

Balancing Resources and Demands: Work-Life Balance, Emotional Quotient, Time Pressure, Burnout, and Auditor Performance

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Abstract

Auditor performance plays a crucial role in ensuring audit quality and maintaining the credibility of Public Accounting Firms (PAFs). The increasingly demanding professional environment requires auditors to maintain high levels of professionalism and work performance while managing various psychological and occupational demands. This study examines the relationships between work-life balance, emotional quotient, time pressure, job burnout, and auditor performance in Public Accounting Firms in Medan City, Indonesia. A quantitative approach with an explanatory research design was employed. The study population comprised 35 auditors working in PAFs in Medan City, all of whom were included as respondents through census sampling. Data were collected using a structured questionnaire and analysed using multiple linear regression. The findings reveal that work-life balance and emotional quotient are positively and significantly associated with auditor performance, whereas time pressure and job burnout exhibit significant negative relationships with auditor performance. The simultaneous test further demonstrates that the four explanatory variables are jointly and significantly associated with auditor performance. These findings highlight the importance of maintaining work-life balance, strengthening auditors' emotional capabilities, and effectively managing time pressure and job burnout to support sustainable auditor performance. The study provides practical insights for Public Accounting Firms in developing human resource practices that balance professional demands with auditors' psychological resources and well-being.

Keywords: Work-life Balance, Emotional Quotient, Time Pressure, Job Burnout, Auditor Performance

Introduction

Auditing plays a strategic role in ensuring the reliability, transparency, and accountability of an entity's financial information through an objective examination of financial statements and internal control systems (Ayuni et al., 2024). Within the context of modern corporate governance, auditors serve as independent professionals who provide assurance regarding the fairness and reliability of financial reporting, thereby contributing to greater confidence among investors, creditors, and other stakeholders (H et al., 2026). Consequently, auditor performance represents a fundamental element in determining audit quality and maintaining the professional reputation of Public Accounting Firms (PAFs). Auditors who demonstrate high levels of professionalism, diligence, and integrity are more likely to perform audit procedures effectively and consistently with professional standards. Conversely, inadequate auditor performance may increase the risk of undetected material misstatements and potentially undermine public confidence in audit outcomes (Kimitei et al., 2024). Therefore, understanding the factors associated with auditor performance is essential for maintaining audit quality and strengthening the credibility of the auditing profession.

Public Accounting Firms (PAFs), as professional service organisations, are responsible for ensuring that audit engagements are conducted in accordance with applicable auditing standards and professional requirements. The quality of audit outcomes is closely associated with auditors' competence and their ability to perform professional responsibilities effectively and consistently. In Medan City, the presence of 24 Public Accounting Firms in 2024 reflects the substantial role of professional audit services and creates an increasingly demanding environment for audit practitioners. Such conditions require auditors to maintain consistent work performance in terms of timeliness, accuracy, professional judgement, and productivity. Nevertheless, auditors may encounter various challenges in performing their professional responsibilities, particularly when dealing with demanding



workloads, strict audit deadlines, and complex assignments. These conditions may increase work-related pressure and potentially reduce auditors' effectiveness in completing audit procedures. Consequently, maintaining sustainable auditor performance has become an important concern for Public Accounting Firms, particularly in ensuring that professional demands do not compromise the effectiveness and quality of audit work.

Auditor performance is associated with various individual and organisational factors, among which work-life balance has received considerable attention in the auditing literature (Kurniawan, 2023). The ability to maintain an appropriate balance between professional responsibilities and personal life is particularly important for preserving auditors' physical and psychological resources. An imbalance between these domains may contribute to fatigue, reduced concentration, and difficulties in maintaining effective professional judgement, which may ultimately be associated with lower work performance (Setyadi, 2022). In demanding audit environments, work-life balance therefore represents an important resource that may enable auditors to manage occupational demands while maintaining consistent professional performance.

In addition to work-life balance, emotional quotient represents another relevant individual factor in understanding auditor performance. Auditors frequently operate in demanding professional environments characterised by complex assignments, stringent deadlines, and the need to maintain effective interpersonal relationships with clients, colleagues, and other stakeholders (Gunawan et al., 2021). Auditors with stronger emotional capabilities may be better equipped to recognise and regulate their emotions, manage work-related stress, and respond appropriately to challenging professional situations. Such capabilities may help auditors maintain concentration, interpersonal effectiveness, and professional judgement when performing audit assignments. Accordingly, emotional quotient may serve as an important psychological resource associated with the ability of auditors to sustain effective work performance under demanding occupational conditions.

