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A literature review on work stress and audit quality reduction behavior: trend and future challenges

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Abstract

Research aims: This research aims to identify research development on work stress and its impact on audit quality reduction behavior.

Design/Methodology/Approach: This qualitative study used the systematics of the PRISMA protocol review to analyze relevant articles.

Research findings: Some research has focused more on the causes of job stress and audit quality reduction behavior. However, recent research has begun to harness the positive potential of auditors to reduce work stress and audit quality reduction behavior.

Theoretical contribution/Originality: This study contributes to the literature review on work stress and audit quality reduction behavior.

Practitioner/Policy implication: This review is expected to help organizations understand developments and findings related to work stress and audit quality reduction behavior, as well as support the development of effective stress management programs in the auditor's work environment.

Research limitation/Implication: This literature review focuses only on the impact of job stress on audit quality reduction behavior. Nevertheless, it is still possible that work stress can also impact other aspects beyond audit quality reduction behavior, such as auditor performance and auditor judgment.

Keywords: Audit Quality Reduction Behavior; Literature Reviews; Resilience; Stress; Soft Skills



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Introduction

Auditors are independent parties who provide confidence in management's financial statements. They thoroughly examine the company's financial statements, ensure compliance with accounting standards, identify potential risks, and detect errors or fraud (Smith & Emerson, 2017). The auditor's opinion affects the credibility of the company's financial statements by providing actual information. The auditor must generate high-quality audits per audit standards and avoid dysfunctional conduct (Elinda et al., 2019).

One form of dysfunctional behavior carried out by auditors while carrying out their duties is audit quality reduction behavior (AQRB) (Elinda et al., 2019). According to Smith and Emerson (2017) and Smith et al. (2018), AQRB can include various things, such as accepting weak audit arguments, failure to test appropriate accounting principles, in-depth document

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review, premature termination of audit stages, and reduction in audit activities, including collection of audit evidence below the proper standard.

AQRB has been a source of concern for years, with few studies reporting high numbers of auditors admitting to engaging in one or more of these behaviors. According to Raghunathan (1991), 55% of research respondents in America have engaged in premature sign-off. Willett and Page (1996) reported that 70% of auditors in the UK who were respondents to their research had performed audit quality reduction behavior. Coram et al. (2003) stated that as many as 63% of auditors in Australia claimed to be involved in AQRB. In addition, Paino et al. (2010) also reported that 72% of all auditor respondents in Malaysia admitted to being involved in one or more AQRBs, at least "sometimes."

Nor et al. (2015) showed that only a small percentage (5.11%) of auditors in Malaysia have never engaged in audit quality reduction behavior. Smith and Emerson (2017) reported that about 18.6% of auditors in America are involved in audit quality reduction actions at least occasionally. The survey results by Nehme et al. (2021) indicate that auditors in the UK deliberately engage in dysfunctional actions in their work.

Moreover, this also applies to auditors in Indonesia. Based on data from the Secretariat General of the Communication and Information Services Bureau of the Ministry of Finance of the Republic of Indonesia, there was a licensing freeze for 48 auditors until 2021 by the Center for Financial Professional Development (PPPK) due to violations of audit standards carried out by auditors. Data on the number of Indonesia auditors who committed several violations of audit standards are detailed in Table 1.

Table 1 Violation of Audit Standards

Audit Standard	Types of Violations	Number of Auditors				
		2017	2018	2019	2020	2021
SA 315	Identification and Risk Assessment of Material Misstatement Through Understanding of Entities and Their Environment	13	9	14	9	3
SA 330	Audit response to assessed risks	13	9	14	9	3
SA 500	Audit evidence	13	9	14	9	3
SA 700	Formulation of an opinion and reporting on financial statements	2	6	4	3	1

Source: Secretariat General of Communication and Information Services Bureau, June 2022

Nor et al. (2015) stated that audit quality reduction behavior technically occurs when auditors do not carry out audit procedures correctly, which are necessary to complete their duties. Furthermore, Nor et al. (2015) noted that this behavior will not only hurt individual auditors but also threaten engagement results and audit opinions' validity. Audit risk, according to Coram et al. (2003), Gundry and Liyanarachchi (2007) and Nor et al. (2015), will increase if the audit work is not carried out and executed properly; this can lead to a higher likelihood of the audit firm issuing an incorrect audit opinion. Therefore, Otley and Pierce (1996) and Herrbach (2001) stated that AQRB poses a serious threat to

audit quality because, according to Elinda et al. (2019), producing a quality audit is the responsibility of an auditor.

