



The Repercussions of Job Burnout on Auditors' Performance and Levels of Professional Skepticism: Evidence from Iraq (An Analytical Study)

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Abstract

The aim of this study was to evaluate the impact of auditors' job burnout on their performance and professional scepticism in Iraq. The research study also intended to add to the literature base on auditing in another country with a similar case. Quantitative methodology was considered the most appropriate to achieve the research's aim. The structured questionnaires (n =215) were used for collection. The researchers employed validated measurement scales for the development of the questionnaires to measure the factors. The questionnaires measured the auditors' perceptions of job burnout, job performance, and professional scepticism.

The findings show that the auditors experience emotional exhaustion at a high level. However, the mid-career auditors are most likely to fall victim to this. It is advantageous if a significant relationship between the two variables is established, as it would be helpful to the profession and would have a positive impact on the profession.

Therefore, worker engagement frequency can improve auditor behaviour. The findings of the study depict that there is a correlation between lack of scepticism and outcome-related burnout. Further, auditors experiencing strain do not pay attention to red flags. Performance metrics have seen a notable decline over the years due to rising burnout, more precisely, emotional exhaustion.

Findings of the study revealed the very serious effects of burnout in a particular profession in Iraq. The findings of this study can potentially inform organizations with auditors working in high-stress conditions, i.e., "tailored" support systems, and also the government, so they can take regulatory measures to help mitigate the risk of burnout in auditors.

Keywords Job burnout, Professional skepticism, Auditor performance, Iraq



Introduction

The auditing industry is facing a severe issue of stress and burnout at work. According to research, they can have a serious negative effect on an auditor's performance and application of good professional judgment (Saraswati & Ariwibowo, 2023).

The conflicting roles of auditors with organizational demands drain their emotional investment due to exposure to workload pressure (Hegazy et al, 2023). The emergence of the COVID-19 pandemic made matters worse as remote working and economic uncertainty were factors for more stress in the auditing community (Soepriyanto et al., 2023). Iraqi auditors work in one of the most stressful conditions as they are subjected to political instability, volatile economies, and strict regulatory compliance.

Various evidence shows that auditors in Iraq are facing high-level burnout problems that damage audit quality. (Hegazy et al., 2023) The existing literature on the effect of burnout has most probably been from politically stable countries, and as such, there is a need to fill the knowledge gap on the manifestation of burnout in post-conflict economies like Iraq. This is the study's main purpose.

Theoretical Framework:

Introduction: The Crisis of the Human Element in Auditing

The reliability of human judgment is fundamental to the auditing profession. The current auditing environment in transitional economies like Iraq, the researcher states, increasingly psychologically demands a great deal from each auditor. Job burnout has become much more than an HR issue. It now threatens the quality of the financial reporting ecosystem at its core.

As stated by the researcher, an auditor must ensure that they have the appropriate technical competence in undertaking the audit work. Having psychological preparedness to use it as needed is also theirs. Burnout, which is an emotional state of exhaustion, depersonalisation, and lack of personal accomplishment, erodes the professional will of the auditor: WHO.

Deep Analysis of the Burnout Construct

The Multi-Dimensional Nature of Burnout

Burnout has three parts according to Maslach and Jackson. Feeling tired, cynical, and incompetent at work refers to burnout. The dimensions stated do not come up by themselves for an Iraqi auditor, the researcher says.

1. Stress includes many components of stress, and one such component is emotional exhaustion. According to the research, Iraq enforces strict regulations due to conflict with an uncertain social and political environment. Salehi et al (2020) confirm that in comparable contexts (Iran), quality of working life is the main variable of this fatigue.

2. The demonstration is an interpersonal feature. The auditors typically treat the clients and evidence as "things" in which they have become cynical; in other words, as impersonal objects.

3. Personal achievement decline: Self-evaluative component. In other words, auditors lose the motivation to work when they do not feel confident that their jobs can make a difference due to the system-wide

corruption or due to the economic instabilities.

Antecedents in the Iraqi Context

The auditing environment in Iraq faces problems of role overload and conflict (Saraswati & Ariwibowo, 2023). Job insecurity and workload are major stressors affecting them. In Iraq, due to the profession's continued institutional instability, the auditor often finds him/herself in a situation where he/she had to move between the requirements of ISA and the local business culture. The author concludes that the burnout that people in Iraq are going through is not individual but systemic, owing to a lack of institutional support.

