

WORK DEMAND AND VOLUNTARY TURNOVER INTENTION OF INDEPENDENT AUDITORS

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ABSTRACT

This study aimed to analyze the influence of work demand on the voluntary turnover intention of independent auditors, considering the mediating effects of work engagement and Burnout Syndrome. The research is descriptive, of the survey type, with a quantitative approach, and includes a sample of 196 Brazilian independent auditors. The results confirmed the positive association between work demand and the voluntary turnover intention of auditors. Additionally, it was evidenced that work engagement acts as a mediator in this relationship. On the other hand, Burnout Syndrome does not play a mediating role in the relationship between work demand and turnover intention. Finally, it was observed that work engagement exerts a negative and neutralizing influence on Burnout Syndrome. These findings provide auditing firms with a deeper understanding of the antecedents of independent auditors' turnover intention.

Keywords: Voluntary Turnover Intention. Work Demand. Work Engagement. Burnout Syndrome. Independent Auditor.

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1 INTRODUCTION

Employee turnover emerges as a significant issue faced by various organizations (Vogt et al., 2021), posing a particularly challenging scenario in the context of auditing firms (Santoso et al., 2018). Beyond the inherent organizational costs associated with this phenomenon, which are common to all companies, auditing firms face an additional problem: auditor instability can directly impact the quality of audits (Pham et al., 2022; Vogt et al., 2021). It is noteworthy that these organizations require highly specialized labor, given that the auditor performs a specialized role resulting from specific training and experience in the organizational environment. This professional is involved in fieldwork that demands continuous learning, reinforcing the need for expertise and stability within the workforce (Beuren et al., 2019; Pham et al., 2022).

It is crucial to emphasize that increased turnover brings a series of negative repercussions for the organization, including costs related to recruitment, selection, training, integration, and employee dismissal. Additionally, intangible costs such as loss of knowledge, workflow interruptions, and the disruption of client relationships, among others, are inherently linked to turnover (Santoso et al., 2018). Turnover represents a significant barrier to retaining specialized labor, directly impacting operational efficiency. Given this reality, controlling turnover intention emerges as a central concern for organizations (Rafiq et al., 2019; Vogt et al., 2021).

In this context, it becomes essential to understand the factors that lead auditors to leave the company, aiming to avoid potential losses resulting from turnover. Auditors are constantly exposed to stressful work environments, which may compromise the quality of audit work (Pham et al., 2022; Suhardianto et al., 2020; Suhayati, 2022) and increase turnover rates (Santoso et al., 2018). The auditing profession is known for its high workload and elevated stress levels, which can negatively affect the quality of audits performed (Suhardianto et al., 2020; Suhayati, 2022). The importance of this topic to the auditing field highlights the relevance of this study.

Certain circumstances resulting from the imbalance between the individual and the environment in which they are situated can culminate in occupational stress, a process in which the individual perceives work demands as stressors, surpassing their coping capacity and triggering negative reactions (Bakker & Vries, 2020). The persistence of occupational stress over time can lead professionals to develop Burnout Syndrome, characterized by emotional exhaustion, depersonalization, and reduced personal accomplishment at work, reflecting a decrease in work effectiveness (Bakker & Vries, 2020; Santoso et al., 2018).

Bakker and Vries (2020) assert that an increase in workplace demands can lead to Burnout Syndrome. Studies such as those by Bakker and Vries (2020) and Yan and Xie (2016) indicate that work demands are the primary contributors to the deterioration of professionals' health. On the other hand, work engagement can promote well-being, motivated behavior, a positive and satisfactory attitude toward work, and professional stability (Schaufeli & Bakker, 2004; Sonnentag, 2017). Moreover, work engagement enhances task performance and helping behaviors in the workplace (Lai et al., 2020).

In the auditing context, Vogt et al. (2021) identified an association between the psychological capital of independent auditors and turnover intention, focusing on the dimensions of optimism and resilience. Psychological capital is defined as a state of positive psychological development, composed of self-efficacy, optimism, hope, and resilience. Additionally, Herda and Lavelle (2012) demonstrated that commitment to the firm can reduce Burnout Syndrome and the auditor's turnover intention. They also found that Burnout Syndrome is positively correlated with turnover intention.

Similarly, Santoso et al. (2018) identified that burnout increases turnover intention while organizational commitment reduces it. Although they may seem similar, commitment to the company and work engagement have important differences. Commitment to the company refers to the strength of an individual's identification and involvement with the organization (Herda & Lavelle, 2012; Santoso et al., 2018), whereas work engagement refers to an individual's

involvement arising from a positive and rewarding psychological state regarding the work they perform (Oliveira & Rocha, 2017).

However, work engagement has been overlooked in the literature (Lai et al., 2020; Oliveira & Rocha, 2017), especially in the Brazilian context (Oliveira & Rocha, 2017). While it is evident that work engagement has a negative relationship with turnover intention, there is a scarcity of studies demonstrating this relationship in the West (Rafiq et al., 2019). Additionally, there is a need to understand its antecedents (Oliveira & Rocha, 2017). In a study involving employees from various sectors, Oliveira and Rocha (2017) highlighted this negative relationship between work engagement and turnover intention, incorporating individual characteristics and situational aspects such as high-performance HR practices and the quality of leader-follower relationships.

Additionally, the literature has addressed work engagement as a factor that drives well-being and professional stability (Schaufeli & Bakker, 2004; Sonnentag, 2017), as well as mitigating turnover intention (Oliveira & Rocha, 2017). While some studies treat work engagement and Burnout Syndrome as opposite states of well-being (e.g., Cole et al., 2012; Maslach & Leiter, 1997), this study adopts the perspective of Schaufeli et al. (2002), which considers both concepts to be correlated yet independent. This view is also shared by other researchers (e.g., Maricuțoiu et al., 2017; Schaufeli & Bakker, 2004; Schaufeli & De Witte, 2017; Sonnentag, 2017).

