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Workload, Work Competence, Work-Life Balance, and Work Discipline as Predictors of Auditor Performance at Public Accounting Firms in Medan City

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Abstract

This study examines the influence of workload, work competence, work-life balance, and work discipline on auditor performance at Public Accounting Firms in Medan City. Auditor performance is an important factor in ensuring the quality, reliability, and credibility of audit results. This research used a quantitative approach with a causal research design. The population consisted of all auditors working at Public Accounting Firms in Medan City, totaling 35 respondents. Due to the relatively small population size, this study applied a saturated sampling technique, in which all members of the population were used as research samples. Data were collected through questionnaires and analyzed using multiple linear regression, supported by classical assumption tests, t-tests, F-tests, and the coefficient of determination. The results show that workload has a negative and significant effect on auditor performance, while work competence, work-life balance, and work discipline have positive and significant effects on auditor performance. Simultaneously, all independent variables significantly influence auditor performance, with an adjusted R-square value of 61.1%. This study concludes that effective workload management, adequate competence, balanced work-life conditions, and strong discipline are essential factors in improving auditor performance.

Keywords: Workload, Work Competence, Work-Life Balance, Work Discipline, Auditor Performance

Introduction

The increasingly complex development of the business sector requires the auditing profession to produce audit examinations that are accurate, independent, and accountable (Fikri et al., 2025). Auditors play an important role in providing assurance on the fairness of financial statements; therefore, auditor performance is one of the main factors in maintaining public trust in Public Accounting Firms (Damayanti et al., 2025). In Medan City, the existence of Public Accounting Firms supports economic and business activities through audit services that help companies maintain transparency and accountability in financial reporting. However, in practice, auditor performance is not always optimal because it is influenced by various factors, such as workload, work competence, work-life balance, and work discipline. This study focuses on auditors working at Public Accounting Firms in Medan City, with a population of 35 auditors.

Table 1. Population Data of Auditors at Public Accounting Firms in Medan City

No.	Description	Total
1	Number of Public Accounting Firms included as research objects	24 firms
2	Number of auditors included in the research population	35 auditors
3	Sampling technique	Saturated sampling
4	Number of research respondents	35 respondents

Source: Research data, 2025.

Based on the table above, this study involved 24 Public Accounting Firms with a total of 35 auditors as both the population and respondents. The relatively limited number of auditors indicates that each auditor has an important role in supporting the completion of audit work in each firm. Under certain conditions, especially when the volume of audit work increases and report completion deadlines become tighter, this limited number of auditors may create higher work pressure. Therefore, this population data serves as a relevant basis for identifying the research problem, particularly

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regarding workload, work competence, work-life balance, and work discipline, which may influence auditor performance at Public Accounting Firms in Medan City.

The research problem arises from indications that some auditors face relatively high work pressure, especially when audit workloads increase and report completion deadlines become tighter. This condition may cause fatigue, decreased concentration, and reduced accuracy in carrying out audit procedures. In addition, not all auditors have the same level of competence in understanding auditing standards, regulatory changes, and the characteristics of clients' industries. Another problem is the difficulty of maintaining a balance between work demands and personal life, particularly during busy audit periods. On the other hand, auditor work discipline in complying with schedules, procedures, and professional standards is also an important aspect that can affect the quality of audit task completion. If these problems are not properly managed, auditor performance may decline and affect the quality of audit results.

The urgency of this study lies in the importance of maintaining auditor performance quality because auditors have a strategic role in ensuring the reliability of financial statements and increasing public trust in Public Accounting Firms. When auditor performance declines, the risk of audit errors, delays in completing audit reports, weak accuracy in evaluating audit evidence, and declining audit opinion quality may increase. This condition not only affects the reputation of auditors and Public Accounting Firms, but also influences the trust of clients, investors, and other parties who use financial statements as a basis for decision-making. Therefore, this study is important to identify the factors that influence auditor performance, particularly workload, work competence, work-life balance, and work discipline, so that the results can serve as a basis for Public Accounting Firms in Medan City in developing more effective strategies to improve the quality of auditor human resources.