Audit quality is of great importance because it can affect the reliability of financial statements and protect the interests of its users (Coram et al., 2008; Elinda et al., 2019; Smith & Emerson, 2017). In addition, audit quality is also a crucial factor in the decision of client management to continue or end the relationship with auditor services (Johari et al., 2022).

The cause of audit quality reduction behavior, according to Smith et al. (2018), is due to certain pressures felt by auditors. Public accounting is a stressful profession, and it has been proven that this demanding environment exerts a negative influence on job performance, as Otley and Pierce (1996), Coram et al. (2008), Herda and Martin, (2016), and Smith and Emerson (2017) have argued. The same was expressed by Johari et al. (2022), who stated that the causes of audit quality deterioration behavior carried out by auditors in various countries could be influenced by situational factors.

One of the situational factors that can influence dysfunctional audit behavior in the auditor's work environment is stress (Johari et al., 2022). Smith and Emerson (2017) note that job pressure and deadlines are the main reasons for dysfunctional auditing. The demanding environment has been shown to hurt auditor performance. Auditors experiencing stress may not be able to carry out audit procedures correctly. This can lead to poor audit quality or promote dysfunctional audit behavior, as mentioned by Winoto and Harindahyani (2021) and Hau et al. (2023).

Extensive research has been conducted on dysfunctional audit behavior and the reduction of audit quality, but there remains a limited update in the literature review regarding this topic. This article aims to bridge these gaps in understanding and highlight the progression of research concerning stress among auditors and its influence on the reduction of audit quality behavior. This study complements literature reviews that several previous researchers have conducted. Smith et al. (2010) and Kesimli et al. (2018) focused on the stress factors by auditors. While Nouri and Parker (2020) further explored the causes of turnover intention, Shachariyah and Rochayatun (2023) highlighted the causes of deterioration in audit quality. Even though Smith et al. (2010), Kesimli et al. (2018), and Shachariyah and Rochayatun (2023) did a general literature review, Nouri and Parker (2020) gave a more detailed review that provides direction for future research on turnover intention.

Therefore, this study is vital in understanding the development of research on auditor work stress, which impacts audit quality reduction behavior. Stress in the context of work is inevitable, especially for individuals working in an organization. Work-related factors or their organization cause the most pressure on workers to feel (Jones, 2010). The auditor's work environment is considered stressful, which has been shown to hurt auditor performance (Herda & Martin, 2016; Smith & Emerson, 2017). Elinda et al. (2019) stated that producing a quality audit is the responsibility of an auditor, so the auditor is one of the important factors in the audit process (Morris & Empson, 1998; Utami & Nahartyo,

2013). Therefore, by understanding the development of research related to work stress in auditors, a discourse can be built on efforts to overcome or reduce the impact of stress on auditors. As stated by Smith and Emerson (2017), what is more important is managing and minimizing the detrimental effects of stress in the auditor's work environment before the stress has a negative impact.

A literature review thus aims to identify gaps in existing research, enabling the discovery of areas that lack sufficient depth or exploration, thus providing impetus for further research. This review aims to help practitioners: (1) understand the latest developments and findings regarding stress experienced by auditors, and (2) develop effective stress management programs in the auditor's work environment.

Literature Review

Public accounting is a stressful profession. According to Smith and Emerson (2017), sources of pressure can be workload pressure during peak seasons, dealing with more demanding clients, completing work with inflexible deadlines, and demands for self-development. Furthermore, they mentioned that this demanding environment has negatively influenced job performance.