The discussion centers on whether work engagement is a real variable, with specific antecedents, consequences, and correlates, and a distinct development over time; or if it is simply a redundant concept that can be reduced to the absence of exhaustion (a dimension of Burnout), meaning that engagement is merely the opposite pole of Burnout. Although the number of publications on work engagement has increased, it remains significantly lower than the number of studies discussing Burnout (Maricuțoiu et al., 2017).

In this context, this study seeks to contribute to the discussion by investigating work demand as a precursor to work engagement and turnover intention as a consequence. A close look at work tasks is essential to understand the motivational and affective processes related to work engagement (Sonnentag, 2017). Therefore, the study posits that work engagement is a real variable. Furthermore, in a novel approach, it brings this discussion into the context of independent auditors, examining work engagement and Burnout Syndrome as mediators between work demand and turnover intention.

Regarding the context of independent auditors, it is important to note that the auditing profession is known for being stressful and having high work demands (Suhardianto et al., 2020; Suhayati, 2022). Beyond the common organizational costs associated with turnover, auditing firms face the additional problem that auditor instability can affect audit quality (Pham et al., 2022; Vogt et al., 2021). Therefore, understanding the factors that precede turnover intention in auditing firms is crucial. In this sense, the present study aims to provide insights that may support the establishment of policies aimed at mitigating turnover intention in auditing firms.

This study fills significant gaps in the literature and advances knowledge by investigating work engagement in a context that has been underexplored, such as Brazil (Oliveira & Rocha, 2017). While engagement is recognized for its inverse relationship with turnover intention, there is a scarcity of research confirming this relationship in Western countries (Rafiq et al., 2019). Additionally, the study contributes by exploring work demand as a precursor to engagement and turnover intention as a consequence, highlighting the importance of engagement as a variable distinct from Burnout. This approach is aligned with studies by Maricuțoiu et al. (2017), Schaufeli et al. (2002), Schaufeli and Bakker (2004), Schaufeli and De Witte (2017), and Sonnentag (2017).

By applying this analysis to the context of independent auditors—professionals who face high demands and stress levels (Suhardianto et al., 2020; Suhayati, 2022)—the study broadens the understanding of the factors that precede turnover intention, offering an innovative perspective on the interaction between work engagement and Burnout Syndrome, with work demand considered as the precursor of this critical dynamic. In light of this, the objective of this study is to analyze

the influence of work demand on the turnover intention of independent auditors and the mediating effects of work engagement and Burnout Syndrome. By addressing previously identified research gaps, this study contributes to the discussion regarding the opposing effects of work engagement and Burnout Syndrome in an auditing context, as well as to the identification of work demand, work engagement, and Burnout Syndrome as antecedents of turnover intention within Brazilian auditing firms.

2 THEORETICAL FRAMEWORK

2.1 Work Demand and Turnover Intention

Voluntary turnover intention, characterized by the desire to leave the current organization or pursue a career change, is common across various professions, including auditing firms. In these firms, the intensive training of auditors heightens the impact of this practice (Beuren et al., 2019; Pham et al., 2022). Turnover undermines the quality of audits due to reliance on inexperienced new employees and the loss of knowledge from more experienced auditors (Pham et al., 2022; Vogt et al., 2021).

Turnover can occur due to the employer's decision – involuntary - or the employee's decision – voluntary - motivated by reasons such as the pursuit of better opportunities, dissatisfaction with the work environment, or the desire for professional growth. This latter case, concerning the voluntary intention of the employee to leave the organization, is the focus of this research. Such situations can result in substantial costs for termination and training of new hires, without a clear cost-benefit (Santoso et al., 2018; Siqueira et al., 2014). Siqueira (2014) highlights the importance of understanding voluntary turnover intention, expanding the knowledge of the phenomenon and investigating its roots, stressing not only the need to recruit, integrate, and develop talented professionals but also to retain them.

Therefore, it is essential to identify the factors that lead to turnover among professionals (Silva, 2022). Among these, high work demand has been recognized as a driver of independent auditors' voluntary turnover intention (Hardies, 2023; Wulansari et al., 2021), as well as causing stress and dysfunctions (Suhayati, 2022). In the context of auditing, work demand can be defined as the number of physical and mental activities that an auditor performs and completes within a specific period. This demand is tied to personal factors, such as stress, skills, and experience, as well as contextual factors, such as time pressure, noise, interruptions, and organizational change issues (Suhayati, 2022). These demands refer to high workloads to be completed, combined with the lack of resources to manage them (Suhardianto et al., 2020), and include stressors such as time, pressure, cost control, and performance evaluation (Yan & Xie, 2016).

When auditors face excessive workloads, they tend to perceive this responsibility negatively (Wulansari et al., 2021). In Wulansari et al.'s (2021) study, involving junior auditors in Indonesia working for Big Four firms, it was found that excessive workloads influence turnover intention. According to Suhayati (2022), auditors' workloads can lead to dysfunctions, affecting professional capacity and causing stress, which results in dysfunctions and reduces auditors' effectiveness.

Similarly, Suhardianto et al. (2020) found that high workloads induce excessive conservatism, increasing the likelihood of modifying the audit opinion and compromising the quality of the auditor's report. Pradana and Salehudin (2015) found that junior auditors with high work demands and workload overload exhibit higher turnover intention due to decreased job satisfaction and increased stress. Yan and Xie (2016) emphasize that lack of time and work pressure can lead to high levels of stress, exceeding the auditor's control limits.