One factor that can influence auditor performance is workload. Auditors often face high work pressure, especially during certain periods when the demand for audit services increases(Budanti & Mariati, 2024). Excessive workload can lead to fatigue, psychological pressure, reduced concentration, and decreased accuracy in performing audit procedures. If this condition is not properly managed, auditors are at risk of making errors in collecting, evaluating, and concluding audit evidence (Sri Mulyati et al., 2019). Thus, proportional workload management is important to ensure that auditors can continue to work effectively.

In addition to workload, work competence is also an important factor in determining auditor performance (Sri Mulyati et al., 2019). Competence includes knowledge, skills, understanding of accounting and auditing standards, and professional ability in assessing risks and formulating audit opinions (Abbas & Roger, 2013). Auditors with adequate competence are better able to deal with work complexity, understand client characteristics, and adapt to regulatory changes and developments in audit technology (Satrini et al., 2017). Low competence may hinder auditors from performing their duties optimally and reduce the quality of audit results.

The next factor is work-life balance. The auditing profession is often associated with long working hours, tight deadlines, and high job demands (Kaligis, 2024). An imbalance between work and personal life can lead to stress, emotional exhaustion, and decreased work motivation. Conversely, auditors who are able to maintain a balance between work and personal life tend to have better psychological conditions, stronger focus, and higher productivity in completing audit tasks (Aulia et al., 2024). This indicates that work-life balance needs to be considered as part of efforts to improve auditor performance. Work discipline also plays an important role in supporting auditor performance (Tanjung, 2020). Auditors are required to comply with rules, professional standards, work schedules, and established audit procedures (Millah, 2020). Good work discipline helps auditors complete their work in a structured, timely, and professionally responsible manner. Conversely, low work discipline may lead to delays in completing reports, non-compliance with procedures, and an increased risk of errors in audit implementation.

Based on the explanation above, this study was conducted to analyze the influence of workload, work competence, work-life balance, and work discipline on auditor performance at Public Accounting Firms in Medan City, both partially and simultaneously. The problem-solving plan in this study was carried out using a quantitative approach by collecting data from auditors at Public Accounting Firms in Medan City, which were then analyzed using multiple linear regression. Through

this analysis, this study is expected to provide empirical insights into the factors that contribute to improving auditor performance.

Theoretical Review

The Effect of Workload on Auditor Performance

(Putra et al., 2023) explains that workload refers to the accumulation of tasks, responsibilities, and job demands that must be completed by an individual within a certain period of time, requiring physical readiness, mental preparedness, and work capability. In the auditing profession, workload is not only related to the number of tasks that must be completed, but also to time pressure, audit complexity, the number of clients, and the level of accuracy required in each stage of the audit process (Praja, 2025). Excessive workload may cause auditors to experience fatigue, stress, decreased concentration, and reduced accuracy in evaluating audit evidence.

(Mangkunegara, 2017) states that an imbalance in workload can trigger work stress, fatigue, and ultimately reduce individual performance. This indicates that workload that is not aligned with auditors' capacity may hinder the achievement of optimal performance. Auditors who are required to complete many tasks within a limited period of time may tend to work hastily, become less accurate, and risk overlooking important audit procedures (Ayuni et al., 2024). Conversely, a proportionally managed workload can help auditors work more focused, systematically, and produce higher-quality audit reports (Ayuni et al., 2025).

The indicators of workload in this study include the number of tasks that must be completed, time pressure in completing assignments, the level of task difficulty, the demand for accuracy, and the physical and mental conditions experienced in performing work (Ramadhan & Biduri, 2025). The higher the workload pressure perceived by auditors without proper work management support, the greater the possibility of a decline in auditor performance (Apriliyanto, 2023). Based on this explanation, workload influences auditor performance because the balance between job demands and auditors' capacity determines the effectiveness of audit implementation .