Stress is a condition in which individuals experience pressure due to various factors that affect them. Pressures that exceed an individual's capacity to cope with them can produce a psychological impact referred to as stress, while work-related pressures are known as work stress (Britt & Jox, 2015). Work stress in auditors can eventually impact dysfunctional behavior, affecting auditors in completing their work. According to Gibson et al. (2012), some of the consequences of stress are disruptive, counterproductive, and potentially harmful.

Auditors engage in a type of dysfunctional conduct known as audit quality reduction behavior, as noted by Nor et al. (2015) and Elinda et al. (2019). This behavior entails the deliberate mishandling of audit procedures, leading to a reduction in reliable audit evidence. Such actions can render the collected evidence unreliable, inaccurate, or insufficient in both quantity and quality, as described by Smith and Emerson (2017) and Elinda et al. (2019). According to Herrbach (2001), the behavior of reducing audit quality poses a significant risk to the integrity of audits. This is because the evidence gathered during audit procedures may be insufficient, inadequate, and impractical for auditors to form opinions about the fairness of the financial statements they are auditing. Gundry and Liyanarachchi (2007) add that the auditor's failure to carry out audit steps properly leads to the possibility of the auditor producing an inappropriate opinion. Therefore, this literature review relies on the following research questions.

RQ₁ : How does work stress in auditors impact improving audit quality reduction behavior?

Previous literature studies discussing stress in auditors, such as those presented by Smith et al. (2010) and Kesimli et al. (2018), have reviewed the factors that trigger stress and its impact. However, both did not emphasize the occurrence of audit quality reduction behavior due to stress experienced by auditors. Furthermore, research by Nouri and Parker (2020) highlighted the causes of turnover intention in auditors. Meanwhile, Shachariyah and Rochayatun (2023) focused on decreasing audit quality without focusing on stress aspects. Therefore, this study aims to complement the existing literature reviews, fill knowledge gaps, and identify research developments related to stress in auditors that impact audit quality reduction behavior.

Research Method

This section discusses how to take articles on work stress in auditors and how it affects audit quality reduction behavior. This research methodology adopted the PRISMA method as used by Shaffril et al. (2018). PRISMA's techniques include conducting systematic reviews, defining eligibility requirements and exceptions, carrying out the review process's identification, screening, and eligibility phases, and performing data abstraction and analysis using resources like Scopus, Google Scholar, and Emerald.

The PRISMA method has three advantages: 1) defining research questions clearly to conduct systematic research, 2) establishing inclusion and exclusion criteria, and 3) endeavoring to scrutinize a vast scientific literature database within a specified timeframe. The PRISMA method allows the search for relevant information related to work stress in auditors and its impact on audit quality reduction behavior, as explained by Sierra-Correa and Cantera Kintz (2015) and Shaffril et al. (2018).

The review relied on electronic databases from Scopus, Emerald, and Google Scholar. Using more than one search source aimed to avoid bias in data retrieval and provide complementary advantages to each other, considering that no single database is perfect, as explained by Durach et al. (2017) and Xiao and Watson (2017). The authors used the same strings or keywords used in Scopus and Emerald for searches through Google Scholar, although not all were used simultaneously.

This review established several eligibility and exception criteria. First, it selected only journal publications with empirical data, thus excluding review articles, books, book chapters, and conference proceedings from the study. Second, to prevent confusion and translation difficulties, the search included only English publications, excluding non-English ones. Third, the authors chose 12 years (between 2012 and 2024) to observe the development of research on work stress in auditors and its impact on audit quality reduction behavior (refer to Table 2).

The systematic review method consists of four parts. The first step is to determine the keywords utilized in the search process. Based on previous research, similar keywords were used and related to job stress, AQBR, and dysfunctional auditing (see Table 3).

Table 2 Inclusion and Exclusion Guidelines

Guidelines	Inclusion	Exclusion
Category	Article	Review articles, books, book chapters, and conference proceedings
Communication	English	Non – English
Timeframe	2012 – 2024	< 2012

At this stage, the total number of articles obtained based on keywords was 204. The total number of articles that did not meet the criteria was 63, leaving a total of 104 articles that met the criteria.