Silva (2022) documented that the demand for higher performance levels within the organization exerted pressure on employees, leading to emotional exhaustion and ultimately resulting in an increase in turnover intention. Hardies (2023) also demonstrated, in a study conducted with Belgian auditors, that high workloads lead to turnover. However, his study was

conducted with auditors who had already left the organization, meaning it did not address "turnover intention" but rather actual turnover.

Although some articles mention the damages that high workloads can cause to audit quality (e.g., Suhayati, 2022; Suhardianto et al., 2020), only Pradana and Salehudin (2015) and Wulansari et al. (2021) empirically identified this relationship, both through studies conducted in Indonesia. Given the gap in studies from Western contexts investigating this relationship, the following research hypothesis is proposed:

H₁. Work demand is positively associated with turnover intention.

2.2 Mediating Role of Engagement

In recent years, the growing concern of organizations with talent retention has driven studies focused on identifying the predictors of turnover intention, enabling early detection and strategic planning to mitigate this phenomenon (Beuren et al., 2019; Rafiq et al., 2019; Vogt et al., 2021; Siqueira et al., 2014). Although the factors leading to voluntary turnover are still debated in the literature (Srivastava & Agrawal, 2020), engagement stands out as a crucial psychological variable in reducing this intention (Rafiq et al., 2019; Shin & Jeung, 2019).

The level of employee engagement can increase personal satisfaction and, consequently, reduce turnover intention, even in the face of various challenges (Malik, 2023). This behavior reflects emotional and cognitive connections, as well as a focused dedication to work (Al-Shbiel et al., 2018; Green et al., 2017; Kahn, 1990), operating as a positive psychological experience of energy. Each individual has specific expectations and needs regarding their job, and when these are met, they create a positive and satisfying state of engagement (Green et al., 2017). Moreover, engagement contributes to enhanced task performance and the manifestation of helping behaviors in the workplace (Lai et al., 2020).

Kahn (1990) describes engagement as a state in which individuals can express their "self" in work performance, encompassing a change closely linked to task execution and how people express themselves in carrying out their functions. Schaufeli et al. (2002) and Green et al. (2017) define engagement as a positive and satisfying state related to work, characterized by the dimensions of vigor, dedication, and absorption. Vigor is identified by high levels of resilience and a strong willingness to invest effort in work activities. Dedication, in turn, is characterized by a sense of significance, pride, challenge, and inspiration, representing individuals' emotional involvement with their tasks, commitments, and responsibilities in the workplace. Finally, absorption is defined as a state of complete concentration on work activities, resulting in a perception of time passing quickly, where individuals often find themselves so immersed in their tasks that they struggle to disconnect from work (Green et al., 2017; Schaufeli et al., 2002).

The level of auditor engagement is influenced by their effectiveness and ability to manage work demands, which can lead to varying levels of engagement or disengagement (Yan & Xie, 2016). Engaged employees tend to mobilize their own resources, such as self-efficacy and autonomy, which help them manage work demands and reduce stress-related health issues (Oudkerk & Pool, 2015). This engagement, in turn, has been associated with reducing turnover intention. Malik (2023), for example, investigated this relationship in the banking sector in Indonesia and found that engagement negatively impacted turnover intention, especially when employees had high trust in the company. Schaufeli and Bakker (2004) observed that engagement is positively related to loyalty and attachment to the organization, which can result in lower intention to leave the work. Rafiq et al. (2019) found that engagement positively mediates the influence of trust in management practices on reducing turnover intention.

The study by Al-Shbiel et al. (2018) investigated how the perception of organizational justice influences turnover intention through work engagement. The results revealed that a greater sense of organizational justice is associated with higher levels of work engagement, which, in turn,

leads to lower turnover intention among the junior accountants studied. Shin and Jeung (2019) examined the turnover intentions of proactive employees, demonstrating that work engagement mediates the relationship between work autonomy and turnover intention. Their findings suggest that employees with greater autonomy tend to exhibit higher levels of engagement, thus reducing their likelihood of leaving the organization.

Based on the results of these studies, the hypothesis to be investigated is as follows:

H₂. The relationship between work demand and turnover intention is mediated by work engagement.

2.3 The Mediating Role of Burnout Syndrome

Investigations into occupational stress have frequently focused on the auditing profession (e.g., Herda & Lavelle, 2012; Santoso et al., 2018). Due to the high work demands, this profession can lead to occupational stress (Pham et al., 2022; Suhardianto et al., 2020; Suhayati, 2022; Yan & Xie, 2016), which, if persistent over long periods, can result in Burnout Syndrome (Bakker & Vries, 2020; Santoso et al., 2018). Considered an occupational pathology, Burnout Syndrome can cause both psychological and professional harm, and in its most advanced stage, may completely render an individual's professional life unviable (Vazquez et al., 2015).

Burnout Syndrome comprises three dimensions that respond to stress: emotional exhaustion, which involves feelings of physical and emotional overload; depersonalization, characterized by negative feelings toward others; and reduced personal accomplishment, indicative of feelings of incompetence and declining productivity in the workplace (Maricuțoiu et al., 2017). Emotional exhaustion is closely linked to work demands, manifesting when these demands exceed resources over time (Maricuțoiu et al., 2017).

Previous studies have prioritized external demands on employees, such as salary, benefits, and working conditions, while neglecting intrinsic factors related to the individual. This gap in the approach is a key factor in determining turnover intention (Vogt et al., 2021). Analyses of turnover intention determinants among auditors reveal a significant correlation with Burnout Syndrome (Herda & Lavelle, 2012; Santoso et al., 2018). Factors such as increasing demands in the workplace can result in the development of emotional exhaustion (Maricuțoiu et al., 2017; Wulansari et al., 2021; Yan & Xie, 2016).