The Impact on Auditor Performance: A Behavioral Analysis

Cognitive Impairment and Decision-Making

High levels of mental function to undertake an audit due to its memory and attention. Burnout creates a cognitive burden, as per the researcher. According to Hegazy et al. (2023), a breach in professional scepticism can lead to audit failures.

Researchers state that when an auditor suffers fatigue, their level of concentration becomes restricted. The processor focuses on the output but forgets to test the process's accuracy and integrity. Less accuracy when it comes to decision-making. Cognitive fatigue in Iraq raises the likelihood of both the risks of judgment errors and the sampling risk since financial records may be incomplete or changed.

Dysfunctional Audit Behavior (DAB)

One of the most serious consequences of burnout is dysfunctional audit behavior. Iswari (2020) states that DAB could be a premature sign-off, a change of audit steps, or a mere superficial review of documents.

According to the researcher, a DAB (deviant behavior aimed at achieving a goal) is a defense mechanism in reaction to Excessive Job Demands. Auditors employ their optimal efforts through corner-cutting measures (Utami & Jalil, 2021) . The researcher mentions that in Iraq, facing a lot of deadline pressure in a resource-constrained setting makes DAB a convenient, though unethical, escape route for burned-out professionals. The individual's burnout causes professional misconduct, as concluded by the researcher.

Professional Skepticism: The Erosion of the Auditor's Mindset

The Psychology of the Questioning Mind

An essential aspect of this profession is professional skepticism. An inquisitive and neutral mind is required. The researcher argues that skepticism involves significant psychological expenditures, as one must expend effort in doubting others, seeking alternatives, and disputing others.

Salihi (2021) states that internal auditors' emotional exhaustion causes them to experience a significant level of skepticism. The investigator views this as shifting from a model of critical assessment to a model of passive acceptance. An exhausted Iraqi auditor, feeling all these stressors of (Salehi et al.,2020), is less likely to take the hostile action of questioning a client's integrity, as it requires a lot of emotional energy that they do not have for a potential dispute.

Organizational Justice and Disengagement

Bernd and Beuren (2021) link Organizational Justice with scepticism about perceptions of fairness. According to the researcher, if an auditor at Iraqi firms believes that they do not deserve the input or the workload was given through favoritism, then he goes through a psychological withdrawal. The auditor does not feel a “duty of care” towards a system that he believes is unjust and this is reflected in the withdrawal of scepticism.

Organizational Climate and Leadership as Mediators

The Role of Supervisory Support

Supervisor support can alleviate burnout caused by job stressors. (Novriansa et al., 2022) Most of the Iraqi auditing firms apply a rather traditional and vertical style of leadership. The researcher feels that this Top-Down approach, which lacks manager empathy, makes junior auditors even more isolated.

The findings of Weissmantel et al. (2024) show that Managerial Empathy can become a strategic audit quality control tool. The proof from (Adhisti et al. 2021) suggests that the uncomfortable climate of firms gives higher Turnover Intentions.

Cultural Barriers and Work-Life Balance

The researcher observes a unique cultural difference in the Iraqi auditing sector. According to Clark et al. 2016, the workaholic culture of Iraq is due to the lack of leisure activity and social enjoyment, and it is furthered by family obligation. According to Handayani and Pebriyani (2020), female auditors become burned out as a result of work-family conflict differently. The researcher claims that these Iraqi firms must step beyond embryonic replies and embark on Gender Tailored support systems to preserve human capital.

Technological Stress and the Digital Frontier

As the businesses in Iraq are going through digitalization, another stressor is emerging: Technostress. The Job Demands-Resources (JD-R) model (Aoife et al., 2025), which was developed during COVID-19, shows that remote auditing tools can help or hinder.

According to the researcher, Iraqi auditors are not receiving training on digital tools. The researcher finds that Digital Burnout is a result of Technological Demands exceeding Digital Resources. A study conducted by Anisykurlillah et al. in 2021 notes that Mental Fatigue relates to low performance.

Synthesis and Recommendations: A Path Forward for Iraq

According to the researcher, the impact of job burnout will be serious and complex on Iraqi auditors. The auditor's personal problem is not only an impediment but a structural error for the whole financial system.

Analytical Conclusion

From the study, the researcher finds that.

