

The Influence of Work Stress, Work-Life Balance, and Organizational Support on Auditor Resilience with Self-Efficacy as a Mediating Variable

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ABSTRACT

This research seeks to explore the impact of work stress, work-life balance, and organizational support on the resilience of auditors, with self-efficacy acting as a mediating factor. A quantitative research strategy utilizing a survey format was adopted, engaging auditors from public accounting firms. The data were assessed through multiple regression, t-tests, Sobel mediation assessments, and F-tests. The main results show that organizational support has a significant effect on auditor resilience both directly and through self-efficacy. Self-efficacy also has a strong direct relationship with resilience. In contrast, work stress does not have a direct effect on resilience but has a significant indirect effect through the mediation of self-efficacy. Meanwhile, work-life balance does not show a significant direct or indirect effect on resilience. Collectively, the three independent variables (work stress, work-life balance, organizational support) are only able to explain a small portion of the variance in resilience. However, when self-efficacy is included in the model, the model's predictive ability increases substantially. The study's empirical contribution lies in demonstrating that self-efficacy serves as a crucial mediator, particularly in converting work stress into resilience. A novel aspect of this study is its finding that work-life balance does not serve as a factor influencing auditor resilience, which contradicts typical beliefs in different professions. For public accounting firms, the implication involves emphasizing organizational support and self-efficacy development instead of focusing on work-life balance initiatives to improve auditor resilience during busy periods.

Keywords: *resilience; self-efficacy; work stress; work-life balance; organizational support*

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi dampak stres kerja, keseimbangan kerja-hidup, dan dukungan organisasi terhadap ketahanan auditor, dengan efikasi diri sebagai faktor mediasi. Strategi penelitian kuantitatif yang menggunakan format survei diadopsi, melibatkan auditor dari firma akuntansi publik. Data dianalisis melalui regresi berganda, uji-t, penilaian mediasi Sobel, dan uji-F. Hasil utama menunjukkan bahwa dukungan organisasi memiliki pengaruh signifikan terhadap ketahanan auditor baik secara langsung maupun melalui efikasi diri. Efikasi diri juga memiliki hubungan langsung yang kuat dengan ketahanan. Sebaliknya, stres kerja tidak memiliki pengaruh langsung terhadap ketahanan tetapi memiliki pengaruh tidak langsung yang signifikan melalui mediasi efikasi diri. Sementara itu, keseimbangan kerja-hidup tidak menunjukkan pengaruh

langsung atau tidak langsung yang signifikan terhadap ketahanan. Secara kolektif, ketiga variabel independen (stres kerja, keseimbangan kerja-hidup, dukungan organisasi) hanya mampu menjelaskan sebagian kecil varians dalam ketahanan. Namun, ketika efikasi diri dimasukkan ke dalam model, kemampuan prediksi model meningkat secara substansial. Kontribusi empiris studi ini terletak pada demonstrasi bahwa efikasi diri berperan sebagai mediator penting, khususnya dalam mengubah stres kerja menjadi ketahanan. Aspek baru dari studi ini adalah temuannya bahwa keseimbangan kerja-hidup tidak berperan sebagai faktor yang memengaruhi ketahanan auditor, yang bertentangan dengan keyakinan umum di berbagai profesi. Bagi firma akuntansi publik, implikasinya adalah menekankan dukungan organisasi dan pengembangan efikasi diri daripada berfokus pada inisiatif keseimbangan kerja-hidup untuk meningkatkan ketahanan auditor selama periode sibuk.

Kata kunci: dukungan organisasi; efikasi diri; keseimbangan kerja-hidup; ketahanan; stres kerja

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INTRODUCTION

An auditor is a profession tasked with objectively collecting and evaluating evidence to determine the level of conformity of information with established criteria, then reporting it in the form of an audit report (Arens et al., 2017). In carrying out their duties, auditors not only go through lengthy audit procedures, but also face non-technical pressures in the form of tight deadlines, high accuracy demands, regulatory complexity, and pressure from the auditee. These conditions make the audit profession one of the high-pressure professions, with stress arising chronically during each audit season and acutely when there is a surprise audit program.

According to Wilson (2025), referring to a report by Ceoworld.biz, Indonesia ranks 119th out of 197 countries in terms of work stress levels, with 65.18% of workers experiencing stress. While this data is general, the public accounting profession, as a highly demanded field, also contributes to this figure. This is reinforced by a survey by the University of Georgia's FloQast in Globus (2025), which found that 99% of accountants experience burnout as a trigger for work stress, and if left untreated, this condition will erode auditors' resilience in carrying out their profession. This phenomenon is reinforced by Benke (2025) in jakarta.suaramerdeka.com reveals a real case of an auditor who resigned from a PBNU financial audit assignment, after his draft report was reproduced and published as if it were the final findings manipulated for the benefit of PBNU policy. This conflict of interest triggered stress pressure that eroded the auditor's resilience to the point of choosing to withdraw from the project.