The findings from Santoso et al. (2018) indicate that burnout can lead to a strong desire for work change among auditors. Similar results were found by Al-Shbiel et al. (2018) in a study with internal auditors of a publicly traded company in Jordan. These studies also suggest that work exhaustion is directly associated with reduced work satisfaction (Shbail et al., 2018). Emotionally exhausted auditors are susceptible to various negative outcomes (Abuaddous et al., 2018). Abuaddous et al. (2018) demonstrated that auditors with high levels of emotional exhaustion and low levels of depersonalization tend to make higher risk assessments. These findings suggest an adverse impact on the quality of decision-making by these auditors compared to their more engaged peers.

The auditor's work environment is highly stressful (Suhardianto et al., 2020; Suhayati, 2022; Yan & Xie, 2016), and many agree that this stress stems from high work demands (e.g., Pradana & Salehudin, 2015; Suhardianto et al., 2020; Suhayati, 2022). Given that constant stress can lead to burnout (Bakker & Vries, 2020; Santoso et al., 2018), the study of this occupational illness in the auditing context has been increasing (e.g., Herda & Lavele, 2012; Santoso et al., 2018; Silva, 2022). Since burnout is cited as one of the causes of turnover in the workplace (Herda & Lavelle, 2012; Santoso et al., 2018; Silva, 2022; Srivastava & Agrawal, 2020), and it is a variable with both antecedents and consequences (Bakker & Vries, 2020), it is logical to use it as a mediator in the relationship between work demand and turnover intention. Therefore, the following research hypothesis is presented:

H3. The relationship between work demand and turnover intention is mediated by Burnout Syndrome.

2.4 Engagement vs. Burnout Syndrome

Research on work engagement and Burnout Syndrome has attracted substantial attention in recent decades due to the foundations of their definitions (Schaufeli & De Witte, 2017). These terms essentially refer to energy in the workplace context, with engagement associated with positive well-being characteristics (Schaufeli et al., 2002), while burnout involves harmful characteristics such as emotional exhaustion (Maslach et al., 2001).

The debate on the relationship between engagement and Burnout presents two contrasting views. Cole et al. (2012) and Maslach and Leiter (1997) argue that engagement is simply the opposite of Burnout, suggesting a single continuous dimension where the presence of one implies the absence of the other. Conversely, Schaufeli et al. (2002) propose that, while correlated, engagement and Burnout are distinct and independent constructs. This view is supported by empirical evidence from various studies, which show that factors increasing engagement do not always reduce Burnout and vice versa (Herda & Lavelle, 2012; Maricuțoiu et al., 2017; Schaufeli & Bakker, 2004; Sonnentag, 2017; Santoso et al., 2018; Rafiq et al., 2019). Therefore, more studies demonstrating the antecedents and consequences of both engagement and Burnout could help clarify this evidence.

The perspective that Burnout and engagement are opposite poles implies that measures to increase engagement should automatically reduce Burnout (Schaufeli & De Witte, 2017; Sonnentag, 2017). However, recognizing them as independent constructs allows for a deeper understanding, where engagement can be promoted regardless of Burnout's presence. This means that interventions can be specifically targeted to increase engagement without necessarily addressing Burnout, and vice versa. The understanding that these concepts are independent grants work engagement the capacity to be a genuine construct, subject to its own antecedents, consequences, and correlations (Maricuțoiu et al., 2017; Schaufeli & De Witte, 2017; Sonnentag, 2017).

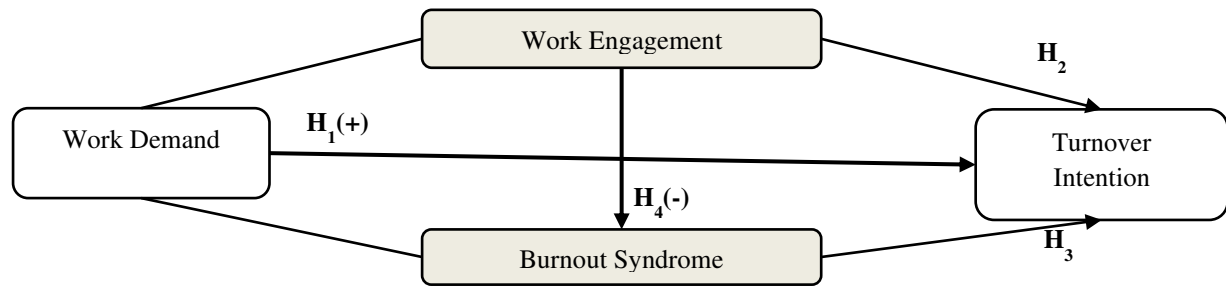
Burnout Syndrome is strongly linked to contextual factors in the work environment, such as excessive workload, lack of control, and insufficient support. In contrast, engagement is more associated with how individuals interact with their tasks and find meaning in their work (Schaufeli & De Witte, 2017). Numerous studies have demonstrated the antecedents, consequences, and correlations of work engagement, showing that interventions in the work environment, such as improving working conditions and organizational support, are effective in reducing Burnout, while strategies promoting personal development and recognition tend to increase engagement (e.g., Al-Shbiel et al., 2018; Maricuțoiu et al., 2017; Oliveira & Rocha, 2017; Sonnentag, 2017). The perspective that these concepts are correlated yet independent seems to be the most coherent.

In the auditing environment, this relationship becomes particularly relevant due to the specific demands and high pressure characteristic of this field (Suhardianto et al., 2020; Suhayati, 2022). Auditors frequently face intense workloads and strict deadlines, increasing the risk of Burnout. However, work engagement can serve as a buffer against these negative effects, promoting greater resilience and well-being. Based on the discussion presented, the following research hypothesis is proposed:

H4. Work engagement is negatively associated with Burnout Syndrome.

The proposed research hypotheses are derived from the interactions between the four constructs of the theoretical model outlined in the study, illustrated in Figure 1.