During the filtration stage, the authors did not find any duplicate articles. In the feasibility stage, the authors removed 131 articles for not focusing on job stress on auditors impacting audit quality reduction behavior or dysfunctional auditing.

The remaining ten articles were eligible for review because they were fully accessible (see Figure 1). According to Robinson et al. (2011) and Bettany-Saltikov (2012), reviewers usually review fewer than 50 articles, often even fewer than 10. Therefore, the authors could conduct this review because ten articles that met the criteria were obtained. The fourth stage involves analyzing eligible articles. The study focuses on stress variables used in the articles and examines the research pattern researchers have conducted.

Table 3 String for the Electronic and Manual Article Search Process

Database	Keywords
Scopus	TITLE-ABS-KEY ("reduce audit quality" OR "reduce audit quality practice" OR "reduce audit quality behavior" OR "replacing audit procedures" OR "altering audit procedures" OR "dysfunctional audit behavior") AND ("role stress" OR "work stress" OR "stress")
Emerald	((("reduce audit quality" OR "reduce audit quality practice" OR "reduce audit quality behavior" OR "replacing audit procedures" OR "altering audit procedures" OR "dysfunctional audit behavior") AND ("role stress" OR "work stress" OR "stress"))

Result and Discussion

According to Figure 1, ten articles were gathered between 2017 and 2024. A summary of these articles is provided in Table 4. Many researchers have delved into workplace stress among auditors, investigating the impact of job stress on diminishing audit quality.

Amiruddin (2019), Hau et al. (2023), and Mannan et al. (2023) show that high levels of work stress have an impact on audit quality reduction behavior. The studies also examine what factors cause auditors' work stress. The three researchers also mentioned that time budget pressure and workplace-family conflict have an impact on the occurrence of work stress. In addition, Amiruddin (2019) and Hau et al. (2023) stated that role ambiguity can increase the level of work stress, while Mannan et al. (2023) noted that role ambiguity has no impact on work stress on auditors.