Conversely, time pressure represents a significant occupational challenge in the auditing profession (Audria & Lubis, 2022). Auditors are frequently required to complete complex audit procedures within stringent deadlines and predetermined time budgets. When time constraints become excessive, auditors may have limited opportunities to perform procedures with sufficient depth and thoroughness, potentially increasing the risk of errors and reducing the effectiveness of audit work (Aliah et al., 2025). Persistent exposure to such demanding working conditions may also contribute to job burnout, which is generally characterised by prolonged emotional and mental exhaustion resulting from sustained occupational demands. Burnout may deplete the psychological resources required to maintain motivation, professional commitment, concentration, and productivity. Consequently, auditors experiencing higher levels of burnout may encounter greater difficulty in sustaining effective professional performance, with potential implications for the consistency and quality of audit work (Ayuni et al., 2026). Time pressure and job burnout therefore represent important occupational factors that should be considered when examining variations in auditor performance.

Although previous studies have examined the relationships between work-life balance, emotional quotient, time pressure, job burnout, and auditor performance, the empirical evidence remains inconclusive across different organisational and professional settings. Variations in research contexts, respondent characteristics, and working environments have contributed to differences in the reported relationships between these factors and auditor performance. Moreover, empirical studies that simultaneously integrate work-life balance and emotional quotient as individual psychological resources with time pressure and job burnout as occupational demands within a single analytical model remain relatively limited, particularly in the context of Public Accounting Firms (PAFs) in Medan City. This limitation highlights the need for further empirical investigation to provide a more integrated understanding of the individual and occupational factors associated with auditor performance.

Against this background, this study aims to examine the relationships between work-life balance, emotional quotient, time pressure, job burnout, and auditor performance among auditors working in Public Accounting Firms in Medan City. The study contributes to the behavioural accounting literature by integrating positive individual resources and adverse occupational conditions within a unified framework for explaining variations in auditor performance. From a practical

perspective, the findings are expected to provide insights for Public Accounting Firms in developing human resource and workload management practices that support auditors' psychological resources, mitigate excessive occupational demands, and promote sustainable professional performance.

Theoretical Review

Auditor Performance

Auditor performance refers to the extent to which auditors effectively fulfil their professional responsibilities in accordance with auditing standards, established work targets, and expected quality requirements (Prihatiningtias & Khairani, 2025). It can be reflected in several dimensions, including the quality and quantity of work performed, timeliness, accuracy in conducting audit procedures and reporting audit outcomes, and the ability to fulfil professional responsibilities while maintaining independence and exercising sound professional judgement (Syakirah et al., 2025). Within Public Accounting Firms (PAFs), maintaining effective auditor performance is essential for ensuring the reliability of audit procedures, preserving the credibility of professional services, and strengthening stakeholder confidence. Previous research suggests that auditor performance is associated with individual and organisational factors, including professional competence, work motivation, and a supportive working environment (Putra et al., 2025). Consistently high levels of auditor performance may therefore contribute to greater accountability and sustained stakeholder confidence in the auditing profession.

From the perspective of Conservation of Resources (COR) Theory, auditor performance can be understood in terms of individuals' efforts to acquire, preserve, and protect valuable resources when responding to occupational demands. These resources may include physical energy, psychological capacity, emotional resources, and time. In this framework, work-life balance and emotional quotient may function as personal resources that help auditors preserve psychological and emotional capacity when managing professional responsibilities. In contrast, excessive time pressure and persistent job burnout may intensify resource depletion, leaving auditors with fewer resources to maintain concentration, accuracy, professional judgement, and work effectiveness (Tharifah et al., 2024). Accordingly, COR Theory provides a relevant theoretical foundation for explaining how the balance between resource preservation and resource depletion may be associated with variations in auditor performance.

Work-Life Balance

Work-life balance is the extent to which an individual may successfully reconcile professional and personal demands, without the demands of one domain unduly encroaching into the other (Hendry et al., 2025). This balance is important for psychological well-being and job happiness and productivity (Putri et al., 2026). Employees that are successful in balancing their professional and personal lives tend to have better job performance and lower work-related stress (Dorta-Afonso et al., 2025). Auditing is a job where it is very necessary to have a balance between work and life. Auditors often work long hours, have tight deadlines, need to be accurate and carry a lot of professional responsibility (Pradila & Fadli, 2023). A proper balance helps auditors maintain the energy, concentration and drive needed to conduct audit procedures efficiently (Aghimien, 2022). A continuing imbalance can lead to emotional tiredness and reduced effectiveness. Previous research has demonstrated that balanced working conditions can enhance work effectiveness and organizational commitment (Ariawaty & Soemarayani, 2026). A supportive environment and flexible workload management can support employee well-being and sustainable performance (Roz, 2021). From the viewpoint of the Conservation of Resources (COR) Theory, time, energy, psychological capacity, and social support are viewed as important personal resources (Wijaya et al., 2026). Work-life balance helps auditors to protect these resources (Meha, 2026) and hence sustain focus, accuracy and productivity (Sri Andini et al., 2025). In contrast, a sustained imbalance leads to a faster depletion of resources, which can threaten the intended performance (Susanto, 2025). Thus, more work-life balance is likely to improve auditor performance (Wulandari et al., 2026).