The Effect of Work Competence on Auditor Performance

(Sumartono, 2024)) defines competence as a combination of knowledge, skills, abilities, and work attitudes required by individuals to perform their jobs effectively. In the context of auditors, competence is an important factor because audit work requires professional ability in understanding accounting standards, auditing standards, audit procedures, and the assessment of the fairness of financial statements. Auditors with adequate competence are better able to identify audit risks, evaluate audit evidence, and formulate audit conclusions and opinions appropriately.

(Azmy et al., 2022) argues that a high level of competence enables individuals to complete tasks more quickly, accurately, and productively. Good competence allows auditors to work more independently, make professional judgments, and adapt to regulatory changes and the complexity of clients' industries(Wulandari & Muryati, 2024). Conversely, auditors with low competence tend to face difficulties in understanding audit problems, may be less accurate in analyzing data, and are at risk of producing less optimal audit results.

The indicators of work competence in this study include auditors' knowledge of auditing and accounting standards, technical skills in carrying out audit procedures, the ability to analyze audit evidence, work experience, professional attitude, and the ability to complete tasks according to assigned responsibilities (Istiana et al., 2022). High competence encourages auditors to work more carefully, objectively, and in accordance with professional standards. Based on this explanation, work competence has a positive effect on auditor performance because the better the competence possessed by auditors, the better the quality of work outcomes produced(Sunatar, 2022).

The Effect of Work-Life Balance on Auditor Performance

(Shu & Edward, 2023) states that work-life balance refers to a condition in which individuals are able to manage their time, energy, and roles proportionally between work demands and personal life. In the auditing profession, work-life balance is an important aspect because auditors often face

high work pressure, especially during busy audit periods. Long working hours, tight deadlines, and client demands may cause auditors to experience difficulties in maintaining a balance between work and personal life.

(Dessler, 2020) explains that individuals with good work-life balance tend to have higher job satisfaction and work motivation. Auditors who are able to maintain a balance between work and personal life are likely to have more stable psychological conditions, lower levels of stress, and better concentration in completing audit tasks. Conversely, an imbalance between work and personal life may lead to emotional exhaustion, decreased work enthusiasm, and reduced accuracy in performing audit procedures.

The indicators of work-life balance in this study include the balance of time between work and personal life, the ability to manage work pressure, sufficient rest time, balance between work and family roles, and individual satisfaction with work and personal life conditions (Khan & Khan, 2020). Good work-life balance helps auditors maintain productivity, motivation, and work focus. Based on this explanation, work-life balance has a positive effect on auditor performance because a balanced work-life condition supports auditors' mental and physical well-being in achieving optimal performance (Alyahya, 2021).

The Effect of Work Discipline on Auditor Performance

(Kamilah et al., 2023) defines work discipline as the attitude of obedience, awareness, and willingness of individuals to comply with regulations and carry out work responsibilities in accordance with applicable provisions. In the auditing profession, work discipline is a highly important aspect because the audit process must be conducted based on standards, procedures, schedules, and professional codes of ethics. Auditors with high work discipline are more capable of completing tasks on time, complying with audit procedures, and maintaining consistency in carrying out their work.

(Robbins, 2012) states that a high level of discipline reflects a professional attitude and contributes to improved performance. Disciplined auditors demonstrate responsibility in completing audit reports, attend work according to schedule, comply with work instructions, and maintain accuracy in every stage of the audit process (Sutrisno, 2016). Conversely, low work discipline may result in delays in completing reports, non-compliance with procedures, and an increased risk of errors in the audit process. Such conditions may reduce the quality of audit results and affect the reputation of Public Accounting Firms.

The indicators of work discipline in this study include punctuality, compliance with audit rules and procedures, responsibility in completing work, consistency in performing tasks, and adherence to professional standards (Malayu Hasibuan, 2019). Good work discipline helps auditors work in a directed, orderly, and target-oriented manner. Based on this explanation, work discipline has a positive effect on auditor performance because the higher the discipline of auditors, the better the quality and timeliness of work outcomes achieved.

Research Hypotheses

H1 : Workload has a significant effect on auditor performance at Public Accounting Firms in Medan City.

H2 : Work competence has a significant effect on auditor performance at Public Accounting Firms in Medan City.