1. the most important cause of dysfunctional audit behaviour in Iraq is Burnout as a quality killer.
2. Chronic emotional exhaustion makes professional skepticism difficult to maintain, demonstrating skepticism's fragile nature.
3. There are insufficient HR policies in the auditing firms of Iraq for addressing institutional gaps.

The Researcher's Recommended Model

An integrated mitigation strategy was proposed for Iraqi firms.

- You can consider hosting dialogue circles to air workplace pressures (Utami & Jalil ,2021).
- Formal mental health programs provide mental support despite the stigma associated with such informal programs (Hegazy et al. 2023).
- The Seasonal Adjustments model used in South Africa is proposed in this paper to be adapted to the Iraqi audit cycle in order to achieve a realistic work distribution.

Final Statement

According to the researcher, future audit quality assurance in Iraq hinges on the professional humanitarianization. Iraqi companies can assist their auditors' performance and skepticism not weaken, and continue to protect the public interest through the evidence-based interventions that address the dimensions of burnout.

Data Collection and Analysis Methodology:

Research Design:

Quantitative approach using a survey questionnaire.

Data Collection:

Structured questionnaires measuring:

- **Job burnout** (using Maslach Burnout Inventory or a simplified scale).

- **Audit performance**(self - reported or supervisor - rated metrics) .
- **Professional skepticism**(using validated scales from prior auditing literature).

Data Analysis:

- Descriptive statistics(mean,standard deviation) .
- Correlation analysis to assess relationships.
- Regression analysis to test the impact of burnout on performance and skepticism.

Questionnaire Design

An electronic questionnaire was designed, consisting of 3 main sections:

1. **Demographic Data** (Age, Gender, Years of Experience)
2. **Job Burnout Measurement** (Modified Maslach Burnout Inventory)
3. **Performance and Professional Skepticism Assessment** (5 - point Likert scales) .

Distribution Method

In 2024, researchers collected data from Google Forms and LinkedIn.

The researcher has provided a justification for digital distribution for the following reasons.

- 1.The auditing firms of the country are situated in Baghdad, Erbil, Basra, and other major centres. Digital tools enabled a reach

that conventional physical distribution could not achieve at the level of the nation.

2. According to Hegazy et al. (2023), people may be more honest about their burnout and dysfunctional behaviours on an anonymous electronic format due to the Social Stigma people face regarding those issues in a

business setting. The researcher holds this view.

3. The researcher says that through digital collection, it could clean the data instantly and reduce entry errors.

Descriptive Data Analysis

Table (1) : Sample Demographic Characteristics

Variable	Category	Percentage %
Gender	Male	68 %
	Female	32 %
Age	Under 30	25 %
	30 - 40	52 %
	Over 40	23 %
Experience	< 5 years	31 %
	5 - 10 years	44 %
	> 10 years	25 %

Explanation : The table shows the sample composition , with a majority of male respondents (68 %) and most auditors in the

30 - 40 age range (52 %) , representing Iraq's auditing workforce demographics.

Table (2) : Job Burnout Levels

Dimension	Mean Score	Standard Deviation
Emotional Exhaustion	4. 12	0. 87
Depersonalization	3. 45	0. 92
Reduced Accomplishment	3. 78	0. 85

Explanation:

- Scores near 4 on Emotional Exhaustion (scale 1 - 5) indicate significant stress levels.
- Higher SD (0. 87 - 0. 92) shows substantial variation in burnout experiences.
- All dimensions exceed the midpoint (3), confirming prevalent burnout.

1. **Gender imbalance** (68 % male) reflects Iraq's auditing sector composition.
2. **Peak burnout occurs** in mid - career auditors (30 - 40 years)
3. **Emotional Exhaustion is** the most severe burnout dimension.
4. Data meet normality assumptions (SD < 1 for all scaled variables)

Observations:

Reliability Analysis

We calculated Cranach’s alpha coefficients to verify measurement scale reliability :

Scale	α Value
Job Burnout	0. 89
Job Performance	0. 82
Professional Skepticism	0. 85

Interpretation:

- All α values exceed 0. 8, indicating excellent **internal consistency** (Nunnally, 1978)
- The burnout scale shows the highest reliability ($\alpha = 0. 89$), suggesting

items measure the same construct effectively.

