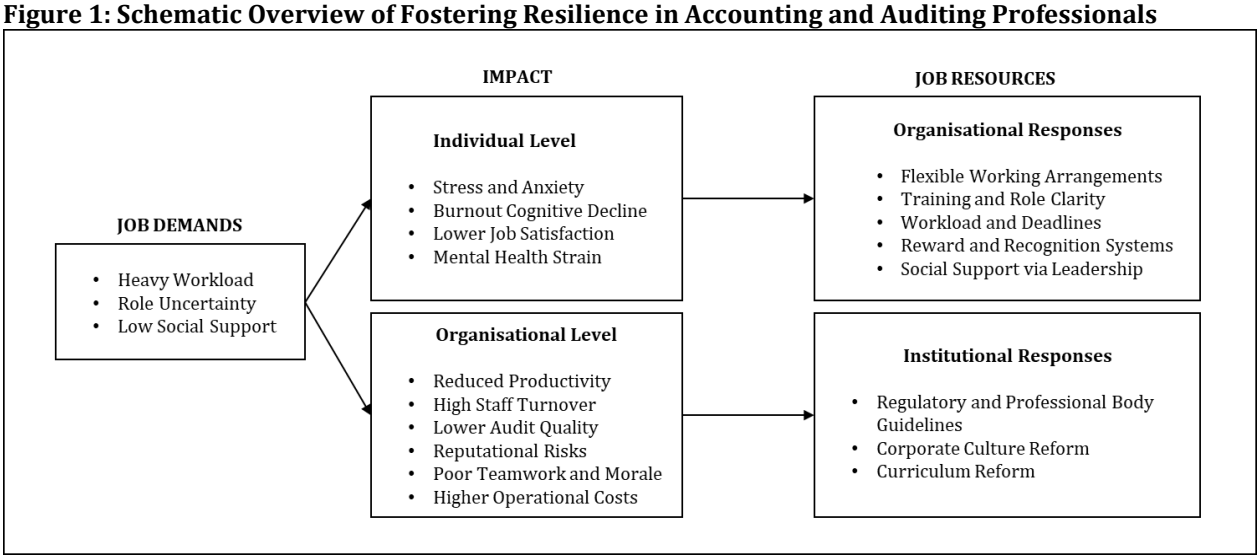
In summary, the conceptual methodology employed is well-suited to generating integrative insights that bridge theory and practice, highlight critical gaps, and lay the groundwork for future empirical investigations.

Schematic Overview

The schematic overview (Figure 1) synthesises the JD–R model in the context of the accounting and auditing profession. It illustrates how job demands (heavy workload, role uncertainty, and low social support) may have a negative impact if no measures are taken to address the issue. To overcome these, the resources available need to be utilised effectively. Resources play a dual role: they buffer the negative impact of high job demands and simultaneously enhance engagement and motivation. (Bakker & Demerouti, 2017). Resources like peer support and supervisory guidance, for example, are crucial in determining job satisfaction and lowering burnout in the accounting and auditing fields. (Charoensukmongkol et al., 2016). It has been demonstrated that these supports, in particular, increase coping skills, reduce the likelihood of burnout, and strengthen resilience. (Schaufeli, 2017).

The elements of work that demand consistent effort and energy are known as job demands. These consist of a high workload, unclear roles, and a lack of social support. While a certain amount of pressure can spur performance, long-term or severe demands deplete workers' mental and physical reserves. This imbalance frequently results in tension, discontent, burnout, and ultimately mental health strain over time. In addition to lowering organisational productivity, the imbalance may raise operating expenses. On the other side, job resources are what enable workers to better handle these demands. These tools improve resilience, engagement, and motivation in addition to mitigating the harmful consequences of stress. Therefore, finding a balance between the demand for jobs and the available resources is crucial. Organisations that have enough resources foster a more positive work environment where people can handle stress, stay healthy, and produce better work.