H3 : Work-life balance has a significant effect on auditor performance at Public Accounting Firms in Medan City.

H4 : Work discipline has a significant effect on auditor performance at Public Accounting Firms in Medan City.

H5 : Workload, work competence, work-life balance, and work discipline simultaneously have a significant effect on auditor performance at Public Accounting Firms in Medan City..

Methodology

This study used a quantitative approach with a causal or explanatory research design, as it was intended to analyze the effect of workload, work competence, work-life balance, and work discipline on auditor performance at Public Accounting Firms in Medan City (Sekaran & Bougie, 2016). The population of this study consisted of all auditors working at 24 Public Accounting Firms in Medan City, totaling 35 auditors; therefore, the sampling technique used was saturated sampling, in which the entire population was selected as research respondents (Zuriat, 2019). The data used in this study consisted of primary data obtained through questionnaires distributed to respondents and secondary data obtained from literature, books, and other supporting sources (Kusumastuti et al., 2020). Data quality testing was conducted through validity testing using Bivariate Pearson correlation and reliability testing using Cronbach's Alpha. The data analysis techniques included descriptive analysis, classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests, as well as multiple linear regression analysis to examine the effect of the independent variables on the dependent variable. Hypothesis testing was conducted using the t-test to determine partial effects, the F-test to determine simultaneous effects, and the adjusted R-square coefficient of determination to measure the contribution of the independent variables in explaining auditor performance (Morgan et al., 2024).

Results and Discussions

Descriptive Statistics

Based on the table above, the Workload variable has a minimum value of 19 and a maximum value of 36, with a mean value of 26.63 and a standard deviation of 4.821. The Work Competence variable has a minimum value of 17 and a maximum value of 36, with a mean value of 27.37 and a standard deviation of 4.857. Furthermore, the Work-Life Balance variable has a minimum value of 13 and a maximum value of 29, with a mean value of 21.49 and a standard deviation of 4.054. The Work Discipline variable has a minimum value of 21 and a maximum value of 32, with a mean value of 27.49 and a standard deviation of 3.221. Lastly, the Performance variable has a minimum value of 15 and a maximum value of 29, with a mean value of 22.60 and a standard deviation of 3.466.

Table 2. Descriptive Statistics

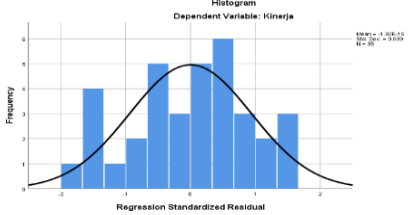
Variable	N	Minimum	Maximum	Mean	Std. Deviation
Workload	35	19	36	26.63	4.821
Work Competence	35	17	36	27.37	4.857
Work-Life Balance	35	13	29	21.49	4.054
Work Discipline	35	21	32	27.49	3.221
Performance	35	15	29	22.60	3.466
Valid N (listwise)	35				

Source: Processed data, 2025.

Normality Test

The histogram shows a bell-shaped curve that does not skew to the left or right. This indicates that the data are normally distributed and meet the normality assumption.

Figure 1. Histogram of Standardized Regression Residuals for Auditor Performance



Source: Processed data, 2025.

Multicollinearity Test

Based on the table above, each variable has a tolerance value greater than 0.1 and a VIF value lower than 10. Therefore, it can be concluded that there is no multicollinearity problem in the regression model.

Table 3. Multicollinearity Test Results (VIF Test)

Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
Constant	1.220	5.632		.217	.830		
Workload	-.180	.087	-.250	-2.065	.048	.782	1.279
Work Competence	.335	.092	.470	3.661	.001	.696	1.437
Work-Life Balance	.384	.102	.449	3.775	.001	.808	1.238
Work Discipline	.318	.120	.295	2.645	.013	.917	1.090

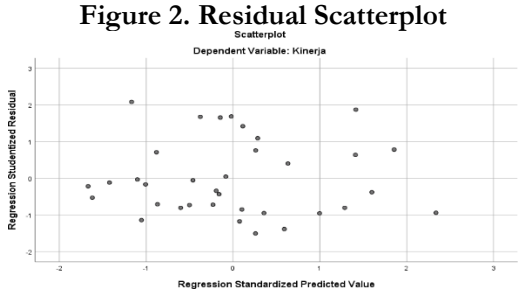
a. Dependent Variable: Performance

Source: Processed data, 2025.