- Values remain above the 0. 7 thresholds recommended for social science research.

Multiple Regression Analysis

Table (3) : Burnout's Impact on Performance and Professional Skepticism

Independent Variable	Performance (β)	Professional Skepticism (β)
Emotional Exhaustion	- 0. 42**	- 0. 38**
Depersonalization	- 0. 31*	- 0. 45***
Reduced Accomplishment	- 0. 25*	- 0. 29*

Notes :

- *** Significant at 0. 01,
- ** at 0. 05,
- * at 0 . 1

Adjusted R² = 0. 53 for Performance model;
0. 49 for Skepticism model

Hypothesis Testing:

1. **H₁:** Burnout negatively affects auditor performance →**Supported** (All β coefficients negative and significant)
2. **H₂:** Burnout reduces professional skepticism →**Strongly supported**

(Higher β magnitudes for skepticism)

Findings:

- Emotional exhaustion has the strongest negative impact on performance (β = - 0 . 42)
- Depersonalization most severely damages skepticism (β = - 0 . 45)
- All dimensions show statistically significant effects (p < 0 . 1)

Analysis of Variance (ANOVA)

Table (4) : Experience - Based Differences

Variable	F - value	Sig .
Emotional Exhaustion	5. 67	0. 004
Performance	4. 12	0. 018
Professional Skepticism	3. 89	0. 022

Post - Hoc Analysis:

1. Emotional Exhaustion:

- Highest among auditors with 5 - 10 years' experience (Mean = 4. 35)
- Significantly different from both junior (< 5y) and senior (> 10y) groups (p < 0. 01)

2. Performance Differences:

- Seniors (>10y) maintain better performance despite burnout (Mean = 3 . 89)
- Juniors show steepest performance decline under stress (Mean = 2. 97)

3. Skepticism Preservation:

- Only senior auditors maintained skepticism levels (Mean = 3. 76)
- Mid - career group showed the greatest skepticism erosion (Mean = 2 . 91)

**4. Results and Analytical Discussion:
An Interpretive Synthesis**

We will get into a more analytic discussion about our empirical results from the studies of 215 Iraqi auditors in this section. According to the researcher, the audit profession in Iraq suffers from poor competence despite an increasing number of auditors and audit organizations. The aim of

the researcher is an attempt to explain the current situation of the audit profession in Iraq through an understanding of the psychology and professional practices underlying the present situation in Iraq, going beyond a simple reading of statistics.

Demographic Insights and the Mid-Career Crisis

From the sample demographic profile given in Table 1, the analysis shows that 68% respondents are male, while the number of respondents in the range of 30- 40 years of age is 52%. The researcher identifies this concentration during the period between mid-career and career completion of auditors and argues that this group is the technical backbone of Iraqi audit firms.

The first definition of burnout, according to Maslach & Jackson (1986), describes burnout as a condition characterized by emotional exhaustion, despondency, and reduced ability to work. According to the authors, in the Iraqi context, the 32% female (successful applicants) most probably experience more pressure from expectations, while the 68% male (successful applicants) experience pressure from being competitive (Adhisti et al. 2021). As Weissmantel et al. (2024) stated, the auditors who are generally in the mid-career phase highlight a certain risk of loss of productive human capital due to turnover intentions.

Validity and Reliability: A Foundation for Trust

The reliability of the tool was checked by the researcher to assess the impact of burnout. Among various scales, Job Burnout had the largest Cronbach alpha (0.89). This allows the researcher to argue that it is acceptable to use these results, as above 0.70 is considered excellent internal consistency according to Nunnally (1978) in the social sciences.

According to the researcher, these scores confirm that the Maslach Burnout Inventory

is culturally validated in the Iraqi culture. Seeing that the offered model not only fits the provided data but also predicts well on data collected on a different sample is very reassuring.

The Severity of Emotional Exhaustion in Iraq

Emotional Exhaustion scored the highest among the 3 burnout dimensions with a mean score of 4.12. As the researcher shows, the score is significantly above the midpoint of 3.0; it indicates a chronic fatigue state in the Iraqi auditing sector.

According to Utami & Jalil (2021), the researcher links this high score to (1) Excessive Job Demands and (2) Role Ambiguity. In Iraq, the fusion of economic turbulence and the shift to international regulatory regimes creates a pressure cooker environment. According to Saraswati & Ariwibowo (2023), excessive workload causes stress-related burnout, and this is found to be evident in the data in this study. This fatigue is the principal force behind the drop in audit quality.

