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AUDITING UNDER PRESSURE: INVESTIGATING THE IMPACT OF WORK-LIFE BALANCE ON AUDITOR WELL-BEING

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ABSTRACT

This paper aims to investigate the factors that affect the work-life balance of auditors and how it affects their overall well-being. The auditing profession is known for its demanding nature, with long working hours, tight deadlines, and high levels of responsibility that can significantly impact auditors' ability to achieve a balanced work and personal life.

To gain in-depth insights into their experiences and perceptions regarding work-life balance, this research utilizes a qualitative research method that involves conducting semi-structured interviews with auditors. A purposive sampling approach will be used to select auditors from different levels of experience, and work environments, providing a comprehensive understanding of the challenges and opportunities auditors face in managing their work and personal life. The study will explore the strategies that auditors use to balance their professional responsibilities with personal commitments, examine the role of organizational policies and support systems in facilitating work-life balance, and investigate the impact of work-life balance on their physical and mental well-being. By providing a better understanding of the complex relationship between work-life balance and auditor well-being, this study contributes to the limited existing knowledge on this topic within the auditing profession. The findings will provide valuable insights for audit firms and policymakers in developing evidence-based policies and practices that promote work-life balance and support auditors' well-being. Furthermore, this research aims to initiate a discussion on the significance of work-life balance within the auditing field and encourage future research endeavours to address this critical aspect of auditors' professional lives.

1.0 INTRODUCTION

Work-life balance has become an increasingly important topic in the modern workforce, as individuals strive to maintain equilibrium between their professional responsibilities and personal lives. Achieving work-life balance is particularly challenging in professions that demand long hours, high workloads, and intense pressure to meet deadlines and client expectations. The auditing profession is one such field characterized by these demanding circumstances.

Auditors play a crucial role in ensuring the accuracy and reliability of financial information, regulatory compliance, and corporate governance. Their work involves examining financial records, assessing internal controls, and conducting comprehensive audits to assure stakeholders (ISA, 2016). However, the nature of auditing work often leads to extended working hours, including evenings, weekends, and peak periods coinciding with financial reporting seasons. This prolonged and demanding work environment can significantly impact auditors' ability to maintain a healthy work-life balance.

Work-life balance is essential for individuals' overall well-being, job satisfaction, and productivity (Susanto et al., 2022). A lack of work-life balance can result in increased stress levels, burnout, decreased job satisfaction, strained personal relationships, and a higher likelihood of turnover (Boamah et al., 2022). Given the critical role auditors play in financial reporting and corporate accountability, understanding and addressing the factors that influence work-life balance in this profession is of paramount importance.

The widespread adoption of work-from-home practices during the MCO and similar situations has significantly changed the work dynamics for many professions (Z. Chen, 2021), including auditors. It has implications for work-life balance, as auditors may experience both advantages and challenges in this new working environment.

While previous research has explored work-life balance in various occupational settings, the auditing profession needs more study in this context. The unique challenges faced by auditors, such as tight deadlines, high workloads, and the need for accuracy and precision, necessitate a dedicated investigation into the factors that influence work-life balance, specifically within this profession.

Therefore, this study aims to bridge the existing gap in knowledge by examining the organizational and individual factors that impact work-life balance among auditors. By identifying and understanding these factors, the study seeks to provide insights and recommendations for promoting work-life balance, enhancing well-being, and improving job satisfaction for auditors. Ultimately, the findings of this research can inform audit firms, policymakers, and auditors themselves in implementing effective strategies and interventions to support work-life balance and create a healthier work environment within the auditing profession. The proposed research objectives and questions are as follows:

1.2 Research Objectives

1. To identify and analyze the key factors that influence auditors' perceptions of work-life balance in the auditing profession
2. To identify the coping strategies adopted by auditors to manage the demands of the auditing profession and maintain a sense of balance between work and personal life.
3. To assess auditors' perceptions of the level of organizational support for work-life balance within their auditing firms

1.3 Research Questions

1. What are the factors that influence auditors' perceptions of work-life balance in the auditing profession?
2. What coping mechanisms do auditors employ to handle work-related stress and maintain work-life balance?
3. How do auditors perceive the level of organizational support for work-life balance in their auditing firms?

2.0 LITERATURE REVIEW

2.1 Work-Life Balance

According to previous definitions, there is a unanimous agreement on the core idea of work-life balance. All the definitions have common themes that revolve around attaining a state of balance or harmony between work demands and family life. They highlight the significance of individuals equally participating in and enjoying their work and family responsibilities.

In Table 1, there are various definitions of work-life balance from different sources. The first definition, provided by Kossek & Ozeki, 1998, suggests that work-life balance is the extent to which an individual is equally engaged in and satisfied with their work and family roles. On the other hand, Clark views it as a negotiation process of setting boundaries between work and family domains to achieve stability and integration. Carlson, Kacmar, and Williams define it as achieving satisfactory levels of involvement and interaction among multiple roles in an individual's life. Lastly, Grzywacz & Carlson, 2007 view it as the degree of fit or conflict between work and family demands. Overall, achieving a state of equilibrium is crucial in attaining work-life balance. According to Kirchmeyer (2000), balance can be attained by evenly dividing an individual's time, energy, and dedication among various life roles.