Resilience itself is defined by Rutter (1985) in Robbins & Judge (2024) as a person's ability to recover from unexpected challenges and difficulties as mental protection from emotional and psychological disorders, which in the context of auditors means the ability to adapt in maintaining mental health from pressures that have the potential to trigger stress in the workplace. Theoretically, auditor resilience is influenced by several factors, including work stress, work-life balance, organizational support, and self-efficacy. Work stress as expanded through the perspective of the International Labour Organization (ILO) from Azzi & Papandrea (2026) based on previous work-

related stress studies introduced by Sauter et al. (1999) as an individual's bodily and emotional response due to a mismatch between job demands and available abilities, needs, or resources. Robbins & Judge (2024) further developed it as a negative reaction to burdens or pressures that exceed the limits of body and mind tolerance, stemming from demands, obstacles, or opportunities. The accumulation of repeated, high-intensity work stress has been shown to erode auditor resilience, as demonstrated Panjaitan (2024); Panjaitan et al. (2023) who concluded that auditors who are unable to maintain their resilience ultimately develop intentions to change jobs.

Resilience can be influenced by work-life balance. The American Psychological Association defines it as the degree to which an individual engages in work, family, and social responsibilities, and emphasizes that achieving optimal harmony in these roles can enhance life satisfaction (American Psychological Association, 2018b). Rahajeng & Handayani (2022) cites Delecta's (2011) assertion, adding that work-life balance is reflected when a worker, including an auditor, is able to divide time evenly across life aspects and avoid mixing all problems with social activities. This phenomenon supports the findings of Al-Qatamin & Shahbudin (2026) that work-life balance plays a significant role in reducing audit quality behavior in external auditors, with resilience serving as the foundation of psychological stability to reduce work stress. In addition to work stress and work-life balance, organizational resilience is also influenced by organizational support, namely an individual's perception of the extent to which the organization values their contributions and well-being as an employee.

This belief is based on the attribution process, where employees subconsciously interpret the organization as an entity that is not only functional but also has a human dimension in assessing the intentions behind the behavior of its members (Eisenberger et al. (1986) as cited in Ahmad et al., (2023). Rifwan et al. (2026) strengthen this by finding that organizational support contributes to employee psychological well-being as a foundation for developing resilience, so that employees who feel supported have greater psychological reserves to recover from failure, manage stress, and maintain motivation under high pressure. In addition to organizational support, self-efficacy is also theoretically identified as a factor that influences auditor resilience.

Self-efficacy, as defined by American Psychological Association (2023) and This concept was introduced by Bandura (1977) and subsequently applied and expanded in the research conducted by Islam (2026) is an individual's belief in their ability to organize and execute actions to achieve desired outcomes. This belief is closely related to resilience, as demonstrated by Fatimah et al., (2026) who found that individuals with high self-efficacy tend to be more confident in solving problems, making accurate decisions, and coping with stress, thus enabling them to maintain composure and achieve optimal work performance.

Although previous studies have provided a broad understanding, a separate approach to each variable has not been able to fully represent the complexity of auditors' lives. In practice, work stress, work-life balance, organizational support, and self-efficacy do not exist in isolation, but rather occur simultaneously and interact with each other. To date, no research has been found that simultaneously examines the combined effects of

work stress, work-life balance, and organizational support on auditor resilience, with self-efficacy as a mediating variable.

Testing the three factors simultaneously with self-efficacy mediation allows for identifying the most dominant variable among work stress, work-life balance, and organizational support, while other factors are controlled, providing more valuable information for organizational leaders and auditors in maintaining and improving resilience. Therefore, this study aims to fill this gap by examining the simultaneous effect of these three variables on auditor resilience, mediated by self-efficacy, in order to produce a more holistic understanding as a foundation for developing auditor psychology. This article is organized into five parts: research context and objectives; theoretical foundation and hypothesis development; research methods, results and discussion, and conclusions and recommendations.

Theoretical Framework and Hypotheses Development

Auditor Resilience

Resilience is a person's ability to bounce back from various challenges, pressures, and unexpected life difficulties, providing protection against emotional and mental disturbances (Rutter, 1985, as cited in Robbins & Judge, 2024). The American Psychological Association (2018b), resilience is understood as both a process and an outcome of an individual's ability to adapt to tough situations through flexibility and adjustments in mental, emotional, and behavioral responses to internal and external demands. A person's level of resilience is influenced by several factors, such as how they perceive and interact with their environment, the availability of social support, and the problem-solving strategies they use. Resilience can be measured through several dimensions, one of which is using the Connor-Davidson Resilience Scale (CD-RISC) developed by Connor & Davidson (2003) as cited in Minnett & Stephenson (2025). This scale covers several aspects, namely personal competence, trust in instincts and tolerance for negative influence, positive acceptance of change, self-control, and spiritual influence. Consistent with the reinforcement provided by Luthans et al. (2007), as cited in Ahmad et al. (2023), these dimensions through resilience indicators including the ability to bounce back, adaptability, perseverance, and creativity in facing challenges.