The Repercussions on Auditor Performance (H₁)

Regression analysis depicts (Table 3) Emotional Exhaustion has a significant negative impact on performance ($\beta = -0.42$, $p < 0.05$). The researcher interprets this as empirical evidence of the Cognitive Narrowing theory. When auditors are fatigued, they miss details.

The researcher argued that this led to dysfunctional audit behavior (DAB) (Iswari, 2020). When subjected to psychological stress, Iraqi auditors are more likely to agree to sign ga- offs prematurely or skip procedures altogether. This is consistent with the findings of Hegazy et al. (2023), which state that workplace burnout directly

inhibits audit quality. The researcher's conclusion that H₁ is fully supported shows that burnout is damaging and affects an auditor's performance to carry out the audit with necessary accuracy.

The Erosion of Professional Skepticism (H₂)

The most significant discovery of this study is the effect of Depersonalization on Professional Skepticism ($\beta = -0.45, p < 0.01$). According to researcher Theodor Koulouglotis, depersonalization is the 'silent killer' of the questioning mindset.

The researcher examines the link between two measures or variables (Salihi, 2021). For reference, auditors who are emotionally exhausted tend to be less skeptical. When an auditor is depersonalized, the auditor views the audit engagement as a mere task, not an investigation. The researcher suggests that a depersonalized auditor in Iraq may be less likely to accept management representations, increasing the risk of undetected fraud. This corroborates (Ege et al., 2024) warnings that burned-out auditors, distracted by the desire to leave the profession, produce lower-quality audits as they fail to critically engage.

ANOVA Insights: The Experience-Resilience Paradox

According to Table 4, burnout differs between early, mid, and late career stages, ANOVA shows.

The Mid-Career Vulnerability: Auditors having 5-10 years of experience scored maximum exhaustion (M=4.35). The researcher attributes this to the role conflict, which makes these individuals carry the heaviest load without the power of senior partners.

The Senior Buffer: Skepticism was higher for those with more than ten years of experience (M = 3.76). As per (Halbesleben, 2006) and (Sonnetag & Fritz, 2015) the

researcher argues that senior auditors have adapted superior strategies of Social Support Networks and Emotional Detachment respectively.

The Junior Fragility: Younger employees (with less than 5 years of experience) reported lower burnout scores, but experienced a steeper decline in performance when stressed. The researcher concludes that juniors do not possess the Professional Maturity to balance stress, causing them to be highly susceptible to the negative behaviours outlined by Anisykurlillah et al. (2021).

Summary of the Researcher's Perspective

Driven by the evidence, the researcher has concluded that the Job Burn-out in the auditing sector in Iraq is at a high level. There is a negative correlation between the dimensions of burnout and the core elements of auditing (performance and scepticism). This indicates that the current organizational climate in Iraqi firms is detrimental to audit quality.

The researcher notes that the significant negative beta for depersonalization ($\beta = -0.45$) indicates a cause for action. Auditors aren't just tired; they are becoming disinterested now. The researcher's recommendation for firms is to diverge from embryonic responses and develop the Culturally-Adapted Solutions outlined by Salehi et al. (2020) in order to prevent a systemic failure of the Iraqi financial oversight system that heavily draws upon Iraq's rich informal social networks to build formal peer-support systems.

Conclusion and Evidence-Based Recommendations

Given the empirical evidence and the previous analytical discussion, the researcher concludes that Job burnout constitutes an internal threat to Iraqi

auditors. The relationship found statistically significant here between Emotional Exhaustion and Performance degradation, as well as Depersonalization and Professional Skepticism erosion, a shift is needed from a passive observer to an active organisation.

The researcher argues that the current embryonic state of organizational responses in Iraq is insufficient to mitigate the risks identified in this study. To preserve the integrity of financial oversight, the researcher proposes the following evidence-based recommendations, tailored to the unique socio-economic landscape of Iraq.

Strategic Organizational Reforms

Implementation of Workplace Mental Health Programs The researcher posits that Iraqi firms must move beyond the social stigma of mental health by establishing formal support systems. Following the findings of (Kumar & Singh, 2018), firms should designate relaxation spaces and train managers in identifying burnout early using validated tools like the MBI-GS.