Heteroscedasticity Test

The scatterplot shows that the points are randomly distributed and do not form a clear specific pattern. This indicates that heteroscedasticity does not occur in the regression model.

Figure 2. Residual Scatterplot



Source: Processed data, 2025.

Multiple Linear Regression

The following table .presents the results of the multiple linear regression analysis.

Table 4. Multiple Linear Regression Coefficient Test Results

Model	B	Std. Error	Beta	t	Sig.
Constant	1.220	5.632		.217	.830
Workload	-.180	.087	-.250	-2.065	.048
Work Competence	.335	.092	.470	3.661	.001
Work-Life Balance	.384	.102	.449	3.775	.001
Work Discipline	.318	.120	.295	2.645	.013

a. Dependent Variable: Performance

Source: Processed data, 2025.

Based on the regression results, the constant value of 1.220 indicates that if the independent variables, namely Workload, Work Competence, Work-Life Balance, and Work Discipline, are equal to zero, then the value of Performance is 1.220. The Workload variable has a regression coefficient of -0.180 with a significance value of 0.048, which is lower than 0.05. This indicates that Workload has a negative and significant effect on Performance, meaning that an increase in workload tends to decrease performance.

The Work Competence variable has a regression coefficient of 0.335 with a significance value of 0.001. This indicates that Work Competence has a positive and significant effect on Performance. Each increase in work competence will increase performance by 0.335 units. Furthermore, the Work-Life Balance variable has a regression coefficient of 0.384 with a significance value of 0.001, indicating that Work-Life Balance has a positive and significant effect on Performance. This means that an increase in work-life balance will increase performance by 0.384 units. The Work Discipline variable

has a regression coefficient of 0.318 with a significance value of 0.013, indicating that Work Discipline also has a positive and significant effect on Performance. Each increase in work discipline will increase performance by 0.318 units.

Coefficient of Determination

Based on the table above, the Adjusted R Square value is 0.611. This means that Workload, Work Competence, Work-Life Balance, and Work Discipline contribute 61.1% to Auditor Performance, while the remaining 38.9% is influenced by other variables not included in this study.

Table 5. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.810	.656	.611	2.163

a. Predictors: Constant, Work Discipline, Workload, Work-Life Balance, Work Competence
b. Dependent Variable: Performance

Source: Processed data, 2025.

Simultaneous Hypothesis Testing (F-Test)

Based on the F-test results, the F-count value is 14.332, which is greater than the F-table value of 2.69, with a significance value of 0.000, which is lower than 0.05. Therefore, the results prove that Workload, Work Competence, Work-Life Balance, and Work Discipline simultaneously have a positive and significant effect on Auditor Performance.

Table 6. ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	268.098	4	67.025	14.332	.000
Residual	140.302	30	4.677		
Total	408.400	34			

a. Dependent Variable: Performance
b. Predictors: Constant, Work Discipline, Workload, Work-Life Balance, Work Competence

Source: Processed data, 2025.

Partial Hypothesis Testing (t-Test)

Based on the table above, the t-count value for the Workload variable is 2.065, while the t-table value is 2.042. Since 2.065 is greater than 2.042 and the significance value is 0.048, which is lower than 0.05, it can be concluded that Workload has a negative and significant partial effect on Performance. The t-count value for the Work Competence variable is 3.661, which is greater than the t-table value of 2.042, with a significance value of 0.001. Therefore, Work Competence has a significant partial effect on Performance. The t-count value for the Work-Life Balance variable is 3.775, which is also greater than the t-table value of 2.042, with a significance value of 0.001. This indicates that Work-Life Balance has a significant partial effect on Performance. Furthermore, the t-count value for the Work Discipline variable is 2.645, which is greater than the t-table value of 2.042, with a significance value of 0.013. Thus, Work Discipline also has a significant partial effect on Performance.