Figure 1: Schematic Overview of Fostering Resilience in Accounting and Auditing Professionals



4. Understanding the Balance: Demands, Impacts, and Resources

Job Demands in the Accounting and Auditing Profession

Heavy Workload

Professionals in this sector often face demanding deadlines, lengthy hours, and stressful reporting seasons. These elements contribute to burnout, decrease recuperation time, and may cause burnout. (Hameli et al., 2024). One of the most commonly mentioned stressors in the accounting and auditing industry is a demanding workload. Consistently working 55 or more hours a week is linked to a 17% increased risk of heart disease and a 35% increased risk of stroke, according to the World Health Organisation (Johnson & Jasarevic, 2021). These findings are based on two systematic reviews and meta-analyses, synthesising data from over 2,300 surveys conducted across 154 countries between 1970 and 2018, encompassing more than 1.6 million participants. Additionally, during the busy season, workload pressures arise from the strain of limited audit resources, combined with the requirement to complete audits within a tight timeframe (Winoto & Harindahyani, 2021). Prolonged exposure to excessive workloads leads to emotional exhaustion, reduced concentration, and high turnover intention (Park et al., 2021). Over time, workload stress undermines audit quality, as fatigued professionals may overlook errors or take shortcuts. Workloads should be structured to challenge employees appropriately, avoid excessive demands, ensure a comfortable work environment, require task completion as necessary, and align with their skill sets (Herawati et al., 2023).

Within the JD–R model, heavy workload is one of the primary causes that requires sustained determination, often exceeding employees' available time and energy. When workloads are consistently excessive, they deplete emotional and physical resources, leading to strain, fatigue, and ultimately burnout. The JD–R framework also emphasises that without sufficient job resources, such as autonomy, task delegation, and adequate staffing, employees are unable to balance these demands, thereby exacerbating the risk of emotional exhaustion.

Role Uncertainty

In the accounting and auditing fields, professionals frequently interact with various stakeholders. Variations in job expectations can lead to confusion. Such role confusion can increase stress and impact the decisions made by professionals. Employees may feel pressured by mixed expectations from stakeholders. Accordingly, role uncertainty weakens the ability to make effective decisions and triggers anxiety (Hegazy et al., 2023). This may lead to difficulties in coordinating the workload amongst the accountants and auditors. When audit teams are poorly coordinated, communication gaps may exist, resulting in unequal workload distribution (Annelin & Svanström, 2022). Prior studies, such as Hegazy et al. (2023) Found that role uncertainty may contribute negatively to burnout, absenteeism, job dissatisfaction, and higher turnover.

Within the JD–R model, role uncertainty is a stressor that consumes employees' cognitive and emotional resources. When people are uncertain about their roles, reporting lines, or performance expectations, they often spend more time and energy trying to figure things out, rather than focusing on meaningful and productive work. These could lead to emotional exhaustion and disengagement, ultimately causing unfavourable effects or challenges in sustaining resilience at work.

Low Social Support

Job demands refer to the challenges and workload employees face, thus increasing the need to engage coping strategies and relief mechanisms to manage them (Winoto & Harindahyani, 2021). Social support may include emotional encouragement, practical assistance, and guidance from colleagues, supervisors, and family (Drageset, 2021). In high-pressure professions, given the harmful effects of burnout on employee satisfaction, organisations should ensure that workers receive adequate support from both coworkers and supervisors to help prevent burnout (Charoensukmongkol et al., 2016). Social support may come from various sources beyond the workplace, but support from coworkers and supervisors is considered the most impactful (Love et al., 2007). Lack of support not only weakens resilience but also amplifies the spread of stress across teams.

In high-pressure environments, the absence of supervisor or peer support tends to intensify stress and accelerate burnout, whereas supportive environments characterised by open communication, recognition, and

collegiality can significantly foster resilience and well-being (Herawati et al., 2023). However, support from leaders through mentoring and from peers through teamwork can act as a buffer, helping to replenish psychological energy and strengthen employees' ability to cope.

Impacts of Job Demands on Individual and Organisational Well-being

Individual-Level Effects

Stress can be described as emotional exhaustion, anxiety, depression, and a decline in motivation. As such, the stress could result in cognitive impairments such as poor decision-making and a lack of concentration (Hegazy et al., 2023). For auditors, excessive stress can heighten the risk of mistakes and oversights, which in turn directly compromise audit quality and erode client trust. Job stress in the accounting and auditing profession often manifests as burnout, typically defined by emotional exhaustion that can lead to a reduction in personal accomplishment (Maslach & Leiter, 2016). These symptoms have been consistently linked to reduced well-being and job performance in professional service settings (Demerouti et al., 2001; Fogarty et al., 2000).

Stress can disrupt the cognitive abilities that auditors and accountants depend on for sound professional judgment. Neuroscience research indicates that acute stress rapidly impairs prefrontal cortex functions, including working memory, attention control, and flexible thinking (Arnsten, 2009). Chronic stress can alter brain structures in ways that impair executive functioning and self-regulation (Liston et al., 2009). In real-world work settings, this translates into slower information processing, diminished focus, increased errors, and a limited attention span. The negative impact could lead to poorer decision-making and a higher tendency to engage in reduced audit-quality practices, including premature sign-offs and cursory testing (Fogarty et al., 2000; Sweeney & Pierce, 2004).