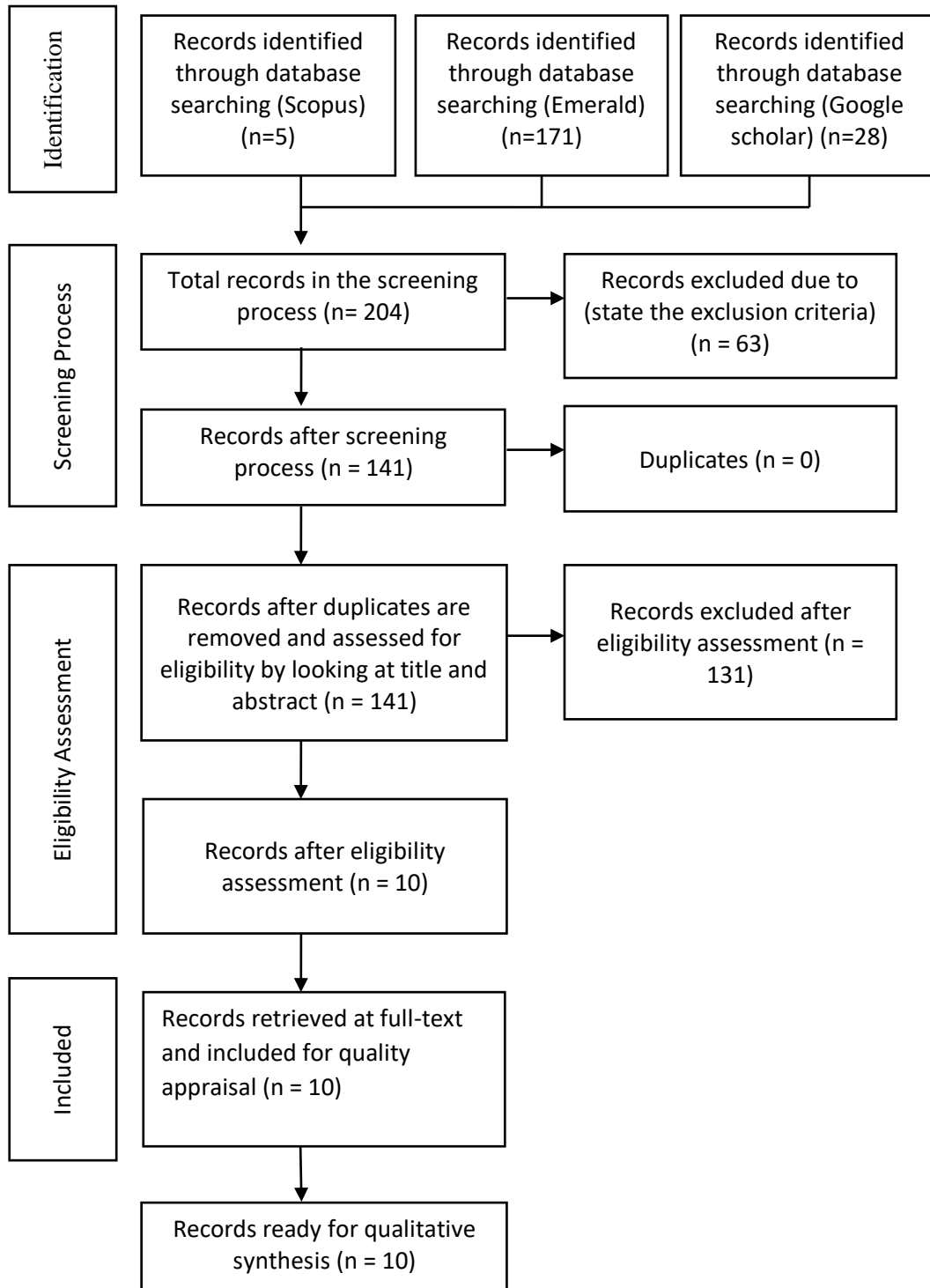


Figure 1 Process flow diagram identification to quality assessment

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Amiruddin (2019) and Hau et al. (2023) conducted additional investigations into how work stress affects auditors. They viewed work stress as a mediator between role ambiguity, role conflict, and time budget pressure concerning audit quality reduction behavior and underreporting time. The findings from their study indicate that work stress can function as a mediator in the connection between role ambiguity, role conflict, and time budget pressure, leading to a decrease in audit quality behavior and underreporting time.

A common source of stress faced by staff members in workplaces or organizations is work-related stress factors, as mentioned by Hassani and Nazari (2019). These stress factors include role ambiguity, role conflict, and role overload, as described by Gibson et al. (2012) and Hassani and Nazari (2019).

The findings from the study carried out by Shbail (2018), Jaya et al. (2018), Khoiriyah et al. (2023), and Mannan et al. (2023) reveal that role conflict has an impact on the acceptance of dysfunctional audit behavior, including audit quality reduction behavior and premature sign-off. On the other hand, Smith et al. (2018) stated that role conflict impacts auditors' burnout, ultimately affecting audit quality reduction behavior. However, according to Elinda et al. (2019), role conflict does not have an impact on reducing audit quality behavior.

Role ambiguity affects the reduction of audit quality behavior, underreporting time, and premature sign-off, as conveyed by Shbail (2018), Hau et al. (2023), and Khoiriyah et al. (2023). On the other hand, Smith et al. (2018) stated that role ambiguity impacts auditor burnout, ultimately affecting audit quality reduction behavior. Nevertheless, research by Amiruddin (2019), Elinda et al. (2019), and Mannan et al. (2023) shows that role ambiguity does not have an impact on audit quality reduction behavior.

Auditors also experience stress from high workloads, known as role overload, which they must bear, and time constraints available to complete them, as stated by Smith and Emerson (2017). The impact of this role overload can manifest in the reduction of audit quality behavior, as documented by Elinda et al. (2019) and Khoiriyah et al. (2023). Meanwhile, Smith et al. (2018) argued that because role overload does not impact auditor burnout, it does not affect audit quality reduction behavior.