Figure 1
Theoretical model of research



Source: Author's own elaboration.

3 METHODOLOGICAL PROCEDURES

This study adopts a quantitative, descriptive approach, using primary data in a cross-sectional research design. Data collection was conducted through a survey-based technique. The target population comprises Brazilian independent auditors currently working in auditing firms and with active profiles on the professional network LinkedIn®.

To identify independent auditors, a filter was applied on the LinkedIn platform by searching for "independent auditor." A total of 2.740 invitations were sent, resulting in the acceptance of 1.510 connections. After accepting the invitations, the link to the questionnaire was forwarded. Data collection took place between April and June 2022, resulting in 218 completed questionnaires, corresponding to 14.44% of the target population. A reminder was sent within a 15-day window to encourage participation.

Specific measures were implemented to ensure the reliability, confidentiality, and anonymity of the responses. The Free and Informed Consent Form (TCLE) was used to inform participants about the study, its objectives, risks, and benefits, ensuring their voluntary and informed participation. Furthermore, the anonymity of responses was ensured through anonymous data collection. After collecting and tabulating the data, 22 respondents were excluded for not being independent auditors, as identified by outdated LinkedIn® profiles. The final result was 196 valid responses, representing 12.98% of the total invitations sent.

A sensitivity test performed using the G*Power software to calculate the appropriate sample size confirmed that the response rate obtained is adequate for the study. Using a medium effect size of 0.15, a significance level α of 0.05, statistical power of 0.80, and considering five predictors, a minimum of 92 respondents was identified as necessary for the study.

3.1 Measures

The questionnaire was structured into five sections (50 items): four focused on the analyzed constructs (41 items) and one for respondent characterization (9 items). To measure work demand, the demand dimension of the Work Content Questionnaire (JCQ) adapted from Theorell and Karasek (1996) was used. This adaptation is a shortened version of the original instrument developed by Karasek (1985), known as the Job Stress Scale (JSS). The version used in this study, translated and validated by Alves et al. (2004), comprises five items, with four related to quantitative aspects (work pace and speed) and one addressing qualitative aspects (conflict between different demands).

Work engagement was measured using the Utrecht Work Engagement Scale (UWES), validated and adapted for the Brazilian context by Vazquez et al. (2015). It consists of nine items assessing vigor, dedication, and absorption. Burnout Syndrome was measured using the 22-item instrument adapted by Singh et al. (1994) and validated for the Brazilian context by Schlup et al.

(2021). This instrument, adapted by Singh et al. (1994), derives from the original scale developed by Leiter and Maslach (1988) and is composed of more specific questions tailored to contexts involving management, supervision, and colleagues.

Turnover intention was measured using the nationally validated instrument by Siqueira et al. (2014), which consists of three questions. The final section covered sociodemographic and employment characteristics of the participants, such as age, gender, position, tenure at the firm, firm size, and Big Four affiliation. More details regarding the number of items and the measurement units for the variables are presented in Table 1 below:

Table 1
Research Constructs

Variable Type	Variable	Indicators	Measurement Unit	Source
Independent	Work Demand	5 items	Likert: (1) Never to (5) Always	Theorell e Karasek (1996); Alves et al. (2004)
Mediator	Work Engagement	9 items: 3 (vigor); 3 (Dedication); 3 (Absorption)	Likert: (1) Strongly Disagree to (5) Strongly Agree	Vazquez et al. (2015);
	Burnout Syndrome	24 items: 8 (Depersonalization); 8 (Emotional Exhaustion); 8 (Reduced Personal Accomplishment)	Disagree to (5) Strongly Agree	Singh et al. (1994); Schlup et al. (2021);
Dependent	Turnover Intention	3 items	Likert: (1) Never to (5) Always	Siqueira et al. (2014)

Source: Author’s own elaboration.

3.2 Analysis Procedures

The data were analyzed using Structural Equation Modeling (SEM) through the Partial Least Squares (PLS-SEM) method. This method involves two distinct stages: the first stage consists of evaluating the measurement model, which assesses variables and indicators similarly to Confirmatory Factor Analysis (CFA); the second stage examines a path model to investigate causal relationships between the constructs. Descriptive statistical analysis of the data was conducted using Microsoft Excel® and SPSS (version 14). Hypothesis testing was carried out using SmartPLS 4 (version 4.7.0.8). The detailed results of these analyses are presented in the following sections.

4 RESULTS

4.1 Descriptive Analysis

Regarding firm characteristics, 60% of the respondents worked at Big Four firms. A comparison of the results from these respondents—conducted using multigroup analysis in SmartPLS 4 - did not reveal significant differences between the responses of auditors from Big Four firms and those from non-Big Four firms.

The analysis of the auditors' characteristics reveals a distinctive profile within the studied sample. The significant predominance of respondents from the Southeast region (68.37%) suggests a concentration of major auditing firms in this geographical area, aligning with the regional distribution of companies in the sector. Regarding gender, there is a male predominance (68.88%), consistent with common trends found in previous studies on auditing (Vogt et al., 2021).

In terms of positions held, most participating auditors occupy high-level roles, such as Senior Auditor (25%) and Audit Manager (20.41%), indicating a sample with established experience in the field. Regarding tenure in auditing firms, most respondents have up to 5 years of

experience (55.10%), followed by a significant proportion (17.86%) with 6 to 10 years, showing a balance between younger auditors and those with more extensive service time.

As for age, the predominant groups fall within the 24 to 30-year age range, representing 30.61% of the auditors, and the 31 to 40-year range, accounting for 24.49% of the total. This reflects a relatively young workforce in the auditing sector. These characteristics provide a comprehensive overview of the profile of the auditors participating in the study, which is essential for the appropriate contextualization of the results obtained and the subsequent analyses conducted in the research.