In addition, workplace stress often leads professionals to experience lower levels of job satisfaction. These contribute to negative affective outcomes such as depression, sleep disturbance, and somatic complaints (Ganster & Rosen, 2013). These symptoms further reduce motivation and engagement, perpetuating a cycle of diminished performance. In the accounting field, prior studies have shown that burnout mediates the relationship between role stressors such as heavy workloads and role ambiguity, and negative outcomes, including job dissatisfaction, absenteeism, and turnover intention (Fogarty et al., 2000; Herbohn, 2004).

Excessive job demands such as heavy workloads, role uncertainty, and limited social support need to be addressed. If these issues are not addressed, employees may become overwhelmed, experience higher stress levels, and face mental health challenges. Over time, these problems can also reappear and affect the organisation as a whole.

Organisational-Level Effects

At the organisational level, wide-ranging implications may emerge, such as lower productivity and high staff turnover. Chronic stress and burnout among accountants and auditors contribute to decreased productivity, low morale, and increased turnover intentions (Fogarty et al., 2000; Hameli et al., 2024). Workloads during peak seasons may have a direct impact on public accountants' job burnout, a type of dysfunctional stress (Sweeney & Summers, 2002), which may affect the high attrition rate, particularly costly for accounting and audit firms, as well as the workflow continuity and knowledge transfer. Burnout reduces motivation and engagement, causing talented professionals to disengage or exit the profession altogether (Ganster & Rosen, 2013).

Stress also undermines team cohesion, leading to communication breakdowns and inconsistent application of auditing standards. (Herbohn, 2004) And may result in low audit quality. Over time, staff frequently work with clients experiencing long-term, severe mental illness, and the environment can become emotionally demanding and exhausting (Corrigan et al., 2003). These auditors may cut corners by signing off on procedures prematurely, conducting only superficial testing, or failing to maintain proper documentation. These reduced audit-quality practices increase the likelihood of material misstatements being overlooked, weaken the effectiveness of risk assessments, and ultimately compromise the credibility of the audit process.

Furthermore, excessive job demands exacerbate negative outcomes and put the company's reputation at risk.

This reduces employee well-being while also impairing ethical judgment and decision-making (Arnsten, 2009; Hegazy et al., 2023). These stress-induced cognitive impairments increase the likelihood of oversight, material misstatements, and even unethical behaviour by auditors (Fogarty et al., 2000; Hegazy et al., 2023). Such unnecessary action may jeopardise the organisation's professional reputation and long-term credibility.

Long working hours, heavy workloads, and regulatory pressures can drain employees' energy, leading to burnout and disengagement (Bakker & Demerouti, 2017). Some professionals may be unwilling to put in extra effort if they feel their high job expectations are not fairly paid. This can lower motivation, weaken teamwork, reduce communication, and lead to employees losing interest in their work. Over time, this can create a culture where people only do the bare minimum instead of working toward shared goals. This kind of culture reduces productivity, breaks trust within audit teams, and harms the quality of work.

An imbalance between high job demands and limited resources can lead to higher operating costs for the organisation. When organisations fail to provide adequate resources or opportunities for recovery, this imbalance intensifies, resulting in high turnover. These problems increase the organisation's costs because they have to spend more on hiring, training new staff, and dealing with lower productivity.

Mobilising Job Resources: Organisational and Institutional Strategies for Resilience

Addressing job demands in accounting and auditing requires coordinated organisational and institutional interventions. These two interventions serve a critical role in shaping how professionals cope with high-pressure environments. While job demands are often unavoidable in this accounting and auditing field, their impact can be mitigated with appropriate strategies. This may include elements such as the introduction of flexible working arrangements, allowing employees to enrol in proper training and guidance, together with exposure to relevant time management practices, complemented by an efficient reward system, and strengthening social support through leadership practices. At the same time, institutional measures such as providing guidelines from regulatory and professional bodies, revamping corporate culture, and curriculum reforms form the broader framework needed to sustain resilience across the profession. Focusing on both levels is essential, as organisational strategies alone may not be sufficient without effective implementation at the firm level. These resources enhance employee coping capacity, reducing the risk of emotional exhaustion (Maslach & Leiter, 2016).