Table 7. Partial Test Results

Model	B	Std. Error	Beta	t	Sig.
Constant	1.220	5.632		.217	.830
Workload	-.180	.087	-.250	-2.065	.048
Work Competence	.335	.092	.470	3.661	.001
Work-Life Balance	.384	.102	.449	3.775	.001
Work Discipline	.318	.120	.295	2.645	.013

Discussions

The Effect of Workload on Auditor Performance

The results of this study show that workload has a negative and significant effect on auditor performance. This is evidenced by the t-count value of 2.065, which is greater than the t-table value of 2.042, with a significance value of 0.048 < 0.05. The workload regression coefficient is negative, with a value of -0.180, indicating that the higher the workload perceived by auditors, the lower their performance tends to be. This finding indicates that excessive workload may disrupt auditors' ability to complete their work accurately, on time, and in accordance with audit procedures.

Theoretically, this result is in line with the view that workload refers to the accumulation of tasks, responsibilities, time pressure, and job demands that must be completed within a certain period (Steen et al., 2019). In the auditing profession, workload is not only reflected in the number of tasks, but also in audit complexity, the number of clients, deadlines, and the level of accuracy required in evaluating audit evidence. An imbalanced workload may lead to stress, fatigue, decreased concentration, and weakened professional judgment. Therefore, when auditors face excessive workload, the risk of audit errors, delays in completing audit reports, and declining audit quality may increase.

The implementation of this finding in Public Accounting Firms in Medan City indicates that firm management needs to pay attention to the distribution of auditors' tasks, especially during peak audit periods. The limited number of auditors in several firms may cause audit work to be concentrated on certain individuals. This condition may lead auditors to work beyond normal working hours, experience psychological pressure, and have insufficient time to conduct audit procedures thoroughly. Therefore, work scheduling, client assignment, task prioritization, and monitoring of auditors' work capacity need to be managed more systematically.

This finding is supported by (Kim & Kim, 2024)(Karatepe, 2013), who examined auditors at Public Accounting Firms in Jakarta and found that workload had a significant effect on auditor performance, with a negative direction in the hypothesis testing of workload on auditor performance. Their study also explained that auditors' workload is related to the number of clients, time limitations, psychological pressure, and auditors' physical and mental conditions in completing audit processes.

The managerial implication of this finding is that Public Accounting Firms need to implement more effective workload management through auditor capacity mapping, proportional task distribution, and regular workload evaluation. Firm leaders also need to ensure that auditors do not experience excessive work pressure, especially when handling many clients at the same time. In addition, firms may provide work support such as clear supervision, additional supporting staff during busy periods, audit technology utilization, and sufficient rest time so that auditors can continue to work with focus and professionalism.

The Effect of Work Competence on Auditor Performance

The results of this study show that work competence has a positive and significant effect on auditor performance. This is evidenced by the t-count value of 3.661, which is greater than the t-table value of 2.042, with a significance value of 0.001 < 0.05. The regression coefficient of 0.335 indicates that an increase in work competence will improve auditor performance. This means that auditors who possess strong knowledge, skills, experience, and professional attitudes are more capable of completing audit tasks accurately and responsibly. Theoretically, work competence is a combination of knowledge, skills, technical abilities, experience, and professional attitudes required to perform work effectively (Bohlander, George; Snell, 2010). In the context of auditors, competence is essential because auditors must understand accounting standards, auditing standards, audit procedures, audit risks, and the characteristics of clients' industries. Competent auditors are better able to identify material misstatements, evaluate audit evidence, formulate professional judgments, and provide accountable audit opinions.

The implementation of this finding in Public Accounting Firms in Medan City indicates that improving auditor competence should become a major priority. Auditors are not only required to perform audit procedures, but also to understand regulatory developments, audit technology, and emerging issues in financial reporting. In practice, auditors with better competence are more prepared to handle clients with different business characteristics, work more independently, and reduce the

risk of errors in the audit process. Therefore, continuous training, technical coaching, audit case discussions, and strengthening understanding of professional standards should be implemented regularly.