Work Stress

Work stress is a negative physical and emotional response that arises when job demands do not match the worker's abilities, needs, or available resources (Azzi & Papandrea, 2026). According to Bachroni & Asnawi (1999) in Panjaitan (2024), work stress is an unfavorable reaction caused by various sources of pressure in the work environment, such as workplace injustice, role conflicts, career development, interpersonal relationships within the organization, an individual's position in the organizational structure, and external company demands. Work stress can be measured through dimensions developed by Parker & Decotiis (1983) as referenced in Zhang et al. (2025), Time pressure is related to job demands like tight deadlines, heavy workloads, work targets, long working hours, and the need to get things done quickly. Meanwhile, anxiety is tied to feelings of tension, worrying about work, fear of making mistakes, mental stress, and trouble focusing on tasks.

Work-Life Balance

Work-Life Balance is an individual's ability to maintain a balanced involvement between work, personal life, family, and other social activities (American Psychological Association, 2018b). This balance reflects a person's ability to manage various life demands harmoniously, which can enhance overall life satisfaction and well-being. In Rahajeng & Handayani's (2022) study, Delecta (2011) is cited as explaining that work-life balance is achieved when an individual can allocate time and energy proportionally between work and personal life, and can handle demands from both aspects without disrupting social relationships or quality of life. Work-Life Balance can be measured based on dimensions developed by Fisher et al. (2009) as cited in (Bhat et al., 2023), namely work interference with personal life (WIPL) and personal life interference with work (PLIW).

Organizational Support

Organizational Support (Perceived Organizational Support/POS) is a concept in organizational behavior that explains employees' perception of how much the organization values their contributions and cares about their wellbeing Robert Eisenberger in 1986 and further discussed in Ahmad et al. (2023). Perception of organizational support plays an important role in shaping employees' attitudes, behaviors, and psychological state at work. When employees feel they receive adequate support from the organization, they tend to build emotional attachment, increase commitment, and show greater motivation to make positive contributions to the organization.

The concept of organizational support is related to the Social Exchange Theory proposed by Blau (1964) in Tharifah & Putra (2024) which explains that the relationship between employees and the organization is formed through a reciprocal process based on trust and social interaction. Gouldner (1960) as cited in Boyd & Markowitz (2026) principle of reciprocity also explains that individuals tend to respond positively when receiving supportive treatment, such as increasing loyalty, performance, and willingness to contribute more than what the job requires. In addition, Hobfoll (1989, as cited in Harrop et al. (2025) Conservation of Resources (COR) Theory emphasizes that organizational support functions as an important resource that helps employees cope with work pressure, reduce stress, and maintain psychological well-being, especially in high-stress jobs like auditing. Organizational support can be measured based on the dimensions developed by Rhoades & Eisenberger (2002, as cited in Ahmad et al., 2023), namely organizational fairness, supervisor support, and organizational rewards and job conditions.

Self-Efficacy

Self-efficacy is an individual's belief in their ability to organize and carry out the actions needed to achieve a certain goal or outcome (Bandura, 1977, as cited in Islam, 2026). This concept reflects the extent to which someone, including auditors, believes they can control and handle various situations that affect task or job performance. The level of self-efficacy plays a role in determining how a person faces challenges, completes

work, and maintains effort to achieve goals. Self-efficacy can be measured based on the dimensions developed by Bandura (1977) as cited in Islam (2026), namely level (magnitude), generality, and strength. The level dimension refers to how much a person believes in their ability to complete tasks with a certain degree of difficulty. The generality dimension shows how much that belief can be applied to different situations or contexts. Meanwhile, the strength dimension describes how strong and consistent an individual's belief is in their ability to handle job demands.