Table 4 Article Summary

Study	Independent	Moderation/ Mediation	Dependent	Results
Smith and Emerson (2017)	Role Conflict Role Ambiguity Role Overload Resilience	Stress Arousal Burnout	Audit Quality Practice	Resilience sig RAQP, Burnout & stress arousal. Role Conflict sig Stress arousal. Role Ambiguity & Role Overload no sig Stress Arousal. Stress Arousal sig RAQP & Burnout. Burnout sig RAQP. Burnout acts as an intermediary in the connection between Stress Arousal and RAQP. Stress Arousal acts as an intermediary in the link between Role Conflict and Burnout. Burnout acts as an intermediary in the connection between Role Conflict and Role overload with RAQP.
Jaya et al. (2018)	Role Conflict		Dysfunctional Audit Behavior	Role Conflict sig DAB
Shbail (2018)	Role Conflict Role Ambiguity		Premature Sign-Off	Role Conflict sig PMSO Role Ambiguity sig PMSO
Smith et al. (2018)	Role Conflict Role Ambiguity Role Overload	Burnout	Job Satisfaction Job Performance Reduce Audit Quality Turnover Intention	Role Conflict & Role Ambiguity sig Burnout. Role Overload, no sig Burnout. Burnout sig Job Satisfaction & Job Performance. Burnout sig RAQP Turnover Intention. Burnout fully mediates all relationships.
Elinda et al. (2019)	Role Overload Role Ambiguity Role Conflict		Reduce Audit Quality	Role Overload sig RAQ. Role Ambiguity & Role Conflict no sig RAQ.
Amiruddin (2019)	Time Pressure Workplace-Family Conflict Role Ambiguity		Reduce Audit Quality Practice Work stress	Time Pressure sig Work Stress. Time Pressure sig RAQP. Workplace - Family Conflict sig Work Stress. Workplace - Family Conflict no sig RAQP. Role Ambiguity sig Work Stress. Role Ambiguity no sig RAQP. Work Stress sig RAQP. Work Stress serves as an intermediary in the connection between Time Pressure, Workplace - Family Conflict, Role Ambiguity, and RAQP.

Table 4 Article Summary (Cont.)

Study	Independent	Moderation/ Mediation	Dependent	Results
Mannan et al. (2023)	Time Pressure Work Conflict with Family Role Conflict Role Ambiguity LOC Work Stress		Reduce Audit Quality Behavior	Time Pressure sig Work Stress & RAQB. Work Conflict with Family sig Work Stress, but no sig RAQB. Role Conflict sig Work Stress & RAQB. Role Ambiguity no sig Work Stress & RAQB. LOC sig Work Stress. LOC no sig RAQB.
Hau et al. (2023)	Time Budget Pressure Workplace-Family Conflict Role Ambiguity	Work Stress	Under Reporting time Reduce Audit Quality Practice	Time Budget sig URT & RAQP. Workplace-Family Conflict sig URT & RAQP. Role Ambiguity sig URT & RAQP. Work Stress acts as an intermediary in the connection between Time Budget Pressure, Workplace-Family Conflict, and Role Ambiguity with URT and RAQP
Khoiriyah et al. (2023)	Role Conflict Role Ambiguity Role Overload Time Pressure	Resilience	Reduce Audit Quality Practice	Role Conflict, Role Ambiguity, Role Overload & Time Pressure sig RAQP. Resilience moderates the link between Role Conflict and Role Overload with RAQP. Resilience cannot moderate the connection between Role Ambiguity and Time Budget with RAQP.
Samagaio et al. (2024)	Resilience Emotional Intelligence Self-Efficacy Time Management Stress	Soft Skills	Reduce Audit Quality Practice	Resilience and Time Management sig RAQP. Self-Efficacy & Emotional Intelligence no sig RAQP. Stress sig RAQP. Resilience and Time Management moderate the connection between stress and RAQP.

Recent research into the correlation between work-related stress and AQRB among auditors has incorporated mediating factors. Burnout has been employed as the specific mediating factor. Research conducted by Smith and Emerson (2017) and Smith et al. (2018) explored burnout's role as a mediator between role stress (including role conflict, role ambiguity, and role overload) and AQRB. The findings from the studies by Smith and Emerson (2017) and Smith et al. (2018) verified that burnout acts as a mediator in the connection between role stress and AQRB.