Table 1: Definition of Work-life balance

No.	Definitions	Sources
1.	The extent to which an individual is equally engaged in and equally satisfied with his or her work role and family role	(Kossek & Ozeki, 1998)
2.	The process of negotiating and renegotiating the boundaries that separate the domains of work and family, seeking an overall pattern of stability and integration.	Clark, S. C. (2000)
3.	Work-life balance involves achieving satisfactory levels of involvement and interaction among the multiple roles in an individual's life.	(Carlson et al., 2000)
4.	The degree of fit or conflict between the demands of work and family.	(Grzywacz & Carlson, 2007)
5.	Work-life balance involves achieving a state of equilibrium in which work and family demands are compatible, and the achievement of success in one domain does not come at the expense of success in the other domain.	(Michel et al., 2010)
6.	Balance can be attained by evenly dividing an individual's time, energy, and dedication among various life roles.	Kirchmeyer (2000)

Work-life balance means striving for balance and contentment between work and home life (Meenakshi & V, 2013). These explanations recognize the intricate nature of an individual's responsibilities and the significance of managing work and family duties. These definitions provide valuable insights into work-life balance in various personal and organizational circumstances. In general, this thorough comprehension of work-life balance can guide future research and practical measures to promote employee wellness.

2.2 Work-Life Balance in The Auditing Profession

The auditing profession is renowned for its demanding nature, characterized by tight deadlines, rigorous work schedules, and high client expectations. Auditors often work long hours and face significant pressure to maintain accuracy and compliance in their tasks. As auditors navigate the challenges of their profession, achieving work-life balance becomes a critical concern that can impact their overall well-being and job satisfaction. This literature review aims to explore existing research on work-life balance among auditors and its potential implications for their well-being.

Work-life balance is a multidimensional concept that effectively manages the time and energy devoted to work and personal life. In the auditing profession, achieving work-life balance is particularly challenging due to the intense workload and the need for timely completion of auditing tasks. Several studies have highlighted the significance of work-life balance for auditors' job satisfaction, productivity, and overall quality of life (Giacalone & Jurkiewicz, 2003; Peeters et al., 2005).

The literature indicates that auditors encounter various challenges that impede work-life balance. Client demands, tight deadlines, and the nature of the audit season contribute to time pressures and increased workload, leaving auditors with limited time for personal life (Persellin et al., 2014). Moreover, the "always-on" culture in the auditing profession may blur the boundaries between work and personal life, further exacerbating work-life conflict (Almuth & Gail, 2012).

In response to work-life balance challenges, auditors adopt coping strategies to manage stress and maintain well-being. Time management techniques, such as prioritization and setting boundaries, are commonly used by auditors to balance their professional and personal commitments (Q. Chen et al., 2022). Additionally, social support from colleagues and supervisors has been found to buffer the adverse effects of work demands on auditors' well-being (Daniels & Guppy, 1995; Del Pozo-Antúnez et al., 2018).

The research highlights the significant impact of work-life balance on auditors' well-being. Poor work-life balance is associated with increased stress levels, burnout, and reduced job satisfaction among auditors (Friedman & Greenhaus, 2000; Gan et al., 2019). The adverse effects of work-life imbalance include physical health issues, emotional exhaustion, and decreased commitment to the auditing profession (Kutcher et al., 2010; Spector & Jex, 1998).

Organizational support plays a crucial role in promoting work-life balance among auditors. Supportive organizational policies, such as flexible work arrangements and leave policies, have positively influenced auditors' well-being and job satisfaction (Jackson & Fransman, 2018). Organizations that prioritize work-life balance are likely to benefit from increased employee engagement and retention rates.

The importance of maintaining a balance between work and personal life for auditors in the auditing profession is highlighted in the literature review. Auditors encounter various difficulties in achieving this balance, which can affect their well-being and job performance. To improve their overall well-being, coping strategies and support from their organization are crucial in reducing conflict between work and personal life. This study seeks to expand on current research by exploring the real-life experiences, viewpoints, and strategies used by auditors to manage work-life balance while working in the demanding auditing profession.

3.0 METHODOLOGY

The research will adopt a qualitative approach with a phenomenological research strategy to delve into the experiences of auditors regarding work-life balance in the auditing profession. Data collection will primarily consist of in-depth interviews with a purposive sample of auditors, chosen based on their varying years of experience and roles within auditing firms. These interviews will provide a comprehensive understanding of the factors influencing auditors' perceptions of work-life balance, the coping mechanisms they employ to handle work-related stress, and their perceptions of organizational support for work-life balance. Ethical considerations will be ensured through informed consent and the safeguarding of participant anonymity.