Organisational responses

Implement Flexible Working Arrangements (FWAs)

Organisations can promote work–life balance by enforcing reasonable working hours and providing flexible arrangements. Flexible work arrangements (FWAs) provide an effective means of mitigating the negative impact of heavy workloads in auditing. As job resources, they help cushion the strain created by long hours, tight deadlines, and intense time pressure (Aoife et al., 2025). Flexible work arrangements give employees greater control over when, where, and how they work, allowing auditors to better manage their energy and maintain productivity. Studies indicate that auditors with access to FWAs experience lower levels of emotional exhaustion and depersonalization, two major signs of burnout (Almer & Kaplan, 2002). Organisations that provide employee assistance programs, flexible work arrangements, and recognition systems have been shown to reduce turnover and increase engagement (Maslach & Leiter, 2016).

Although concerns exist regarding audit quality and data security during remote work, these can be managed with robust audit technologies, proper planning, and frequent communication (Aoife et al., 2025). When supported with the right tools and oversight, FWAs not only preserve audit quality but also enhance efficiency by reducing commuting time and allowing greater flexibility in task management. Beyond operational benefits, FWAs serve as a sustainable strategy that alleviates stress, prevents burnout, and fosters higher engagement, thereby aligning employee well-being with long-term organisational performance.

Invest in Proper Training and Guidance

Accounting and audit firms should invest in targeted training programs for their employees, focusing on simplifying complex procedures, clarifying role responsibilities and providing a guideline to deal with the excessive job demand. This reduces confusion, enhances efficiency, and prevents workflow bottlenecks. Soft

skills serve as buffers in high-stress audit environments (Samagaio et al., 2024). Training programs should extend beyond technical skills to encompass soft skills, including leadership, emotional intelligence, and effective communication. These soft skills enable auditors to effectively manage people, articulate their thoughts clearly, and respond calmly under pressure. For example, emotional intelligence helps them recognise and control their own stress while understanding others' emotions. Good communication ensures that tasks and expectations are clearly understood, reducing confusion about roles. Leadership skills enable team members to guide and support one another, particularly during busy audit periods. Altogether, these abilities make work smoother, reduce misunderstandings, and help everyone understand their responsibilities more clearly, thereby increasing role certainty. Role uncertainty is a significant stressor in auditing, as unclear responsibilities and expectations lead to increased anxiety and reduced performance (Hegazy et al., 2023).

Furthermore, encouraging open communication channels between staff and management fosters shared understanding, promotes collaboration, and creates a healthier organisational climate (Hegazy et al., 2023). This allows organisations to better understand the level of training and support employees require. By reducing role ambiguity through structured training and clear guidance, firms can alleviate stress and strengthen workforce resilience.

Workload and Time Management Practices

Issues due to unrealistic deadlines and excessive workloads are frequently cited as the most significant job demands in auditing (Herawati et al., 2023). Within the JD–R framework, unmanaged workload constitutes a demand that drains resources, while realistic deadlines function as a resource that protects employees from burnout (Bakker & Demerouti, 2017). Firms must therefore prioritise workload management by setting achievable deadlines, distributing assignments evenly, and avoiding over-concentration of tasks during peak audit seasons. Strengthening resilience through greater attention to work–life balance is seen as essential, since neglecting members' mental health would undermine the profession's ability to effectively support client adaptation and innovation (Branicki et al., 2023).

Practical measures may include staggering client deliverables, adopting workflow management systems, and assigning additional staff during high-pressure periods. Adjusting workloads not only protects employee well-being but also preserves audit quality, as auditors under extreme time pressure are more prone to errors, ethical lapses, and oversight (Hegazy et al., 2023). Assigning employees tasks that match their abilities without overwhelming them can enhance performance (Herawati et al., 2023). By aligning task demands with available resources, firms ensure a healthier balance that sustains productivity, reduces turnover, and enhances long-term organisational credibility.

Reward and Recognition Systems

Reward and recognition systems serve as critical job resources within the JD–R framework by buffering against high job demands such as heavy workload, long hours, and workplace stress (Bakker & Demerouti, 2017). Recognition of employees' efforts plays a vital role in fulfilling psychological needs such as value and belonging, thereby strengthening resilience and reducing emotional exhaustion. Empirical evidence shows that peer recognition significantly enhances positive psychological functioning and well-being, which in turn predicts higher well-being (Merino & Privado, 2015). Moreover, both supervisor and coworker recognition are negatively correlated with burnout, especially emotional exhaustion, while different forms of recognition (respect, care, esteem) uniquely contribute to mitigating specific burnout dimensions and fostering personal accomplishment (Renger et al., 2020).