Smith and Emerson (2017) expanded their research on the pressure experienced by auditors. In their research, Smith and Emerson (2017) attempted to reduce burnout

experienced by auditors by considering resilience factors, which they expected would reduce audit quality reduction behavior. The results showed that resilience plays a significant role in reducing both burnout rates and AQRB. Furthermore, Khoiriyah et al. (2023) explored resilience as a moderator variable in the link between work-related stress and AQRB. Their findings suggest that resilience diminishes the connection between role conflict and role overload, leading to decreased audit quality behavior. The research conducted by Samagaio et al. (2024) represents an advancement from prior studies by incorporating soft skill variables to moderate the link between work-related stress and AQRB. These soft skill elements encompass resilience, self-efficacy, emotional intelligence, and time management. The findings indicated that resilience and time management were effective moderators in the relationship between work-related stress and AQRB. Moreover, it was demonstrated that resilience and time management led to a reduction in AQRB.

Conversely, self-efficacy and emotional intelligence did not influence AQRB. After examining the articles listed in Table 4, several intriguing aspects warrant deeper exploration in future studies regarding the impact of work stress on auditors' reduction of audit quality behavior. Some researchers are more inclined to examine factors that cause AQRB and factors that trigger job stress in auditors (Jaya et al., 2018; Shbail, 2018; Smith et al., 2018; Amiruddin, 2019; Elinda et al., 2019; Hau et al., 2023; Mannan et al., 2023). However, Smith and Emerson (2017), Khoiriyah et al. (2023), and Samagaio et al. (2024) seek to reduce the impact of stress in the hope of reducing audit quality behavior. Smith and Emerson (2017) used resilience to reduce burnout in auditors, which ultimately has an impact on reducing audit quality reduction behavior. Khoiriyah et al. (2023) also utilized resilience to moderate the relationship between work-related stress and AQRB. Meanwhile, Samagaio et al. (2024) applied soft skills to reduce work stress and AQRB.

The findings of these three studies demonstrated that resilience can minimize auditor stress, which leads to less audit quality reduction behavior. Resilience is a person's ability to recover from adversity, stressful events, danger, uncertainty, or failure (Masten, 2001). Resilience is a variable that directly impacts job stress and mediates the association between job stress and AQRB. This becomes interesting to revisit, utilizing resilience as a mediating variable in the link between work stress and reduced audit quality behavior, or in the connection between burnout and reduced audit quality behavior. In the context of other developments, Smith et al. (2020) utilized resilience to reduce turnover intention in auditors. The results showed that resilience can indirectly affect turnover intention. Research conducted by Samagaio et al. (2024) used soft skills to weaken the relationship between work-related stress and AQRB. However, this study separately tested soft skill components such as resilience, emotional intelligence, self-efficacy, and time management. In comparison, Samagaio et al. (2024) did not explore the impact of the combined scores of the four soft skill components on work stress and audit quality reduction behavior, either directly or indirectly.

The authors conclude this paper by proposing some interesting research ideas for future research on managing and minimizing the effects of stress that impact AQRB. First, the study of Samagaio et al. (2024) did not explore the impact of combined scores of the four

soft skills components on job stress and AQRB, either directly or indirectly. It is an interesting point that researchers can investigate, especially when combining the four soft skills components into one unit. Whether the four soft skill components combined are more effective in minimizing auditor job stress, which can positively impact AQRB, is a question worth exploring in future research. In addition, it is also interesting to know which components of the four significantly influence an auditor's soft skills. Knowing this will give organizations insight into the priority of developing soft skills for auditors, which can help reduce pressure in their work environment. Because an organization's success and sustainability largely depend on its human resources, organizations need to understand the factors that influence the feelings and attitudes of workers. Organizations are not only to identify employee weaknesses that adversely affect performance. Organizations also need to pay attention to the positive aspects of employees to develop positive organizational behavior.