4.2 Measurement Model

At this stage of the research, the Multivariate Structural Equation Modeling (SEM) technique was applied using the Partial Least Squares (PLS-SEM) method. The first component of the analysis focused on the measurement model, which included reflective latent variables. The evaluation of the model encompassed confirmatory factor analysis of the measurement constructs. In this model, all latent variables were initially correlated with one another to assess the constructs' convergent validity, discriminant validity, and internal consistency.

In the initial round, the model revealed that only the latent variable "Turnover Intention" met the recommended criteria for convergent validity, discriminant validity, and reliability. The remaining latent variables did not achieve these criteria, as recommended by Hair Jr. et al. (2019). Therefore, the following indicators were removed: EA3 from the "Work Engagement" construct, SB_EE1, SB_EE2, and SB_RD5 from the "Burnout Syndrome" construct, and DM4 from "Work Demand" due to inadequate factor loadings.

With the removal of these indicators, it was possible to improve the AVE (Average Variance Extracted), which is the mean of the squared factor loadings (Ringle et al., 2014). After this first modification, the model was re-evaluated, and a further adjustment was made by removing the indicator SB_EE5, which no longer met discriminant validity criteria in the second round, despite being valid initially.

It is important to note that model estimates can vary depending on the inclusion or exclusion of indicators or constructs, as highlighted by Hair Jr. et al. (2019). After all iterations, the final model was achieved, totaling 44 items distributed across 4 for work demand, 20 for Burnout Syndrome, 8 for engagement, and 3 for turnover intention. The detailed results for each latent variable are presented in Table 2.

Table 2
Correlation Matrix Between Latent Variables (Final Model)

Variável Latente (VL)	DemTrab	Eng	IntRot	SindBurn
DemTrab	0.724			
Eng	-0.375	0.782		
IntRot	0.507	-0.677	0.947	
SindBurn	0.414	-0.629	0.542	0.597
Composite Reliability	0.815	0.921	0.963	0.838
Average Variance Extracted (AVE)	0.524	0.795	0.898	0.633

Legend: (DemTrab) Work Demand, (Eng) Work Engagement, (IntRot) Turnover Intention, (SindBurn) Burnout Syndrome.
Source: Research Data

The results in Table 2 show that all latent variables in the final model satisfied the criteria for convergent validity, discriminant validity, and reliability. According to Hair Jr. et al. (2019), for convergent validity, the AVE of each latent variable must be equal to or greater than 0.500. For discriminant validity, cross-loadings must be lower than the factor loading of the construct itself, and the square root of the AVE for each variable should be greater than its correlations with other variables. Regarding reliability, composite reliability values must exceed 0.600, indicating

that each latent variable has adequate explanatory power within its construct. With this, the final research model was established, allowing progress to the next phase of analysis, which consists of evaluating the structural model.

4.3 Structural Model

The structural model examines the dependency relationships between the constructs to test the formulated hypotheses, considering the analysis of convergent validity, multicollinearity of the indicators, statistical significance, and the relevance of indicator weights (Hair Jr. et al., 2019). The results of the direct effects from the structural model evaluation are presented in Table 3.

Table 3
Results of Direct Effects from the Structural Model Evaluation

Structural Path	Hypothesis	VIF	f ²	β	Standard Deviation	t-value	p-value	Adjusted R ²
DemTrab > Eng		1.000	0.164	-0.375	0.058	6.463	0.000	0.136
DemTrab > IntRot	H1 (+)	1.239	0.129	0.272	0.060	4.502	0.000	
Eng > IntRot		1.701	0.325	-0.505	0.060	8.429	0.000	0.533
SindBurn > IntRot		1.764	0.015	0.112	0.073	1.535	0.125	
SB_DS > IntRot*		1.398	0.009	0.075	0.062	1.215	0.225	0.530
SB_EE > IntRot*		1.557	0.056	0.197	0.063	3.149	0.002	0.550
SB_RD > IntRot*		1.472	0.001	0.030	0.072	0.414	0.679	0.526
DemTrab > SindBurn		1.164	0.065	0.207	0.060	3.446	0.001	0.427
Eng > SindBurn	H4 (-)	1.164	0.461	-0.552	0.051	10.805	0.000	

Legend: (DemTrab) Work Demand, (Eng) Work Engagement, (IntRot) Turnover Intention, (SindBurn) Burnout Syndrome, (SB_DS) Depersonalization, (SB_EE) Emotional Exhaustion, (SB_RD) Reduced Personal Accomplishment.

Note. Dimensions of Burnout Syndrome.

Source: Research Data.

Based on Table 3, it is observed that most direct relationships are significant at the 1% level, except for the relationship between Burnout Syndrome and Turnover Intention. Therefore, H1, which predicts a positive association between work demands and turnover intention, is supported by a positive beta (0.272). Similarly, H4 is supported, predicting a negative association between work engagement.

In terms of effect size (f²) of the relationships, the results are interpreted according to the criteria established by Cohen (1988), used to assess the importance of each construct within the model (Ringle et al., 2014). The relationship for hypothesis H1 showed a small effect with an f² of 0.129, indicating that work demands have a modest influence on turnover intention. In contrast, hypothesis H4 exhibited a large effect with an f² of 0.461, suggesting that work engagement has a substantial influence on Burnout Syndrome.

Regarding multicollinearity, the VIF (Variance Inflation Factor) values were appropriate in all relationships, with all values below the threshold of 5, indicating the absence of multicollinearity issues in the model, as per Hair Jr. et al. (2019). The explanatory power of the model, assessed by the adjusted R² value, indicated that the model has a moderate to large explanatory power. According to Cohen (1988), in the social and behavioral sciences, adjusted R² values up to 2% indicate a small effect, up to 13% indicate a moderate effect, and above 26% indicate a large effect. Thus, the investigated relationships met the criteria recommended in the literature and yielded satisfactory results.