Empirical data support the powerful impact of recognition on well-being. A global survey of over 3,000 employees found that 84% reported that burnout negatively affected their mental health, but 69% believed their well-being would improve if they were simply thanked more often for their work (Reward Gateway, 2022). Recognition also fosters engagement, another key resource in JD–R theory. Engaged employees are more resilient to job stressors and less likely to suffer burnout. Employee awards promote recognition, gratitude, and morale, which aid emotional recovery and performance.

Most empirical study shows that timely, honest, and personalised appreciation works best. Jo and Shin's (2025). A large-scale study showed that recognition has a big, positive effect on employee engagement. This

shows how important it is for increasing motivation and well-being. In conclusion, reward and recognition programs are useful workplace tools when properly planned and executed. They assist in combating the weariness and disengagement that accompany long-term stress by attending to the emotional needs of workers, increasing engagement, and fostering trust. By doing so, these systems promote the mental health of workers as well as the general performance of the company.

Strengthening Social Support Through Leadership Practices

Accounting and audit firms should adopt leadership styles that foster collaboration to strengthen social support. Clan control is an informal control mechanism based on shared values, collective norms, and mutual expectations (Cameron & Quinn, 2006)Clan control-based leadership that emphasises personal interaction, decentralised authority, and mutual trust, cultivating a culture that fosters appreciation and stronger bonds among team members. However, effective leadership in audit firms does not have to rely only on close, family-like (clan) control. Leaders who focus on building good relationships, use a mix of leadership styles, and combine them with other approaches can also be effective. In mental health teams, strong and supportive leadership fosters a positive work culture that can significantly reduce employee stress and burnout (Corrigan et al., 2003).

Based on the JD–R model, leadership styles like clan control and other relationship-focused approaches can be important sources of support at work. These types of leadership help reduce the stress caused by heavy workloads or unclear job roles by giving employees social support, trust, and a sense of safety (Bakker & Demerouti, 2017). Effective leadership, therefore, is not optional but essential for maintaining the mental health of accountants and auditors, as well as safeguarding audit quality. Research shows that when supportive leadership, peer collaboration, and recovery opportunities are present, employees are protected against strain and foster resilience (Bakker & Demerouti, 2017). Conversely, when these elements are lacking, chronic strain escalates, reinforcing the risks of cognitive impairment, burnout, and professional misconduct.

Institutional responses

Regulatory & Professional Bodies Guideline

At the profession-wide level, regulatory and professional bodies, such as the International Federation of Accountants (IFAC), the Malaysian Institute of Accountants (MIA), and the Association of Chartered Certified Accountants (ACCA), play a central role. By integrating mental health and well-being criteria into firm evaluations, these institutions create external incentives for organisations to prioritise employee welfare. Burnout hurts employees' physical and psychological health, as well as their job performance and occupational functioning (Salvagioni et al., 2017). Regulatory frameworks should develop criteria to prohibit excessive overtime and encourage accountants and auditors to work within reasonable timelines. These overviews enable equitable task division, particularly during peak audit periods. These may help alleviate uncertainty and prevent overlapping responsibilities. Furthermore, effective standards can help auditors identify early stress issues and provide advice on treatments like job rotation or workload changes. Such institutional interventions expand the structural resources available to individuals, ensuring that demands do not consistently outweigh coping capacities.

Corporate Culture Reform

Beyond formal policies and regulations, a strong workplace culture of health makes a significant contribution to employee well-being. Empirical evidence shows that workplaces with higher employee engagement and lower levels of stress and depression create a more positive and healthy work culture (Marenus et al., 2022). Leaders should set the example by valuing employee well-being as much as productivity, which helps reduce the stigma around mental health issues. By recognising and rewarding efficiency, innovation, and audit quality, rather than just long working hours or physical presence, leaders can help change the workplace culture toward healthier practices. A culture that emphasises sustainable performance becomes a resource in itself, enhancing employee engagement and mitigating the risk of burnout (Bakker & Demerouti, 2017).

Corporate culture plays a critical role in shaping employee behaviour and well-being, in achieving the targeted organisational performance. In the accounting and auditing profession, a culture that normalises long hours, excessive pressure, and presenteeism can exacerbate stress and burnout. This may subsequently compromise

the outcome of the work. Reforming corporate culture to prioritise supportive leadership, open communication, teamwork, and recognition can foster a healthier work environment and build resilience among the accountants and auditors. Such a culture encourages knowledge sharing, collaboration, and resilience, enabling employees to cope more effectively with job demands.