Second, the findings of Smith and Emerson (2017) and Khoiriyah et al. (2023) showed that resilience can minimize stress and fatigue in auditors, thereby reducing AQRB. Resilience, an individual's ability to recover from adversity or stressful situations (Masten, 2001), can be an interesting subject for further investigation as a mediating variable. Whether resilience can mediate between job stress and decreased audit quality behavior, or in the context of burnout and decreased audit quality behavior, is a question that needs to be explored in future research.

Third, according to Britt and Jox (2015), personality characteristics can affect a person's ability to deal with pressure at work. Smith and Emerson (2017) and Khoiriyah et al. (2023) only focused on testing the effect of resilience on job stress and auditor burnout, which then affects AQRB. They did not consider other factors that might affect an auditor's level of resilience. It could be an interesting research topic in the future. One of the personality characteristics that can affect the level of resilience, according to Britt and Jox (2015), is the locus of control. Several previous studies have shown that locus of control has an impact on AQRB as well as dysfunctional audit behavior. It is like Anita et al. (2018) and Sulistiyo and Ghozali (2017). Therefore, exploring the relationship between locus of control and resilience levels is an interesting topic, which can ultimately influence job stress levels and AQRB.

Fourth, Samagaio and Felício (2022) have investigated the impact of personality traits belonging to the big five personalities on audit quality. It is interesting to examine the relationship between the big five personalities and auditor resilience levels, which can ultimately influence stress levels and AQRB. In addition, in future research, it will be interesting to explore how dark personality traits relate to resilience levels, which will impact job stress and reduce audit quality behavior. Fifth, what is also interesting to explore is the relationship between personality traits, such as locus of control, bright personality traits, and dark personality traits, and the development of auditor soft skills. It is expected to reduce stress and improve AQRB. Previous studies, such as those conducted by Samagaio et al. (2024), only focused on the effect of each soft skills component on the relationship between job stress and AQRB without considering other factors that affect auditors' soft skills. Therefore, future research may test the

effectiveness of customized training programs based on auditors' unique personality traits. This kind of research will provide a better understanding of Public Accounting Firms in designing training methods that can increase auditors' resilience and soft skills based on the personality characteristics of auditor staff.

Sixth, the level of resilience can also be affected by supervisors, as stated by Britt and Jox (2015). Regarding the role of supervisors, Herda et al. (2019) have tested the effect of supervisor coaching on quality-threatening behavior audits on auditor staff. Research by Herda et al. (2019) shows that supervisory coaching can reduce audit quality-threatening behavior toward auditor staff. It is also interesting to investigate further in the future how the influence of the coaching role of supervisors can affect the level of resilience of an auditor to reduce job stress and audit quality. Finally, the role of supervisor coaching can be explored further in subsequent research related to developing soft skills possessed by auditor staff. It is interesting to see how the supervisor role can affect an auditor's emotional abilities, confidence, and time management. Ultimately, future research into supervisor coaching methods that can be used to improve levels of resilience and interpersonal skills will provide substantial benefits.

Conclusion

Research into the impact of job stress on decreasing audit quality has been advancing. Investigations concerning job stress and decreased audit quality typically concentrate on pinpointing the sources of job stress and exploring the determinants of decreased audit quality. Nevertheless, there is a shift in research focus towards mitigating job stress and decreased audit quality through harnessing the positive capabilities of auditors. The level of resilience and soft skills an auditor possesses is proven to reduce the impact of stress before it has a negative effect. Therefore, it is important to focus future research on exploring the potential characteristics of auditors related to their ability to deal with pressures in the auditor's work environment.

This study has limitations in terms of the data sources used, which are solely derived from Scopus, Emerald, and Google Scholar. Moreover, the review conducted only focuses on AQRB, whereas dysfunctional audit behavior encompasses broader aspects. For example, underreporting of time and premature sign-off are also forms of behavior that can affect audit quality. Therefore, a more in-depth literature review on the development of research regarding underreporting of time and premature sign-off, utilizing more diverse data sources, would be highly valuable.

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Conflicts of Interest

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