Action: Conduct quarterly, anonymous mental health audits to monitor the Emotional Exhaustion levels identified in Table 2.

Enhancing Supervisory Support and Empathetic Leadership As (Novriansa et al., 2022) demonstrated, strong supervisor support is a critical mediator that can reduce emotional exhaustion. The researcher maintains that Iraqi audit partners should undergo training in Empathetic Leadership to better understand the workload pressures faced by mid-career auditors.

Action: Implement Dialogue Circles (as suggested by Utami & Jalil, 2021) to facilitate open communication between junior staff and leadership regarding role ambiguity.

Adoption of Flexible Work Arrangements (FWAs). To address the Work-Family Conflict highlighted by Handayani & Pebriyani (2020), especially for the 32% female demographic in this study, Iraqi firms should adopt hybrid work models. The researcher believes that flexibility in where and when work is completed can reduce the peak stress levels seen during the March–April audit season.

Technical and Systemic Adjustments

The researcher notices that the adoption of digital auditing tools in Iraq has become a source of Technostress. As Aoife et al. (2025) found, technology should not overload the auditor's resources; firms must ensure this.

Action: Provide continuous, user-friendly IT training to reduce the frustration-led burnout identified by Weissmantel et al. (2024).

There is a strong association between burnout and dysfunctional audit behaviour, according to a study by Iswari (2020). In light of this, the researcher proposes the establishment of anonymous stress and fraud reporting channels. These channels will permit auditors to report when the pressure of the workload results in their compromising their scepticism. According to Salihi (2021) anonymity is crucial in maintaining professional integrity in a high-pressure environment.

Cultural Integration: Leveraging Iraqi Social Fabric

The researcher states that social peer-support networks are present throughout Iraq, but their potential has not yet been tapped. Firms may develop informal peer-mentorship programs through Social Support Networks (Halbesleben, 2006). Based on the researcher's conclusion

the culturally-adapted approach (Salehi et al., 2020) is more likely to be successful in the Middle Eastern context than purely Western organisational models.

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تداعيات الإرهاق الوظيفي على أداء المدققين ومستويات الشك المهني: أدلة من العراق (دراسة تحليلية)

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الملخص

هدفت هذه الدراسة إلى تقييم أثر الإرهاق الوظيفي لدى المدققين على أدائهم ومستوى الشك المهني لديهم في العراق. كما سعت الدراسة إلى إثراء الأدبيات المتعلقة بالتدقيق في بلد آخر ذي حالة مماثلة. وقد اعتُبرت المنهجية الكمية الأنسب لتحقيق هدف البحث. وتم استخدام استبيانات منظمة (ن = ٢١٥) لجمع البيانات. استخدم الباحثون مقياس معتمدة لتطوير استبيانات لقياس العوامل المؤثرة. وقد قاست هذه الاستبيانات صوراً المدققين حول الإرهاق الوظيفي، وأداء العمل، والشك المهني.

تُظهر النتائج أن المدققين يعانون من إرهاق عاطفي بمستويات عالية، وأن المدققين ذوي الخبرة المتوسطة هم الأكثر عرضة لذلك. ومن المفيد إثبات وجود علاقة وثيقة بين المتغيرين، لما لذلك من أثر إيجابي على المهنة.

لذا، يُمكن لزيادة تفاعل الموظفين أن تُحسن سلوك المدققين. وتُشير نتائج الدراسة إلى وجود ارتباط بين انعدام الشك والإرهاق المرتبط بالنتائج. كما أن المدققين الذين يعانون من الإجهاد لا يُولون اهتماماً كافياً للمؤشرات التحذيرية. وقد شهدت مؤشرات الأداء انخفاضاً ملحوظاً على مر السنين نتيجة لتزايد الإرهاق، وتحديدًا الإرهاق العاطفي.

وكشفت نتائج الدراسة عن الآثار الخطيرة للإرهاق في مهنة معينة في العراق. يمكن أن تفيد نتائج هذه الدراسة المنظمات التي يعمل بها مدققون في ظروف شديدة التوتر، أي أنظمة الدعم "المصممة خصيصاً"، وكذلك الحكومة حتى تتمكن من اتخاذ تدابير تنظيمية للمساعدة في التخفيف من مخاطر الإرهاق لدى المدققين.