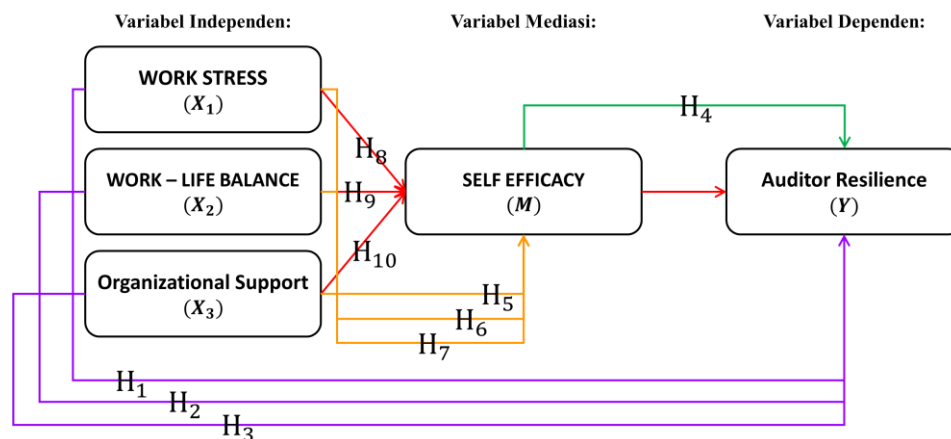


Figure 1. Research Model

In a study, a hypothesis is understood as a theoretical solution that is uncertain regarding the research problem and needs to be proven through empirical data (Sugiyono, 2013). In line with its analytical focus, this study formulates bidirectional assumptions that include (Figure 1) :

- H1: Work Stress affects Resilience
- H2: Work-Life Balance affects Resilience
- H3: Organizational Support affects Resilience
- H4: Self-Efficacy affects Resilience
- H5: Work Stress affects Self-Efficacy
- H6: Work-Life Balance affects Self-Efficacy
- H7: Organizational Support affects Self-Efficacy
- H8: Self-Efficacy is able to mediate Work Stress on Resilience
- H9: Self-Efficacy is able to mediate Work-Life Balance on Resilience
- H10: Self-Efficacy is able to mediate Organizational Support on Resilience

METHODOLOGY

This research applies a quantitative method with the aim of analyzing the impact of work stress, work-life balance, and organizational support on auditor resilience, with self-efficacy functioning as a mediating variable.

Data

The data used in this study are source data collected through questionnaires distributed to auditors working at Public Accounting Firms (KAP). The sampling method used was purposive sampling, requiring respondents to be auditors with at least one year

of work experience. The use of source data was based on the need for direct insights from respondents regarding the variables under study.

Model Development

This research model was developed based on the theory of work stress, self-efficacy theory, and resilience theory. This model examines the direct relationship between work stress, work-life balance, and social support on auditor resilience, as well as the indirect relationship through self-efficacy as a mediating variable.

Model 1 Equation – Mediation:

$$M = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Model 2 Equation – Dependent:

$$Y = \alpha + \beta_1 M + \varepsilon$$

Mediation Formula – Sobel

$$Z = \frac{a \times b}{\sqrt{b^2 S_a^2 + a^2 S_b^2}}$$

Description:

M	= Mediating Variable (<i>Self-Efficacy</i>)
α (alpha)	= Constant
Z	= Sobel test statistic value
β₁, β₂, β₃	= Regression Coefficient
X₁	= Work Stress
X₂	= Work-Life Balance
X₃	= Organizational Support
ε	= Error (other factors outside the model)
Y	= Auditor Resilience
a	= Regression coefficient of the independent variable (X) on the mediating variable (M)
b	= Regression coefficient of the mediating variable (M) on the dependent variable (Y)
S_{ab}	= Standard error of the coefficient a or b

Metode

The method applied for data analysis in this study is multiple linear regression with a mediation approach. The data processing was carried out using SPSS software. The analysis conducted included classical assumption tests, as well as hypothesis testing through t-tests and testing the coefficient of determination (R²). To evaluate the mediation effect, the Sobel method was used.

Steps of Research

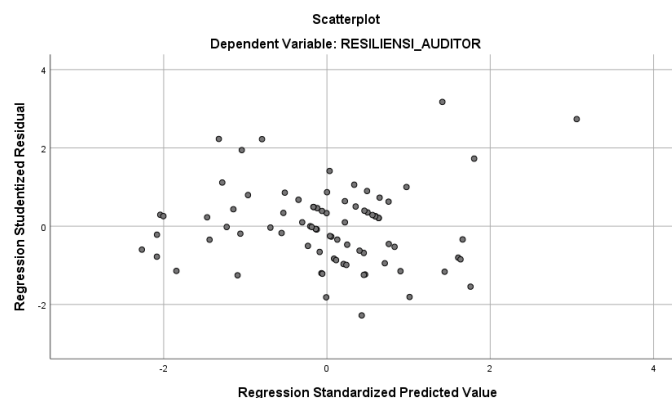
This research was carried out through several systematic processes, starting with the development of research instruments in the form of questionnaires, which were prepared based on indicators of each research variable. Once the instruments were completed, the questionnaires were then distributed to respondents who had been selected according to the research criteria. The collected data were then processed and prepared for analysis. The next stage was to test the quality of the instruments through validity and reliability tests to ensure that the measuring tools used were able to measure

the research variables accurately and consistently. Once the instruments were deemed to meet the criteria, the data were analyzed using regression techniques and mediation tests to determine the relationships between variables and indirect effects in the research models. Based on the results of that analysis, the study then ended with drawing conclusions that were made based on the empirical findings obtained.