Curriculum Reform: Mental Health in Accounting Education

A third strand of institutional response lies in accounting education reform. Branicki et al. (2023) Underscore that the accounting profession must prioritise health and well-being, particularly mental health, as the pandemic exposed how demanding work environments strain professionals. The profession must begin early by equipping students with resilience and mental health awareness before they enter the workforce. Embedding mental health and stress management in the accounting curriculum helps students prepare for the inevitable demands of the profession, reducing role uncertainty and anxiety during the transition to practice (Branicki et al., 2023).

Industry leaders have increasingly recognised that professional competence alone is insufficient; emotional intelligence and psychological resilience are equally vital. Accordingly, several Big Four firms (e.g., Deloitte, PwC, KPMG) are now integrating EI and well-being training into their internal development programs, and there is growing advocacy for embedding such training into accounting education programs (Micallef et al., 2023). Additionally, ACCA highlights that resilience is a skill that can be developed through training, and it is just as important as technical knowledge in professional education. Their recent guidance emphasises strategies such as stress management, building supportive relationships, and maintaining physical health to help professionals strengthen their resilience and well-being (Yeung, 2024). This reform is important to ensure that future accountants and auditors enter the profession with the skills to manage stress, avoid burnout, and build long-lasting, effective careers.

In summary, institutional responses provide multiple layers of support to help employees manage stress and burnout. Rules and guidelines set clear standards for employee well-being. Meanwhile, corporate culture reform that promotes supportive practices, combined with curriculum reform, may help future accountants become mentally prepared for the job's challenges. Together, these elements can create an effective approach to reducing burnout, supporting both long-term career growth and high audit quality.

5. Conclusion and Recommendations

This study examined the concept of stress and burnout among accounting and auditing professionals, as well as potential solutions to address these issues using the JD-R framework. It was found that the professions are inevitably marked by high job demands such as heavy workloads, role uncertainty, and strict time pressures. These demands, when not counterbalanced by sufficient resources, can lead to stress, emotional exhaustion, and burnout. However, having supportive workplaces, flexible work options, ways to build resilience, and strong company policies can help protect employees from these problems.

Equally important are institutional responses, including structured role training, realistic deadline management, and accessible social support systems, which not only safeguard employees' well-being but also uphold audit quality and professional standards. Unlike much of the existing literature, which broadly associates high-pressure professions with stress and burnout, this paper maps the specific pathways through which excessive job demands in accounting and auditing translate into adverse psychological and organisational consequences. By positioning resilience as a central mechanism for coping with these pressures, the study advances theoretical understanding of how organisational and institutional resources can protect against burnout and sustain professional performance. Beyond extending the JD–R model, the study contributes to practice by directly linking resilience to audit quality, client trust, and the long-term sustainability of the profession.

The implications of this study operate at both the individual and organisational levels. For individuals, the findings underscore the importance of self-care, autonomy, and access to effective coping mechanisms in sustaining performance in high-pressure environments. At the organisational level, the study highlights the importance of proactive leadership, structured training, and policies that promote psychological support for

employees. Together, these efforts help create healthier workplaces, making the organisation stronger and enabling employees, such as accountants and auditors, to be more resilient.

From a policy perspective, several implications emerge. Accounting and audit firms should implement structured interventions such as flexible work arrangements, clearer role definitions, supportive leadership practices, and competency-based appraisal systems to alleviate stress and build resilience. At the institutional level, regulators, professional bodies, and universities can complement these efforts by embedding mental health awareness and resilience training into accounting education and professional standards. Regulators may also consider setting guidelines to limit excessive overtime, particularly during peak audit seasons, to safeguard both employee well-being and audit quality. Collectively, these policies can restore balance between job demands and resources, enhance resilience across the profession, and promote a healthier, more sustainable accounting and auditing practice.

However, this study is constrained by its dependence on conceptual synthesis and secondary sources rather than on empirical field data. The focus on the Malaysian auditing and accounting context may also constrain the generalizability of findings across different institutional and cultural settings. Future research should therefore employ mixed-method or longitudinal approaches to examine causal relationships between demands, resources, and outcomes. Cross-country comparative studies or sector-specific investigations could further enrich understanding, particularly as new technologies, hybrid work arrangements, and regulatory changes reshape the profession.

Overall, this study contributes by extending the JD–R framework to the professional resilience among accountants and auditors, offering practical strategies to mitigate stress and burnout while emphasising the critical role of organisational and institutional resources in sustaining both professional well-being and audit quality.

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