This finding is consistent with (Sandrayani, Rulinawati, 2020), who found that audit competence had a positive effect on auditor performance at Public Accounting Firms in Bali Province. Their study also showed that audit competence, audit experience, and task complexity are important factors in explaining auditor performance. This finding is also supported by (Jufrizen et al., 2024), who found that auditor competence had a significant effect on audit quality at Public Accounting Firms in DKI Jakarta. Although the dependent variable in their study was audit quality, the result remains relevant because audit quality is closely related to auditors' ability to produce strong audit performance.

The managerial implication of this finding is that Public Accounting Firms need to design continuous auditor competency development programs. These programs may include training on updated auditing standards, training in digital audit tools, financial statement analysis training, and coaching on ethics and professional skepticism. Firm leaders also need to conduct periodic competency evaluations to identify the training needs of each auditor.

The Effect of Work-Life Balance on Auditor Performance

The results of this study show that work-life balance has a positive and significant effect on auditor performance. This is evidenced by the t-count value of 3.775, which is greater than the t-table value of 2.042, with a significance value of 0.001 < 0.05. The regression coefficient of 0.384 indicates that the better the balance between auditors' work and personal life, the higher their performance. This finding shows that auditors who maintain good life balance tend to be more focused, motivated, and capable of completing audit tasks optimally.

Theoretically, work-life balance describes an individual's ability to manage time, energy, and roles between work and personal life in a balanced manner (Hasibuan, 2014). Auditing is a profession that often involves deadlines, client pressure, and long working hours. Therefore, an imbalance between work and personal life may lead to stress, emotional exhaustion, and decreased motivation. Conversely, auditors with good work-life balance tend to have more stable psychological conditions, higher job satisfaction, and better work endurance. The implementation of this finding in Public Accounting Firms in Medan City indicates that firms need to pay attention to auditors' work patterns, especially during peak audit periods. If auditors continuously work under high pressure without sufficient rest time, their concentration and accuracy may decline. Firms may implement more flexible work policies, more humane overtime arrangements, task distribution based on priority, and more structured work communication. Organizational support for work-life balance can help auditors maintain energy, focus, and commitment in completing audit assignments.

This finding is supported by (Ayu et al., 2020)(Pratama & Pasaribu, 2020), who found that work-life balance had a positive and significant effect on auditor performance at HGZ Public Accounting Firm. Their study also stated that improving work-life balance policies can be one of the efforts to enhance auditor performance. This finding is also reinforced by (Ngumar et al., 2019), who found that work-life balance had a positive effect on auditor performance at Public Accounting Firms in Bali Province and provided practical implications for firms to support auditors through policies that promote work-life balance.

The managerial implication of this finding is that Public Accounting Firms need to develop work policies that are not only oriented toward audit task completion, but also consider auditors' physical and psychological conditions. Policies such as working hour arrangements, limitations on excessive overtime, adequate leave, task rotation, and a healthy work environment can help auditors maintain life balance. With better work-life balance, auditors will be more capable of maintaining concentration, reducing fatigue, and improving audit performance sustainably.

The Effect of Work Discipline on Auditor Performance

The results of this study show that work discipline has a positive and significant effect on auditor performance. This is evidenced by the t-count value of 2.645, which is greater than the t-table value of 2.042, with a significance value of 0.013 < 0.05. The regression coefficient of 0.318 indicates

that the higher the auditors' work discipline, the better their performance. Thus, auditors who comply with schedules, procedures, work rules, and professional standards tend to complete audit tasks in a more directed and timely manner.

Theoretically, work discipline refers to an individual's awareness and willingness to comply with regulations, carry out responsibilities, and perform work according to applicable provisions (Harjono, 2019). In the auditing profession, work discipline is essential because the audit process must follow systematic stages, including audit planning, evidence collection, testing, documentation, and report preparation. Auditors with high discipline are more consistent in complying with audit procedures, maintaining punctuality, and avoiding negligence in examination.