H1: Work-life balance has a positive and significant effect on auditor performance.

Emotional Quotient

Emotional quotient is the ability of the individual to perceive, comprehend, control, and use emotions productively, as well as to respond correctly to the emotional states of others (Yusnita et al., 2025). It is a significant aspect that influences the behavior and performance of individuals in complex work settings (Pranaditya & Sabihah, 2025). Emotional intelligence is particularly important in the auditing profession, as auditors are often confronted with work pressure, professional responsibilities, interpersonal interactions and circumstances demanding objective judgment (Septiawati & Lutfiani, 2024). Workplace effectiveness is fueled by emotional intelligence, which includes self-awareness, self-regulation, motivation, empathy, and social skills (Hakim, 2023). Those with higher emotional intelligence are better able to cope with stress, stay objective, communicate well with clients and co-workers, and adapt to high-pressure work settings (Syaestu & Pareke, 2025). Previous research proves that emotional intelligence can increase individual adaptability and decision making under pressure (Supramaniam, 2021), and emotional stability is very important to consistent performance, including careers that require high levels of accuracy and responsibility (Wibisono, 2022). From the standpoint of Conservation of Resources (COR) Theory, emotional intelligence is considered as a personal resource that assists auditors to conserve their psychological resources under challenging job settings (F. Lubis & Tanjung, 2024). The auditor's ability to regulate his or her emotions effectively is directly related to the ability to remain focused, motivated, objective and able to relate to others in a constructive manner during the audit process (Amponsah et al., 2024). These resources therefore allow for the accurate and successful execution of professional tasks. Thus, auditors with a greater level of emotional intelligence are likely to exhibit stronger and more consistent job performance (Hull, 2023).

H2: Emotional quotient has a positive and significant effect on auditor performance

Time Pressure

Time pressure is a condition where people have to perform difficult tasks in a limited period of time. It causes psychological and operational stress (Ghali-Zinoubi et al., 2024). Time pressure in auditing is prevalent because of reporting deadlines, client expectations, legal requirements, and the necessity to perform audit procedures correctly within the allotted timeframes (Chang et al., 2025). As per the Yerkes-Dodson principle, time pressure can increase efficiency and concentration at a medium level, which indicates that there is an optimal level of pressure at which it can increase individual performance. But the pressure of time may be too much for the audit performance because of the limited time available for detailed investigation and expert judgment. Under the pressure of time, auditors may give priority to completing the task rather than to performing the procedures in detail (Dayarana et al., 2025). Long-term time pressure has also been associated with less concentration, lower accuracy in decision-making and worse overall auditor performance (Achyarsyah, 2024). From the standpoint of Conservation of Resources (COR) Theory, high time pressure can lead to a rapid depletion of essential personal resources such as energy, focus and cognitive capacity. When the demands of work are too much for the resources available, auditors may not be able to devote sufficient attention to each audit procedure, raising the chance of errors and limiting the depth of audit exams (Khulsum et al., 2025). Therefore, too much time pressure may reduce the auditor's ability to maintain accuracy, professional judgment and quality of work. Thus, increased time pressure is predicted to have a negative impact on auditor performance (Adel et al., 2024).

H3: Time pressure has a negative and significant effect on auditor performance

Job Burnout

Job burnout is a psychological syndrome that occurs as a sustained response to chronic job stressors (Susanto et al., 2025). As defined by Maslach (Rughoobur-Seetah, 2024) it is usually characterized by emotional weariness, depersonalization and diminished personal accomplishment. Burnout is especially pertinent to the auditing profession, where auditors commonly confront tremendous workloads, repetitive duties, strict dead-lines, high accuracy requirements and ongoing professional pressure (Genedy et al., 2024). Burnout among auditors is more likely to lead to mental