RESULT AND DISCUSSION

Table 1. Classical Assumption Test

VARIABLE	LINEARITY TEST			MULTICOLLINEARITY TEST		
	ANOVA		Result	Collinearity Statistics		Result
	F	Sig.		Tolerance	VIF	
Work Stress on Auditor Resilience	1.11	0.36	Linearity occurs	0.79	1.27	No Multicollinearity Occurred
Work-Life Balance on Auditor Resilience	0.94	0.50	Linearity occurs	0.84	1.19	No Multicollinearity Occurred
Organizational Support for Auditor Resilience	0.31	0.91	Linearity occurs	0.87	1.14	No Multicollinearity Occurred
Self-Efficacy Towards Auditor Resilience	1.81	0.07	Linearity occurs	0.82	1.21	No Multicollinearity Occurred



Source: Author Data (2026)

Figure 2. Heteroskedasticity test

The researchers obtained results from the linearity test (**Table 1**) which showed that work stress (0.36), work-life balance (0.50), organizational support (0.91), and self-efficacy (0.074) have a linear or aligned relationship with the resilience possessed by auditors, with significant values that must be greater than 0.05. Results from other Classical Assumption Tests include the multicollinearity test, which showed that work stress (0.79), work-life balance (0.84), organizational support (0.88), and self-efficacy (0.82) do not experience multicollinearity against auditor resilience, because the tolerance values for each variable are more than 0.10. Furthermore, in the

heteroscedasticity test (**Figure 2**) through scatterplot, the data showed that the residual points were randomly scattered above and below the zero line and did not form a certain pattern. This indicates that there is no heteroscedasticity in the regression model. Thus, the assumptions regarding linearity, multicollinearity, and heteroscedasticity have been met, so the regression model can be used for more in-depth analysis.

In the regression test, both partial and partial-mediation, the researcher obtained the following results (**Table 2**):

Table 2. Results of Partial Test (t-test) and Mediation Analysis

Partial Test (-t)	t	Sig.	Result	Sobel Test - Mediation (Two-tailed probability)	Result
The effect of work stress on auditor resilience	1.04	0.30	Not Significantly Affected	0.00	Significantly Influenced by Mediation
The effect of work-life balance on auditor resilience	-1.57	0.12	Not Significantly Affected	0.07	Not Significantly Influenced by Mediation
The effect of organizational support on auditor resilience	-4.38	0.00	Significantly influential	0.03	Significantly Influenced by Mediation
The effect of work stress on auditor self-efficacy	3.56	0.00	Significantly influential		
The effect of work-life balance on auditor self-efficacy	-1.87	0.07	Not Significantly Affected		
The effect of organizational support on auditor self-efficacy	-2.34	0.02	Significantly influential		
The effect of self-efficacy on auditor resilience	7.31	0.00	Significantly influential		

Source: Author Data (2026)

Work Stress

Work stress as the first independent variable does not show a direct effect on auditor resilience. This can be seen from the significance value of 0.300, which is greater than 0.05, so it can be concluded that the level of stress experienced by auditors, whether high or low, does not directly affect auditor toughness. In other words, work stress does not automatically make auditors more flexible or more vulnerable in handling existing pressure. Consistent with the perspective of Lazarus & Folkman (1987), as cited in Raufelder & Schlesier (2026), which shows that individuals' reactions to stress heavily depend on cognitive appraisal. In this case, auditors tend not to see work stress as a serious threat that requires psychological recovery, but rather as an inherent part of the demands of their job.

In addition, the results of this study are also in line with the findings of LePine (2022), who distinguish between challenge stressors and hindrance stressors. In reality, auditors often perceive pressure in their work as a challenge stressor, which is a form of stress that actually encourages individuals to grow and improve their work performance. Thus, pressure or obstacles at work are not always seen as harmful sources of stress, but as

opportunities for career growth. This situation makes auditors not focus on resilience as the main way to cope with stress, because the pressure is not considered a threat that can decrease performance.

In addition, the nature of the auditing profession, which is strictly regulated through the Professional Standards for Public Accountants and established audit procedures, plays an important role in guiding auditors' actions when facing workplace pressure. These standards and procedures serve as operational guidelines that support auditors in working in a structured and professional manner, even in high-pressure situations such as deadlines or overlapping role issues. As a result, auditors are more likely to rely on this professional framework rather than on their personal resilience in directly coping with work-related stress.

Nevertheless, it can be said that stress originating from work does have an indirect impact on resilience through the mediating role of self-efficacy. This is evidenced by the Sobel analysis result showing a significance value of 0.00139565 (< 0.05), thus it can be concluded that self-efficacy fully mediates the relationship between work stress and auditor resilience. This result aligns with the theory stated by Schunk (2012), which asserts that self-efficacy plays an important role in how individuals process an event through mental appraisal. Auditors with high self-efficacy usually perceive work stress as a positive opportunity, thereby being able to manage pressure well and strengthen their resilience. Thus, it can be stated that although pressure from work does not directly affect the auditor's resilience, the effect becomes significant when influenced by self-efficacy. Self-efficacy acts as a psychological tool that transforms the perspective on stress from an obstacle into a motivational drive, thereby ultimately enhancing the auditor's resilience in carrying out their professional duties.