Table 4
Results of indirect effects

Structural Path	Hypothesis	β	Standard Deviation	t-value	p-value
DemTrab > Eng > IntRot	H2	0.189	0.039	4.904	0.000
DemTrab > SindBurn > IntRot	H3	0.023	0.017	1.390	0.164
DemTrab > SB_DS > IntRot*		0.014	0.014	1.030	0.303
DemTrab > SB_EE > IntRot*		0.072	0.024	2.960	0.003
DemTrab > SB_RD > IntRot*		0.001	0.005	0.123	0.902

Legend: (DemTrab) Work Demand, (Eng) Work Engagement, (IntRot) Turnover Intention, (SindBurn) Burnout Syndrome, (SB_DS) Depersonalization, (SB_EE) Emotional Exhaustion, (SB_RD) Reduced Personal Accomplishment.

Note. Dimensions of Burnout Syndrome

Source: Research Data.

Table 4 shows the results of the mediation effects of the model. The indirect relationship between work demands and turnover intention mediated by work engagement is significant at the 1% level and presents a positive beta of 0.189, supporting H2. This mediation is considered partial, as both the direct and indirect relationships are significant and point in the same direction (Zhao et al., 2010).

H3 of the study was partially supported, as only the emotional exhaustion dimension of the Burnout Syndrome was significant in mediating the relationship between work demands and turnover intention, with significance at the 5% level. The other dimensions — depersonalization and reduced personal accomplishment — did not show significance in this relationship. As a result, when Burnout Syndrome was analyzed with all three dimensions together, it did not present significance in mediating the relationship between work demands and turnover intention.

Additional tests were conducted to understand the lack of significance in this relationship. In a second model, which analyzed the same relationships regarding Burnout Syndrome, the work engagement variable was excluded. In this new model, Burnout Syndrome mediated the relationship between work demands and turnover intention, with significance at the 1% level and a positive beta of 0.166. This result indicates that work engagement plays a crucial role in mitigating the impacts of Burnout Syndrome on turnover intention. When work engagement is present, it neutralizes the direct or indirect influence of Burnout Syndrome on turnover intention.

In other words, the relationship between work demands and turnover intention does not manifest significantly due to the presence of work engagement. However, when work engagement is removed from the model, Burnout Syndrome becomes significantly more influential, indicating that work engagement acts as a protective factor against the adverse effects of the syndrome.

Another important result obtained with this new model is that, initially, the direct relationship between Burnout Syndrome and turnover intention did not show significance. However, after the exclusion of work engagement, Burnout Syndrome became significant at the 1% level, with a beta of 0.402. Therefore, in the absence of work engagement, Burnout Syndrome has substantial explanatory power regarding auditors' intention to leave the company.

4.4 Discussion

The results confirm that work demands have a positive association with independent auditors' turnover intention (H1). The relationship suggests that as work demands increase, the likelihood of auditors considering leaving the organization also rises. This finding is consistent with the existing literature (e.g., Pradana & Salehudin, 2015; Wulansari et al., 2021), which points to a high workload as a significant stress factor that can lead employees to seek other opportunities.

However, when work engagement acts as a mediator (H2), the influence of work demands on turnover intention is less expressive. This result suggests that in high work engagement situations, work demands exert less influence on turnover intention compared to contexts with low or no work engagement. This outcome aligns with previous studies, such as those by Schaufeli

and Bakker (2004), Oliveira and Rocha (2017), and Al-Shbiel et al. (2018), which also found a negative and significant relationship between work engagement and turnover intention, indicating that more engaged auditors have a lower intention of leaving the company, even when facing high work demands.

On the other hand, the hypothesis that Burnout Syndrome would mediate the relationship between work demands and turnover intention (H3) was only partially supported. Only the emotional exhaustion dimension showed significance, indicating that the emotional aspects of Burnout are more critical in the intention to leave the organization. This result emphasizes the importance of addressing Emotional Exhaustion, one of the main factors related to Burnout in auditors, as identified by Beuren et al. (2019).

The study found that work engagement is related to Burnout Syndrome and can mitigate its effects. This result is in line with previous studies (e.g., Schaufeli & Bakker, 2004; Oliveira & Rocha, 2017; Sonnentag, 2017). Additional tests, by removing work engagement from the complete model, showed that Burnout Syndrome mediates the relationship between work demands and turnover intention, indicating that work engagement minimizes its effects in the model. This finding supports H4, which negatively associates engagement with Burnout Syndrome.

The research reinforces previous findings (e.g., Maricuțoiu et al., 2017; Oliveira & Rocha, 2017; Schaufeli & Bakker, 2004; Sonnentag, 2017) by suggesting that, although correlated, work engagement and Burnout Syndrome are independent, showing that engagement has its own antecedents. Although the focus was not to analyze the direct effects of Burnout Syndrome on turnover intention, it is important to note that the removal of work engagement revealed significance in the relationship between Burnout Syndrome and turnover intention. This finding is consistent with studies such as Santoso et al. (2018) and Schaufeli and Bakker (2004), which found a positive association between Burnout Syndrome and turnover intention.

The results highlight the importance of work engagement, as in the complete model, only Emotional Exhaustion from Burnout Syndrome predicted turnover intention. However, by removing engagement, Burnout Syndrome begins to mediate the relationship between work demands and turnover intention. The results indicate that Depersonalization and Reduced Personal Accomplishment explain turnover intention in audit firms only in the absence of work engagement.