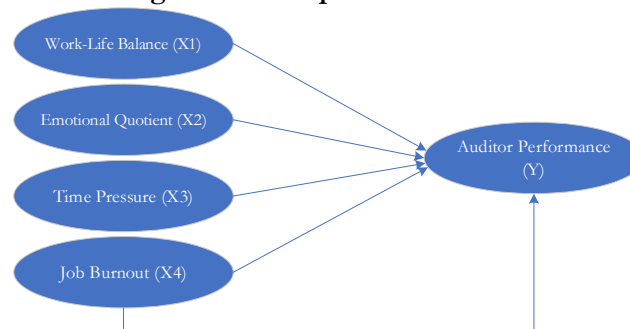
tiredness, lower motivation, and less effectiveness in executing audit procedures (Fadli, 2024). Previous studies have demonstrated that burnout has a considerable negative effect on work engagement and individual productivity (Honkley et al., 2025). Auditors with higher levels of burnout are also more prone to poor work quality due to mental weariness and reduced work commitment (Napitupulu et al., 2026). Such situations may diminish auditors' capacity to fulfill their professional responsibilities in an effective manner. Burnout is the result of a continual resource loss from the perspective of Conservation of Resources (COR) Theory (Ginting et al., 2026). When auditors' physical energy, emotional capability, and psychological resources are continually spent without sufficient opportunity for recovery, their ability to sustain high levels of performance steadily falls (Nasution et al., 2026). Such loss of resources may decrease concentration, motivation, accuracy and effectiveness in completing audit tasks (Herfianti et al., 2025). Hence, the higher the level of job burnout, the lower the auditor performance (Harianto, 2024).

H4: Job burnout has a negative and significant effect on auditor performance

Conceptual Framework

This research's conceptual framework, with auditor performance (Y) as the dependent variable, and four independent factors, namely, work-life balance (X1), emotional quotient (X2), time pressure (X3), and job burnout (X4). Based on earlier hypothesis formulation and Conservation of Resources (COR) Theory, it is hypothesized that work-life balance and emotional quotient would have a positive impact on auditor performance by maintaining personal and psychological resources. In contrast, we expect time pressure and job burnout to have a detrimental impact on auditor performance since they can lead to resource depletion and limit auditors' ability to perform well. The proposed relationships between the study variables are depicted in the following conceptual framework.

Figure 1. Conceptual Framework



Methodology

The research adopted a quantitative method. The research design was explanatory research design since it studied the links among the independent and dependent variables. The study was conducted in Public Accounting Firms (PAFs) in Medan City, North Sumatera, Indonesia in May 2025. The independent factors were work-life balance, emotional quotient, time pressure and job burnout and the dependent variable was auditor performance. A quantitative method was deemed appropriate as it allows objective and systematic evaluation of interactions between variables through the use of numerical data and statistical analysis.

The population of this study was all 35 auditors in 24 Public Accounting Firms in Medan City. Sampling Technique: The population of the study was small, hence census sampling technique was employed, involving all members of the population as respondents. The study employed both primary and secondary data. The primary data were acquired via questionnaires issued to all auditors whilst the secondary data were gathered from supporting papers, academic literature and articles pertinent to the research topic. The integration of different data sources was aimed at providing comprehensive information and to enhance the empirical basis of the investigation.

The analysis of the effect of work-life balance, emotional quotient, time pressure, and job burnout on auditor performance was conducted by multiple linear regression analysis using IBM SPSS Statistics. The quality of the data and measurement consistency were ensured through validity and reliability analysis of the measuring device prior to hypothesis testing. Then the classical assumption tests were undertaken, i.e., normality test, multicollinearity test, and heteroscedasticity test to see whether the regression model met the statistical assumptions required. The hypotheses were examined using partial significance tests (t-tests) to analyze the individual influence of each independent variable and a simultaneous significance test (F-test) to evaluate the joint effect of the independent variables on auditor performance. The final part of our methodology was the use of the adjusted coefficient of determination ($\text{Adjusted } R^2$) to determine the percentage of variation of the auditor performance explained by the suggested regression model.

Results and Discussions

Respondent Characteristics

The respondents' gender was very evenly distributed between males and females, with males representing 54.3% of the auditors and females 45.7% (see Table 1). Age-wise, the majority of the respondents were in the age group of 26-35 years (45.7%) followed by the age groups of ≤ 25 years and 36-45 years, each of which constituted 22.9%. Only 8.6% of the responders were over the age of 45 years. In terms of education, majority of the respondents had a bachelor's degree (74.3%), 17.1% a master's degree, and 8.6% a diploma certification. The largest group in terms of professional position was junior auditors (42.9%) followed by senior auditors (34.3%), supervisors/managers (14.3%) and partners (8.6%). In addition, 37.1% of the respondents had between one and three years of work experience, 28.6% had between four and six years, 20.0% had more than six years and 14.3% had less than one year of experience. To summarize, the respondents' profile suggests that the sample was mostly comprised of auditors in the early to middle stages of their professional careers, with the majority of respondents possessing at least a bachelor's degree. The diversity of age, position and work experience, provides a diverse professional background to examine work-life balance, emotional quotient, time pressure, job burnout and auditor performance of Public Accounting Firms in Medan City.