The collected data will undergo thematic analysis, where recurring themes and patterns within participants' narratives will be identified. The study's contributions will lie in shedding light on auditors' work-life balance experiences,

aiding the design of interventions that promote well-being within auditing firms. Limitations include potential self-reporting bias and limited generalizability due to the study's focus on the auditing profession.

The research will span approximately two months, encompassing participant recruitment, data collection, analysis, and result dissemination. This research design provides a structured framework to comprehensively investigate the intricate relationship between work-life balance and auditor well-being in the auditing profession.

3.1   Data Collection Method

Qualitative research data collection methods consist of four basic types: qualitative observation, qualitative interviews, qualitative documents, and qualitative audio and visual materials. For this study, qualitative interviews were conducted using methods adapted from (Creswell, 2014). The methods that can be used include face-to-face interviews, telephone interviews, and focus group interviews with six to eight participants in each group. These interviews encompass unstructured and open-ended questions aimed at eliciting the opinions and views of the respondents (Creswell, 2014). Open-ended questions are often used in qualitative research and exploratory studies because they allow participants to respond in their own words without predetermined answer choices (Crowe et al., 2017).

The interview questions are created by reviewing previous literature and aligning them with the research objectives of the proposed study:
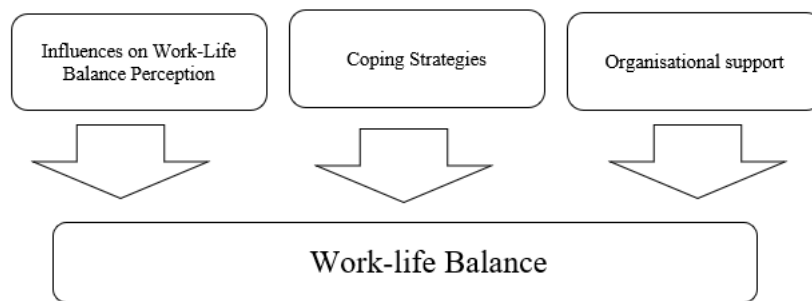

Figure 1: Research of objectives of the proposed study

Table 2: Interview questions based on the research objectives

Research Objectives	Interview Questions
Influences on Work-Life Balance Perception	• Can you describe your experiences with work-life balance in the auditing profession? How do you perceive work-life balance in your role as an auditor? • What are the main challenges you encounter in managing work-life balance as an auditor? How do these challenges impact your overall well-being and job satisfaction? • How does the demanding nature of the auditing profession, including tight deadlines and client expectations, influence your ability to achieve work-life balance? • How do you feel about the broader industry's approach to work-life balance, and what improvements could be made to support auditors better? • How do you feel work-life balance affects your overall job performance and productivity as an auditor?
Coping Strategies	• Can you share specific instances when you felt under significant pressure to maintain a work-life balance? How did you cope with these situations? • What strategies or approaches do you use to manage work-related stress and prevent burnout in the auditing profession? • How do you prioritize and balance your professional responsibilities with personal commitments and activities outside of work? • How do you envision an ideal work-life balance scenario for auditors, and what steps could be taken to move towards that ideal?
Organisational support	• What role do your organization's culture and management practices play in shaping your work-life balance experiences? • In your opinion, what support mechanisms or resources could be helpful in promoting work-life balance among auditors? • Are there any specific policies or practices within your organization that you believe have a significant impact on work-life balance for auditors?

4.0 CONCLUSION

This study has significant implications for auditing firms in terms of employee well-being. By identifying the factors that impact auditors' perception of work-life balance, firms can create targeted strategies to improve it. These strategies may include rearranging workload distribution, providing resources to handle peak audit seasons, and promoting flexible work arrangements. Knowing the coping mechanisms that auditors use to manage work-related stress can help companies to implement effective support systems. By integrating these coping strategies into organizational resources such as stress management programs and mentorship initiatives, firms can empower auditors to manage their stressors better. Additionally, recognizing the importance of organizational support for work-life balance can promote a positive work culture that values employee wellness.

Firms that prioritize work-life balance can improve employee job satisfaction, engagement, and retention, ultimately contributing to their overall success. From an academic perspective, this study enhances the understanding of work-life

balance dynamics within the context of auditing. By exploring the unique challenges auditors face and the strategies they use to navigate these challenges, the study adds to the existing knowledge on work-life balance in demanding professions. The findings may also contribute to theoretical developments by illuminating the intricate relationships between work-life balance, stress, and the organizational context. Furthermore, the research design, which combines qualitative methods and a phenomenological approach, advances methodological considerations for studying work-life balance. This approach highlights the value of qualitative inquiry in capturing the nuanced experiences of auditors. Overall, the study offers guidance for future research directions, potentially inspiring further exploration of work-life balance in other professions and the development of interventions that can improve well-being in the workplace.

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