Work – Life Balance

The next variable in this study is Work-Life Balance (WLB), which functions as an independent variable in examining its impact on auditor resilience. However, the data obtained shows that Work-Life Balance does not have a significant impact on auditor resilience. Based on the work-life balance dimensions proposed by Fisher et al. (2009) as cited in Bhat et al. (2023) which include time balance, involvement, and role satisfaction, it was found that auditors do not experience work-life conflict or interference between the two domains (interdomain interference). Pauliks (2025) asserts that this concept is closely related to the standpoint advanced by Clark (2000), who argues that individuals live their lives in two main areas, namely the work area and the personal life area.

In the context of an auditor's work, their activities are cyclical with a clear audit period (for example, peak season and off-season), so auditors naturally have the opportunity to balance work demands and personal life during that time. As a result, auditors do not experience significant pressure or threats due to role imbalance. This affects the functioning of psychological mechanisms that form resilience. According to Rutter (1985) as cited in Robbins & Judge (2024), resilience emerges as an adaptive response to threatening situations, such as challenges, difficulties, or severe stress. If an individual does not experience significant psychological threats, the process of forming or enhancing resilience will not be stimulated. In this study, because auditors do not face

threats from role conflict, work-life balance cannot have a direct impact on their resilience.

Next, the mediation analysis showed that self-efficacy does not function as a mediator in the relationship between work-life balance and auditor resilience. The Sobel test yielded a coefficient of 0.07183472, which statistically exceeds the significance threshold of 0.05. This indicates that there is no significant mediating effect. From the perspective of auditing practice, this finding confirms that self-efficacy, defined as an individual's belief in their ability to organize and execute actions to achieve goals Bandura (1977), as cited in Islam (2026), is not influenced by work-life balance conditions due to the absence of perceived threats or challenges faced. In other words, auditors feel capable of managing the balance between roles without needing self-efficacy as an adaptive tool. Overall, this study shows that in the context of the auditing profession, which has fluctuating but predictable work schedules, work-life balance is not a relevant factor in affecting resilience. The conditions of threat or psychological difficulty required to stimulate resilience (Rutter, 1985, as cited in Robbins & Judge, 2024) are absent, so both direct influence and through self-efficacy are not empirically recorded.

Organizational Support

Based on the information gathered in this study, it is proven that assistance from organizations has a positive and significant impact on auditor resilience. This finding is based on a significant value of 0.000, which is below the threshold of 0.05, meaning that the higher the level of assistance perceived by auditors from the organization or Public Accounting Firm (PAF), the higher their level of resilience. Substantially, these results indicate that support from organizations is an important factor in enhancing auditors' adaptive capabilities, especially when facing high work pressure. This situation becomes highly relevant in the context of the audit peak season, which is a period when workloads increase, deadlines become tight, and task complexity rises. During this phase, auditors not only face operational pressure but also psychological risks such as stress, emotional fatigue, and the possibility of experiencing burnout. In situations like this, support from the organization emerges as an external resource that is very important for maintaining the psychological stability of auditors.

These findings are consistent with the idea of perceived organizational support (POS) introduced by Eisenberger et al. (1986) as cited in Ahmad et al. (2023). This idea explains that individuals develop general beliefs about how much the organization values their contributions and cares about their well-being. In the context of auditing, an auditor who perceives support from the organization would expect that when they face difficulties in the audit process, for example when discovering a material misstatement at the end of the examination, while only two days remain until the deadline, the organization would not let them face all of that alone. The Public Accounting Firm would provide assistance, whether in the form of additional supervision from a manager, assignment of a new field assistant, or emotional support in the form of understanding from a superior. From this situation, social-emotional resources such as a sense of security, professional recognition, and social affiliation at the workplace are born. These resources function as shields that can reduce the negative impact of stress and at the same time strengthen the auditor's ability to regulate

their emotions. In this way, auditors are not only able to endure under pressure, but also can adapt in a positive manner, maintain professional objectivity, and recover from challenging situations; that is the essence of resilience.

In addition to the direct impact, this study found that self-efficacy or self-efficacy significantly serves as a link between organizational support and auditor resilience. The mediation significance value of 0.02581496, which is below 0.05, indicates that organizational support has an impact not only directly but also through an internal psychological mechanism, namely the individual's belief in their ability to face job demands. The concept of self-efficacy introduced by Bandura (1977) as cited in Islam (2026) explains that individuals with high levels of self-efficacy tend to be more optimistic in facing challenges, more resilient to pressure, and capable of maintaining motivation in uncertain situations. In the context of auditing, auditors with high self-efficacy will be better at managing stress during peak season, not easily influenced by pressure from aggressive clients, and able to view every obstacle, such as repeated revisions from managers, as a challenge that can be overcome, rather than as a disturbing threat.