Table 1. Respondent Characteristics

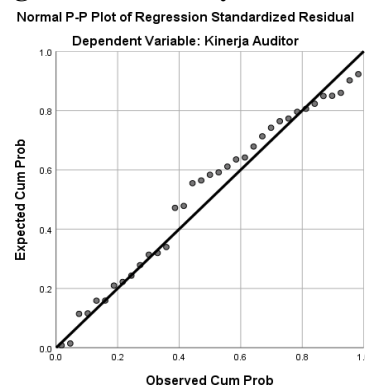
Characteristics	Category	Frequency (n)	Percentage (%)
Gender	Male	19	54.3
	Female	16	45.7
Age	≤ 25 years	8	22.9
	26–35 years	16	45.7
	36–45 years	8	22.9
	> 45 years	3	8.6
	Diploma	3	8.6
Educational Attainment	Bachelor's Degree	26	74.3
	Master's Degree	6	17.1
	Junior Auditor	15	42.9
Professional Position	Senior Auditor	12	34.3
	Supervisor/Manager	5	14.3
	Partner	3	8.6
	< 1 year	5	14.3
Work Experience	1–3 years	13	37.1
	4–6 years	10	28.6
	> 6 years	7	20
Total Respondents		35	100

Classical Assumption Test Results

Normality Test

As seen in figure 2, Normal Probability Plot of Regression, the residual points are closely scattered around the diagonal line and have a tendency to follow the direction of the diagonal line. This pattern suggests that the regression residuals are regularly distributed and centered at zero. Thus, the normalcy condition is visually fulfilled, which indicates that the regression model satisfies the normality requirement for subsequent statistical analysis.

Figure 2. Normality Test Results



Multicollinearity Test

Table 2. Multicollinearity Test Results

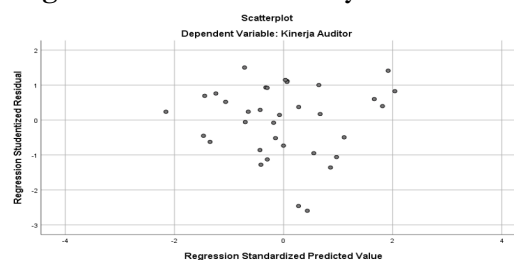
Unstandardized Coefficients			Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	20.427	5.066		4.033	.000		
Work Balance	.421	.132	.451	3.188	.003	.499	2.003
Emotional Quotient	.472	.153	.426	3.084	.004	.524	1.910
Pressure Time	-.437	.117	-.412	-3.721	.001	.812	1.231
Job l Burnout	-.380	.136	-.314	-2.785	.009	.784	1.275

Based on Table 2, it is observed that the Work-Life Balance variable has a Tolerance value of 0.499 and a VIF of 2.003; the Emotional Quotient variable has a Tolerance value of 0.524 and a VIF of 1.910; the Time Pressure variable has a Tolerance value of 0.812 and a VIF of 1.231; and the Job Burnout variable has a Tolerance value of 0.784 and a VIF of 1.275.

Heteroscedasticity Test

Based on Figure 2 (Scatterplot), it can be seen that the data points are randomly distributed above and below the zero line on the Y-axis and do not form any specific pattern, such as a funneling, widening, or wavy pattern. This random distribution pattern indicates the absence of heteroscedasticity in the regression model.

Figure 2 Heteroscedasticity Test Results



Analysis of Multiple Linear Regression Coefficients

Table 3. Results of Multiple Linear Regression Analysis

Unstandardized Coefficients			Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	20.427	5.066		4.033	.000		
Work Balance	.421	.132	.451	3.188	.003	.499	2.003
Emotional Quotient	.472	.153	.426	3.084	.004	.524	1.910
Pressure Time	-.437	.117	-.412	-3.721	.001	.812	1.231
Job l Burnout	-.380	.136	-.314	-2.785	.009	.784	1.275

Based on the results of multiple linear regression analysis in Table 3, a regression equation has been developed which represents the link between the independent variables (Work-Life Balance, Emotional Quotient, Time Pressure and Job Burnout) and Auditor Performance. The constant value (a) of 20.427 means that if all independent variables are 0, the Auditor Performance value is 20.427. The regression coefficient of Work-Life Balance (X1) is 0.421 which implies that an increase of one unit of Work-Life Balance will enhance Auditor Performance by 0.421 or 42.1% assuming other factors are constant. Moreover, Emotional Quotient (X2) has a coefficient of 0.472 which means that every increase of one unit of Emotional Quotient will raise Auditor Performance by 0.472 (or 47.2%). The regression coefficient for Time Pressure (X3) is -0.437, meaning that for each unit increase in Time Pressure, Auditor Performance will decrease by 0.437 (or 43.7%). The coefficient of Job Burnout (X4) is also -0.380. This means that the rise of one unit of Job Burnout will decrease the Auditor Performance by 0.380 (38.0%). Thus, all independent factors in the study had an effect on Auditor Performance in the hypothesized direction, either positive or negative.