The implementation of this finding in Public Accounting Firms in Medan City indicates that work discipline should be applied through a consistent work culture and a clear supervision system. Auditors must have a strong commitment to completing work according to deadlines, attending audit assignments as scheduled, following work instructions, and complying with applicable auditing standards. In practice, low work discipline may result in delayed reports, disorganized audit documentation, and increased risk of errors.

This finding is supported by (Apriliyanto, 2023) who found that work discipline had a positive and significant effect on auditor performance at Public Accounting Firms in Central Jakarta, both partially and simultaneously with other variables. Their study emphasized that auditor performance is influenced not only by technical competence, but also by professional attitude, technological adaptation, and work discipline(Ghofur et al., 2025). In addition, (Agung et al., 2023) also found that work discipline was one of the individual auditor factors that influenced auditor performance at Public Accounting Firms in Bali Province. The managerial implication of this finding is that Public Accounting Firms need to strengthen discipline systems through clear standard operating procedures, performance monitoring, punctuality evaluation, and fair reward and punishment mechanisms.

The Effect of Workload, Work Competence, Work-Life Balance, and Work Discipline on Auditor Performance

The results of this study show that workload, work competence, work-life balance, and work discipline simultaneously have a significant effect on auditor performance. This is evidenced by the F-count value of 14.332, which is greater than the F-table value of 2.69, with a significance value of $0.000 < 0.05$. In addition, the Adjusted R Square value of 0.611 indicates that the four independent variables are able to explain auditor performance by 61.1%, while the remaining 38.9% is influenced by other variables outside the research model. Theoretically, this finding shows that auditor performance is the result of a combination of various factors related to work conditions, professional ability, psychological balance, and work behavior (Prasada et al., 2020). Properly managed workload helps auditors work more effectively, work competence enables auditors to perform duties according to professional standards, work-life balance supports auditors' mental and physical well-being, while work discipline ensures that auditors work according to rules, schedules, and audit procedures.

The implementation of this finding in Public Accounting Firms in Medan City indicates that improving auditor performance cannot be achieved through a single approach. Firms should not merely demand that auditors work quickly, but must also provide competency support, a healthy work system, realistic workload arrangements, and a consistent discipline culture. If one of these factors is ignored, efforts to improve auditor performance may become less effective. For example, competent auditors may still experience a decline in performance if they face excessive workload and lack work-life balance. Conversely, auditors with good work-life balance still require competence and discipline to produce high-quality audit results.

This finding is in line with (Pranitasari, 2022) who found that workload, work-life balance, healthy lifestyle, and psychological well-being simultaneously influenced auditor performance at Public Accounting Firms in DKI Jakarta. This finding is also consistent with (Kim & Kim, 2024) showed that audit structure, professionalism, work discipline, work-life balance, and objectivity simultaneously affected auditor performance at Public Accounting Firms in Bali Province. The managerial implication of this finding is that Public Accounting Firms need to develop an integrated strategy to improve auditor performance. This strategy can be implemented through four main efforts: managing

workload proportionally, improving auditor competence through continuous training, creating work policies that support work-life balance, and strengthening work discipline through supervision and performance evaluation.

Conclusions

This study concludes that workload, work competence, work-life balance, and work discipline significantly influence auditor performance at Public Accounting Firms in Medan City. Partially, workload has a negative and significant effect on auditor performance, indicating that excessive workload may reduce auditors' concentration, accuracy, and effectiveness in completing audit tasks. Meanwhile, work competence, work-life balance, and work discipline have positive and significant effects on auditor performance. This means that auditors with adequate competence, balanced work and personal life, and strong discipline tend to demonstrate better performance in carrying out audit responsibilities. Simultaneously, workload, work competence, work-life balance, and work discipline have a significant effect on auditor performance. The adjusted R-square value of 0.611 indicates that these four variables explain 61.1% of auditor performance, while the remaining 38.9% is influenced by other factors outside this study. These findings show that auditor performance is not only determined by technical competence, but also by how workload is managed, how well auditors maintain work-life balance, and how consistently they comply with work rules and professional standards.

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