Support from an organization plays a very important role in creating self-efficacy through successful experiences provided (for example by giving opportunities to face difficult clients with guidance), constructive feedback after tasks are completed, as well as a supportive work atmosphere without fear of being blamed. Therefore, the mediation mechanism that occurs can be explained as follows: organizational support increases the auditor's self-efficacy, this self-efficacy then strengthens the auditor's ability to face pressure, and ultimately enhances resilience. In other words, self-efficacy functions as a psychological link that connects external resources with an individual's adaptive abilities.

These findings also align with a broader theoretical framework. First, the Social Exchange Theory proposed from Blau (1964) as further developed by Tharifah & Putra (2024) suggests that the relationship between individuals and organizations is mutually beneficial; when an auditor receives support, they tend to show increased positive attitudes as well as adaptive abilities, including resilience. Second, the Conservation of Resources (COR) Theory by Hobfoll (1989, as cited in Harrop et al., 2025) asserts that individuals naturally strive to acquire, retain, and enhance the resources they possess. In this context, support from the organization is considered an external resource, while self-efficacy is an internal resource, and both simultaneously play a role in shaping resilience as a valuable outcome. Third, the strengthening of the POS concept in Ahmad et al. (2023) cites Rhoades & Eisenberger (2002), also emphasizes that organizational support has a significant impact on mental well-being and individual performance. In other words, an auditor's resilience is not only determined by internal factors but is also greatly influenced by the organizational environment in which they operate. When organizational support is strong, and they have a high level of self-efficacy, a strong, adaptable auditor will emerge, capable of maintaining professional performance quality even when faced with extraordinary work pressure.

Table 3. Results of Simultan Test (F-test) and Adjusted R²

Simultaneous Test (F)	F	Sig.	Result	Adjusted R Square
The influence of work stress, work-life balance, and organizational support on auditor resilience	6.51	.001 ^b	Significant Influence	The influence of work stress, work-life balance, and organizational support on auditor resilience 0.17
The influence of work stress, work-life balance, organizational support, and auditor self-efficacy on auditor resilience	5.48	.002 ^b	Significant Influence	The influence of work stress, work-life balance, organizational support, and auditor self-efficacy on auditor resilience 0.49

Based on **Table 3** Results of Simultan Test (F-Test) and Adjusted R² shown above, it can be understood that in the simultaneous test or F analysis conducted, it was revealed that work stress, work-life balance, and organizational support collectively have a significant impact on the dependent variable. This is evidenced by a significance value of 0.001, which is much lower than the 0.05 threshold, indicating that the regression model created is appropriate (fit model) and can describe the relationship between the three independent variables and the dependent variable simultaneously. From a quantitative perspective, the initial contribution of these three variables is seen from the adjusted R square value of 0.171 or 17.1 percent. This means that only about one in six of the changes in the dependent variable can be explained by work stress, work-life balance, and organizational support, while the remaining 82.9 percent are influenced by other factors outside this model. This indicates that the phenomenon of auditor resilience is complex and multidimensional, and cannot be understood solely through work pressure and life balance.

However, when the self-efficacy variable was included in the model as an additional predictor, there was a fairly significant increase in predictive ability. The adjusted R square value jumped from 0.171 to 0.492, or in other words, increased by 0.321 (equivalent to 32.1 percent). The total contribution of the final model reached 49.2 percent, which indicates that nearly half of the variation in auditor resilience can be collectively explained by these four variables: workload pressure, work-life balance, organizational support, and self- efficacy. The F-test on this expanded model still shows significant results with a p-value of 0.002, which remains below 0.05, so the final model is also considered valid and robust. This quite significant increase in adjusted R square also aims to control the possibility of overfitting due to the addition of variables, so the quality of the model actually improves in a legitimate way.

From a theoretical perspective, the integration of self-efficacy into the model provides significant meaning. This finding confirms that self-efficacy not only functions as an additional independent variable, but also as a key psychological element that strengthens the relationship between various contextual variables (work pressure, work-life balance, and organizational support) and resilience. This is in line with the Social Cognitive Theory proposed by Bandura (1977) as cited in Islam (2026), which emphasizes that an individual's belief in their abilities is a major factor in coping with stress, directing actions, and achieving optimal performance. In addition, in the context of the Job Demands-Resources Model (Bakker et al. (2007) as cited in Hakanen & Kaltainen (2026)), organizational support and work-life balance function as positive resources, whereas job pressure acts as a demand that can undermine self-efficacy. Furthermore, self-efficacy serves as a partial mediator

that converts external resources into internal adaptive abilities, in accordance with the Organizational Support Theory described by Eisenberger et al. (1986) and further discussed in Ahmad et al. (2023) and reinforced by Rhoades & Eisenberger (2002) in Ahmad et al. (2023). Thus, the combination of contextual elements (work environment) and personal elements (self-belief) produces a much more comprehensive explanatory framework compared to relying on only one factor alone.