Coefficient of Determination (R^2)

Table 4. Results of the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.837 ^a	.701	.661	2.740

According to the Model Summary in Table 4, the coefficient of determination (Adjusted R-squared) is 0.661. This number shows that the independent factors (Work-Life Balance, Emotional Quotient, Time Pressure and Job Burnout) are able to explain 66.1% of the variance in Auditor Performance. The remaining 33.9% however is dependent on other variables that are not part of this study. This suggests that the regression model has a good ability to explain the effect of the independent variables on Auditor Performance.

F-Test

Table 5 Simultaneous Test Results (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	752.743	4	131.868	17.561	.000 ^b
Residual	527.473	30	7.509		
Total	225.270	34			

ANOVA Table (Table 5) As per the ANOVA Table (Table 5), the results of the simultaneous hypothesis testing provide an F-calculated value of 17.561 with a significance level of 0.000. Meanwhile, the f-table value at 5% significance level ($\alpha = 0.05$) is 2.69. The findings reveal that the F-calculated value is greater than the F-table value ($17.561 > 2.69$) and the significance value is less than 0.05 ($0.000 < 0.05$). Thus it may be stated that Work-Life Balance, Emotional Quotient, Time Pressure and Job Burnout have considerable effect on Auditor Performance at the same time.

t-test**Table 6. t-test results**

Unstandardized Coefficients			Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	20.427	5.066		4.033	.000		
Work Balance	.421	.132	.451	3.188	.003	.499	2.003
Emotional Quotient	.472	.153	.426	3.084	.004	.524	1.910
Pressure Time	-.437	.117	-.412	-3.721	.001	.812	1.231
Job l Burnout	-.380	.136	-.314	-2.785	.009	.784	1.275

The partial test findings (t-test) can be used to ascertain the effect of each independent variable on Auditor Performance as depicted in Table 6. The testing was carried out by comparing the t-count value with the t-table value at a significance level of 5% ($\alpha = 0.05$). And looking at the significant value of each variable. The results show that the Work-Life Balance variable (X1) has a t-count of 3.188 (more than the t-table value of 2.042) and a significance value of 0.003 (less than 0.05), hence, it has a positive and significant effect on Auditor Performance. The Emotional Quotient variable (X2) also exhibits comparable results, with a t-count of 3.084 (> 2.042) and a significance value of 0.004 (< 0.05), demonstrating a positive and substantial influence on Auditor Performance. Further, the Time Pressure variable (X3) has a t-count of 3.721 (> 2.042) and a significance value of 0.001 (< 0.05). But, the Time Pressure variable negatively affects the Auditor Performance. Likewise, the variable Job Burnout (X4) has a t-count of 2.785 (> 2.042) and a significance value of 0.009 (< 0.05), which means having a negative and significant effect on Auditor Performance.

Discussions

The Effect of Work-Life Balance on Performance

The results show that Work-Life Balance has a beneficial effect on Auditor Performance in Public Accounting Firms (PAFs) in Medan City. The finding suggests that auditors with superior skills in balancing professional duties and personal commitments are more likely to perform well. This association is consistent with Conservation of Resources (COR) Theory, which says that persons who effectively conserve their psychological and personal resources are more likely to maintain good work performance. The finding is also in line with (Ariasari & Tjahjono, 2024) that found a positive association between work life balance and employee performance. Similarly, (Y. Lubis et al., 2023) discovered that work-life balance improves organizational commitment and work performance while (Pradila & Fadli, 2023) found that adequate balance between work and personal life reduces job-related stress and hence improves productivity. Further research from (Aghimien, 2022) further supports the fact that work-life balance has a major effect on employee performance in the professional service setting.

The findings suggest that work-life balance is not just a personnel well-being issue but also a strategic element in the maintenance of auditor performance. Audit job is hard, especially concerning tight deadlines and time pressure, which may lead to a long-term work-life imbalance, exhaustion of auditors' psychological resources and thus impact their performance. PAFs should go beyond administrative flexibility and rethink work systems, reduce non-essential duties, digitalize audit processes and set effective controls on excessive overtime. From a COR Theory perspective, preventive organizational measures are especially crucial, as ongoing resource depletion may affect auditors' concentration, precision, and ultimately audit quality. Hence, PAFs need to find a balance between immediate performance expectations, sustainable workload management and the preservation of psychological resources to enable consistent auditor performance over time.