Feelings of devaluation are related to a lack of satisfaction and meaning in work performance, similar to the reduction of personal accomplishment, which involves feelings of incompetence and low productivity (Maricuțoiu et al., 2017; Wulansari et al., 2021). Thus, these negative factors reduce the well-being and motivation of auditors, leading them to seek a work environment where they feel more valued and satisfied with their contributions (Silva, 2022). This finding emphasizes how engagement can minimize Burnout Syndrome in auditors, aligning with studies such as those by Rafiq et al. (2019) and Shin and Jeung (2019), which point to engagement as a psychological factor influencing the reduction of turnover intention.

Work engagement is considered a positive and fulfilling work-related state, characterized by vigor, dedication, and absorption (Green et al., 2017). In the absence of this positive state, negative feelings toward others, which characterize depersonalization, and feelings of incompetence and declining productivity in the work environment, referring to reduced personal accomplishment, become evident factors leading to auditors' turnover intention. This finding reflects the importance of work engagement in maintaining auditors' well-being and retention within the organization.

5 CONCLUSION

This study analyzed the influence of job demands on the voluntary turnover intention of independent auditors, considering the mediating role of work engagement and Burnout Syndrome. The results indicate that job demands increase auditors' turnover intention, but this influence is reduced when mediated by work engagement. Work engagement proved to be an essential factor

in neutralizing the negative effects of Burnout Syndrome. When work engagement is removed from the model, the mediation of Burnout Syndrome becomes apparent, highlighting its strength in neutralizing the effects of Burnout Syndrome.

The results of this study have practical implications for audit firms. First, organizations should be mindful of the workload imposed on auditors and seek ways to reduce the stress associated with high work demands. Implementing time management policies and providing adequate resources can help mitigate these negative effects. Second, fostering a work environment that promotes engagement can be an effective strategy to reduce turnover. Professional development programs, recognition for good work, and opportunities for growth within the organization are examples of practices that can enhance auditors' engagement.

A relevant contribution of this research is the finding that, in situations of high work engagement, work demands exert less influence on turnover intention, highlighting the importance of engagement for auditors. This study innovates by presenting the mediation of work engagement in the relationship between work demands and turnover intention of independent auditors. Additionally, it reinforces the importance of engagement in the audit context, showing that even in scenarios of high work demands, auditors tend to stay with the organization when they are engaged.

Finally, management should be aware of signs of Burnout among employees and take proactive measures to address them. This can include offering emotional support, promoting a healthy work-life balance, and creating an organizational culture that values employee well-being. Therefore, this study makes a practical contribution to audit firms by addressing the negative consequences of auditor turnover. As explained by Vogt et al. (2021) and Santoso et al. (2018), turnover entails tangible organizational costs, such as termination and training expenses, and intangible costs, such as a reduction in audit quality (Pham et al., 2022; Vogt et al., 2021). Moreover, the study highlights how work engagement can attenuate turnover intention, even in high-demand work scenarios, suggesting that audit firms should create contexts and environments that promote work engagement.

As for theoretical contributions, the study reinforces the theory that high work demands are positively associated with voluntary turnover intention. Furthermore, it confirms the hypothesis that work engagement acts as a crucial mediator, mitigating the negative effects of high demands on voluntary turnover intention, highlighting the importance of engagement as a protective factor. The study also contributes by exploring Burnout Syndrome as a mediating variable, revealing that emotional exhaustion, one of the dimensions of Burnout, is particularly relevant in mediating the relationship between work demands and turnover intention. This finding complements the existing literature by underscoring the importance of addressing emotional exhaustion to reduce turnover intention (Maricuțoiu et al., 2017; Wulansari et al., 2021).

Additionally, the study offers an integrated perspective by simultaneously considering the role of engagement and Burnout Syndrome, demonstrating that work engagement can neutralize the adverse effects of Burnout. This dual approach is innovative, providing a more comprehensive view of the factors that influence voluntary turnover intention and highlighting the need for organizational strategies that promote engagement and prevent Burnout.

5.1 Limitations and research suggestions

This study presents some limitations. Firstly, the sample was composed of auditors from a specific context, which may limit the generalization of the results to other geographic regions or economic sectors, as different organizational practices and cultures may influence the investigated relationships in distinct ways. Furthermore, the research adopted a cross-sectional method, conducted at a single point in time, which prevents the identification of causality between the studied variables. To confirm the suggested causal relationships, longitudinal studies that follow

auditors over time would be necessary, providing a more robust understanding of the dynamics between job demands, engagement, Burnout, and turnover intention.

Data collection through questionnaires constitutes another limitation, as it may induce response bias and affect the accuracy of the results. Additionally, the research focused on job demands, engagement, and Burnout Syndrome, without considering other relevant factors such as organizational support, work climate, and well-being policies, which may also influence turnover intention. These limitations do not invalidate the results evidenced in this study and serve as a basis for future studies on the subject, as they represent fertile ground for further research.

To deepen the understanding of the investigated relationships and overcome the limitations of this study, several directions for future research are proposed. Conducting longitudinal studies would allow auditors to be followed over time, providing a clearer view of the dynamics between the discussed variables. It is also recommended to use mixed methods of data collection, including qualitative interviews, observations, and administrative data, as they contribute to a more robust understanding. Additionally, future research could explore the role of other organizational and individual factors, such as social support, flexible work policies, leadership, and workplace well-being, offering a more holistic view of the causes of turnover intention.

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AUTHORS' CONTRIBUTIONS

Roles	1° author	2° author	3° author
Conceptualization	♦	♦	
Data Curation		♦	
Formal Analysis	♦		
Funding Acquisition	-	-	-
Investigation	♦	♦	
Methodology	♦	♦	
Project Administration			♦
Resources	-	-	-
Software		♦	
Supervision			♦
Validation	♦	♦	
Writing – Original Draft	♦	♦	
Writing – Review & Editing	♦	♦	

CONFLICT OF INTEREST

The authors claim that there is no conflict of interest in relation to this submitted work.