Fundamentally, this research has significant implications for auditors in public accounting firms. Support from a strong organization, including supervision with an extroverted character (Syahfaturhman et al., 2022), continuous training, and fairness in distribution, can create psychological capital (Luthans et al., 2006, as cited in (Lu et al., 2023) that is vital for facing challenges such as time budget pressure and role conflict, which are commonly encountered in the auditing world. On the other hand, work-life balance helps reduce emotional exhaustion, while self-efficacy serves as an important link to adaptive resilience. This research indicates that methods that focus solely on workplace environmental elements are insufficient; it is also important to strengthen individuals' psychological abilities so that model outcomes become more predictable. To obtain more accurate validation, it is recommended to use the Sobel test or SEM bootstrapping (Preacher & Hayes, 2008, as cited in Basu et al., 2023) in measuring indirect effects causally. Practically, it is advisable for Public Accounting Firms to prioritize actions in the form of enhancing organizational support and work-life balance policies to maximize the self-efficacy chain, which in turn leads to strengthened resilience and ultimately improves audit quality, especially for junior auditors who are more vulnerable to pressure. Thus, the scientific findings of this study emphasize that self-efficacy empirically has the ability to increase the explanatory power of the model regarding resilience, compared to considering only environmental factors and workload alone.

CONCLUSION AND RECOMMENDATION

Based on empirical testing, this study produced four main findings. First, through t-tests, work stress (Sig. 0.300) and work-life balance (Sig. 0.122) did not have a significant effect on auditor resilience, indicating that other factors play a more dominant role in shaping resilience. On the other hand, organizational support was shown to have a significant effect (Sig. 0.000), making it a key external element that boosts auditors' capacity to handle work pressure.

The analysis of the moderator variables showed that self-efficacy has a significant effect on auditor resilience (Sig. 0.000). In addition, self-efficacy is also significantly influenced by work stress (Sig. 0.001) and organizational support (Sig. 0.022), while work-life balance does not show a significant effect on self-efficacy (Sig. 0.066). These findings indicate that self-efficacy is an internal psychological factor that plays an important role in building auditor resilience.

The mediation test results using the Sobel Test showed that self-efficacy acts as a significant mediator in the relationship between work stress and auditor resilience (Sig. 0.00139565), as well as between organizational support and auditor resilience (Sig. 0.02581496). However, self-efficacy was not able to mediate the relationship between work-life balance and auditor resilience (Sig. 0.07183472). These results suggest that the impact of work stress on auditor resilience can occur through increased self-efficacy, while organizational support not only has a direct effect but also strengthens resilience through boosting an individual's confidence in their abilities.

Based on the results of the simultaneous test (F-test), work stress, work-life balance, and organizational support together have a significant effect on auditor resilience, with a significance value of 0.001 and a contribution of 17.1%. After including self-efficacy in the research model, the Adjusted R² value increased to 49.2%, showing an increase in explanatory power of 32.1%. This indicates that self-efficacy plays an important role in strengthening the relationship between external and internal factors on auditor resilience. Overall, this study shows that auditor resilience is formed through a combination of external factors like organizational support and internal factors like self-efficacy. Self-efficacy is the main element linking the effects of work stress and organizational support on auditor resilience, while work-life balance does not show a significant role in this research model.

Based on research on auditors working at Public Accounting Firms (KAP) in the Special Region of Yogyakarta, there are several recommendations that can be made. First, KAPs in the Special Region of Yogyakarta as well as other KAPs are advised to develop programs to improve auditors' self-efficacy and resilience through training based on mastery experience, such as assigning tasks gradually from simple to complex levels with constructive feedback from supervisors. In addition, KAPs can hold emotional management training and audit simulations under time pressure to strengthen auditors' ability to handle job demands. KAPs also need to enhance organizational support by providing consultation facilities, psychological support during busy work periods, reward systems, and supportive supervision from managers and partners.

For regulators like the Indonesian Institute of Public Accountants (IAPI), the Financial Services Authority (OJK), and the Ministry of Finance, it is recommended to encourage or establish psychological capital development programs for auditors through regular training on self-efficacy, resilience, and stress management, especially for junior auditors. These programs can be integrated into Continuing Professional Education (CPE) activities to boost auditors' psychological readiness in facing professional demands. Third, for future research, it is suggested to consider adding other variables beyond the current research model, given that the Adjusted R² value of 49.2% indicates that there are still factors that could explain auditor resilience. Variables that can be developed in future research include emotional intelligence, transformational leadership, organizational justice, and job adjustment to improve the predictive ability of the research model.

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