The Effect of Emotional Quotient on Auditor Performance

The results show that Emotional Quotient has a favorable effect on Auditor Performance. This means that the auditor who is more able to perceive, regulate and manage emotions tends to be

more effective in his performance under the conditions of hard job. This finding is consistent with Goleman's theory of Emotional Intelligence which states that the regulation of emotions enhances effective decision-making, self-control and the performance of individuals. This finding is consistent with the research of (Yusnita et al., 2025) that emotional intelligence increases flexibility and decision making in the workplace. Similarly, (Syaestu & Pareke, 2025) found that there is a substantial association between emotional intelligence and employee performance. Moreover, (Septiawati & Lutfiani, 2024) found that emotional intelligence is an important factor in increasing emotional stability and individual effectiveness of people in businesses. The findings imply that emotional qualities contribute more than technical competence to support auditors' capacity to properly discharge their professional responsibilities.

The emotional quotient is one of the major determinants of auditor performance, especially in the case of Public Accounting Firms (PAFs) in Medan City, where the prevailing atmosphere is characterized by high work pressure, tight deadlines, and high demands for accuracy. The findings also provide further support for Goleman's theoretical premise that emotional regulation leads to decision quality, self-control and effective workplace behavior. However, PAFs' human resource management procedures tend to focus more on technical competence, and emotional talents may be given less consideration in auditor recruiting, performance assessment, and professional growth. Poor emotional modulation during strong audit pressure can have adverse effects on objectivity, increase the likelihood of making errors and hinder team effectiveness. Therefore, emotional intelligence assessment and development should be part of human resource practices in the use of PAFs to improve the resilience and decision-making quality of auditors.

The Effect of Time Pressure on Performance

The results show that Time Pressure has a negative effect on Auditor Performance, which implies that auditor performance is poorer when time pressure is higher. Too much time pressure can impact the auditor's capacity to focus, be meticulous and apply professional judgment in performing audit processes. This is congruent with (Ghali-Zinoubi et al., 2024) where they reported that high pressure could negatively affect individual performance. (Chang et al., 2025) found that excessive time pressure lowers the correctness of auditors' work, and (Ferna et al., 2026) demonstrated its negative effect on audit quality. [55] also observed that uncontrolled time pressure results in a higher likelihood of work-related errors and a lower accuracy of audit results. These results taken together suggest that too much time pressure may decrease auditors' effectiveness and consistency in performing audit assignments.

For PAFs in Medan City, tight timelines and restricted time of completion may impose high cognitive demands on auditors, which could impact their attention, accuracy and decision-making quality. This discovery is theoretically consistent with the Yerkes–Dodson Law which states that the increase of pressure may improve performance up to a certain ideal level, after which too much pressure can cause the performance decline. The results therefore suggest the need to balance audit timeframes and workloads with the cognitive and professional capabilities of auditors. Poorly handled time pressure may raise the probability of audit errors, lower the accuracy of reporting and ultimately impair the quality of the audit. Hence, PAFs need to develop plausible audit plans, appropriately scale workloads and track excessive time pressure to secure sustainable auditor performance.

The Effect of Job Burnout on Auditor Performance

The findings demonstrate that job burnout has a negative effect on auditor performance, indicating that higher levels of emotional and mental exhaustion are associated with lower productivity and work performance. This finding is consistent with Maslach's conceptualisation of burnout, which comprises three core dimensions: emotional exhaustion, depersonalisation, and reduced personal accomplishment. Prolonged exposure to these dimensions may gradually diminish auditors' psychological and professional resources, thereby limiting their ability to perform audit responsibilities effectively. The present finding is consistent with (Efuwape & Aderinto, 2023), who reported that burnout significantly reduces employee performance. Similarly, (Dorta-Afonso & Romero-Domínguez, 2025) found that burnout adversely affects work productivity, while (Buscema

et al., 2025) identified burnout as an important factor associated with declining performance among professionals exposed to demanding workloads.

In the context of Public Accounting Firms (KAP) in Medan City, the results suggest that auditors experiencing greater emotional, mental, and psychological exhaustion tend to exhibit lower levels of productivity and work performance. Heavy audit workloads, stringent deadlines, and prolonged exposure to repetitive and demanding assignments may intensify work-related exhaustion and progressively deplete the resources required to maintain effective professional performance. From a theoretical perspective, this finding reinforces Maslach's burnout framework by demonstrating the relevance of emotional exhaustion, depersonalisation, and reduced personal accomplishment in explaining variations in auditor performance. When these conditions accumulate, auditors may experience diminished concentration, motivation, engagement, and capacity to sustain professional standards in performing audit assignments. The findings further suggest that workload management within Public Accounting Firms in Medan should give greater consideration to auditors' psychological resources and work demands. Accordingly, appropriate workload allocation, realistic scheduling, adequate recovery opportunities, and organisational support may be important for mitigating burnout and maintaining sustainable auditor performance.

The Effects of Work-Life Balance, Emotional Quotient, Time Pressure, and Job Burnout on Auditor Performance

The simultaneous test results demonstrate that work-life balance, emotional quotient, time pressure, and job burnout are jointly associated with auditor performance. This finding suggests that auditor performance is shaped not only by professional and technical capabilities but also by the interplay between auditors' psychological resources and the demands of their working environment. Work-life balance and emotional capabilities may enable auditors to maintain concentration, manage work-related demands, and exercise professional judgement effectively. In contrast, excessive time pressure and persistent job burnout may deplete the cognitive and psychological resources required to perform audit assignments consistently and effectively. These findings are consistent with previous studies examining the roles of time budget pressure and work-life balance in auditor performance. Furthermore, (Jaya et al., 2026) demonstrated significant relationships between emotional intelligence, work-life balance, and auditor performance, while (Putri et al., 2026) highlighted the importance of occupational stress, work-life balance, and working conditions in explaining variations in auditor performance. Similarly, (Kitasari & Subawa, 2026) emphasised the relevance of emotional intelligence and psychological well-being in supporting effective professional performance. Previous evidence concerning time budget pressure further indicates that excessive time constraints may increase the likelihood of dysfunctional audit behaviours and potentially compromise the quality of audit procedures.

From a managerial perspective, Public Accounting Firms (PAFs) in Medan should consider a more integrated approach to auditor performance management that extends beyond the achievement of performance targets and compliance with audit deadlines. Appropriate workload allocation and realistic audit time budgets may help auditors manage professional responsibilities without experiencing excessive work-related pressure. Where operationally feasible, flexible working arrangements and the effective utilisation of audit technologies may also reduce repetitive administrative tasks and improve work efficiency. In addition, strengthening auditors' emotional capabilities through training in emotional regulation, resilience, and stress management may enhance their capacity to cope with demanding audit environments. During peak audit periods, firms should also carefully manage overtime intensity and workload distribution while providing adequate supervisory support and sufficient opportunities for recovery. Collectively, these organisational practices may contribute to reducing job burnout, maintaining auditor productivity, and supporting the sustainable quality of auditor performance.

Conclusions

The findings demonstrate that work-life balance and emotional quotient are positively and significantly associated with auditor performance in Public Accounting Firms (PAFs) in Medan City.

These results suggest that auditors who maintain a better balance between their professional and personal lives and possess stronger emotional management capabilities tend to exhibit higher levels of work performance. In contrast, time pressure and job burnout are negatively and significantly associated with auditor performance, indicating that greater work-related time constraints and emotional exhaustion are linked to lower levels of auditor performance. Simultaneously, work-life balance, emotional quotient, time pressure, and job burnout are significantly associated with auditor performance. Taken together, these findings highlight that auditor performance reflects the interplay between individual psychological resources and the demands of the working environment.

The findings offer several practical implications for Public Accounting Firms. Management should strengthen organisational practices that support work-life balance by allocating workloads proportionally and developing more manageable audit schedules, particularly during peak audit periods. Auditor emotional capabilities may also be strengthened through emotional regulation training, soft-skills development, and interpersonal competency programmes. Furthermore, the adverse implications associated with time pressure may be addressed through more balanced task distribution, realistic audit deadlines, and appropriate workload planning. To mitigate job burnout, firms should consider employee well-being initiatives, appropriate job rotation, adequate recovery periods, and supportive supervision. Collectively, these practices may help create a healthier working environment while supporting auditor productivity and sustainable professional performance.

This study has several limitations that should be considered when interpreting its findings. First, the study involved a relatively small sample of 35 auditors working in Public Accounting Firms in Medan City. Consequently, the findings should be generalised to broader auditor populations with caution, particularly across different geographical and organisational contexts. Second, the research model was limited to four explanatory variables—work-life balance, emotional quotient, time pressure, and job burnout—and therefore does not capture all individual, organisational, and contextual factors potentially associated with auditor performance. Third, the study employed a quantitative approach based on self-reported data, which may be subject to response and common method biases. In addition, the cross-sectional design captures respondents' perceptions at a single point in time and therefore limits the ability to establish temporal relationships among the investigated variables.

Future studies could extend the geographical scope by involving auditors from Public Accounting Firms across multiple cities or provinces, thereby providing broader evidence across different professional and organisational settings. Larger and more diverse samples would also strengthen the external validity of the findings. Future research may incorporate additional variables, such as work motivation, leadership, organisational culture, occupational stress, organisational support, and professional commitment, to develop a more comprehensive model of auditor performance. Longitudinal research designs could also be employed to examine how work demands, psychological resources, and auditor performance evolve over time. Finally, a mixed-methods approach combining quantitative analysis with interviews or other qualitative techniques is recommended to provide deeper insights into auditors' experiences of workload, time pressure, emotional demands, burnout, and professional performance.

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