



The Impact of Workload, Work-Life Balance, and Motivation on Auditor Turnover Intentions: A Mediation and Moderation Analysis

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1. Introduction

Employee turnover, especially in audit firms, presents a significant challenge that impacts both financial costs and the quality-of-service delivery (Alves et al., 2024). The high turnover rate typical of this profession incurs considerable expenses associated with recruiting and training new employees. Moreover, it results in a decrease in audit quality, as experienced professionals are replaced by less seasoned individuals (Persellin et al., 2019). This issue is widely recognized as a major concern within the auditing profession (Nouri & Parker, 2020).

Voluntary resignations, often influenced by job-related attitudes such as job satisfaction, organizational commitment, perceived job value, and work-life balance, are frequently cited as reasons for employee turnover in the auditing sector (Hall & Smith, 2009; Smith et al., 2020). Notably, intense work pressure and heavy workloads, particularly during fiscal year-end periods, are identified as primary factors contributing to dissatisfaction and subsequent resignations in this field (Sweeney & Summers, 2002; Persellin

et al., 2019). While intrinsic and extrinsic motivations are recognized as potential ways to mitigate the negative effects of job demands, this area remains under-explored (Trotman, 2014; Dierynck et al., 2024).

Research indicates that individual, occupational, and organizational factors—including organizational climate, compensation, and cognitive abilities—play a role in employees' intentions to leave their jobs (Ganji et al., 1400; Ebrahimi & Rostami, 1400). Furthermore, promoting adherence to ethical standards within audit firms can enhance performance and boost public confidence (Haeridistia & Fadjarenie, 2019). Given the crucial role of the auditing profession in the global economy (Alves et al., 2024), it is essential to gain a deeper understanding of the factors influencing job departures and to develop effective strategies to address them.

This study seeks to answer two key questions: (1) Does work overload, as a stressor, significantly impact auditors' work-life balance, job satisfaction, organizational commitment, and intention to leave? Addressing this question will offer valuable insights for audit firms and regulatory bodies in alleviating work burdens and improving working conditions. (2) Can motivation effectively moderate the negative effects of workplace phenomena, such as work overload and work-life imbalance? Answering this question will not only support self-determination theory but also highlight the critical role of motivation in overcoming workplace challenges. According to self-determination theory, individuals inherently strive to achieve higher levels of intrinsic motivation and engagement.

2. Research hypotheses

Based on the research objectives, the existing theoretical literature, and previous studies, the following research hypotheses have been developed:

H1: Work overload has an indirect effect on job satisfaction through work-life balance.

H2: Work overload has an indirect effect on organizational commitment through work-life balance.

H3: Work overload affects the intention to leave a job indirectly, mediated by work-life balance.

H4: Intrinsic motivation positively influences job satisfaction.

H5: Intrinsic motivation positively influences organizational

commitment.

H6: Extrinsic motivation positively influences job satisfaction.

H7: Extrinsic motivation positively influences organizational commitment.

H8: High levels of motivation reduce the negative impact of work overload on work-life balance.

H9: High levels of motivation lessen the positive relationship between work-life balance and job satisfaction.

H10: High levels of motivation reduce the negative impact of work-life balance on the intention to leave a job.

3. Methods

This study aims to analyze the factors that influence auditors' intention to leave their jobs, focusing on work overload, work-life balance, job satisfaction, organizational commitment, and motivation. This descriptive-correlational research utilizes a questionnaire to gather data from auditors during the first half of 2024. To account for demographic factors, the questionnaire included questions regarding gender, age, education level, and auditing experience. The study's main constructs were measured using validated items from prior research (e.g., Alves et al., 2024). To ensure accurate translation, a double-translation method (Ady, 1994) was employed. A five-point Likert scale was used to evaluate responses.

The target population for this study comprised auditors who are members of the Iranian Association of Certified Public Accountants. Due to practical constraints, a convenience sampling method was employed, resulting in a sample of 245 auditors. Ultimately, 239 usable questionnaires were collected. Data was gathered through an online survey and analyzed using structural equation modeling.

In this study, the reliability of the measurement instrument was assessed using two key indices: composite reliability and average variance extracted. To evaluate the validity of the instrument, both convergent validity and discriminant validity were examined. After confirming internal consistency reliability, convergent validity, and discriminant validity, the adequacy of the research model was successfully established.

4. Results

The research findings indicate a clear link between various factors that influence auditors' professional lives. Work overload is identified as a significant drawback, as it not only increases auditors' intentions to leave their jobs but also negatively impacts their work-life balance, job satisfaction, and commitment to their organization. On the other hand, a healthy work-life balance serves as a vital retention tool, helping to reduce turnover intentions and enhance job satisfaction. Additionally, both extrinsic and intrinsic motivations are important for improving job satisfaction and organizational commitment, suggesting that both external rewards and internal fulfillment are essential for employee well-being. Ultimately, the research highlights a positive feedback loop: job satisfaction enhances organizational commitment, which significantly lowers the chances of auditors seeking other employment, underscoring the importance of managing workloads and motivating employees to retain valuable talent.

This research shows that work-life balance serves as a crucial mediator between the negative effects of work overload and important employee outcomes. Specifically, it demonstrates that when auditors face work overload, it not only directly decreases their job satisfaction and organizational commitment while increasing their intention to leave, but it also indirectly impacts these factors by disrupting their work-life balance. In essence, work overload leads to a poor work-life balance, which further reduces job satisfaction and commitment and heightens turnover intentions. The significance of both the direct effects of work overload and the indirect effects through work-life balance suggests that work-life balance only partially accounts for the relationship. This means that while work overload has a direct effect on these outcomes, a significant part of its influence also comes from its negative impact on auditors' ability to balance their professional and personal lives.

This study examined how motivation influences, or moderates, the relationships between work overload, work-life balance, and turnover intention. The findings reveal that motivation serves as a buffer against the negative effects of work overload on work-life balance, but in a nuanced manner. Specifically, high levels of motivation can both positively and negatively affect the relationship between work overload and work-life balance. When motivation positively moderates this relationship, it indicates

that highly motivated auditors are better equipped to maintain their work-life balance despite heavy workloads. However, when motivation negatively moderates the relationship, it suggests that at certain high levels of motivation, auditors may be more inclined to sacrifice their work-life balance in order to complete their tasks, resulting in a poorer work-life balance when experiencing work overload. Furthermore, motivation positively moderates the relationship between work-life balance and turnover intention, meaning that highly motivated auditors with a good work-life balance are even less likely to consider leaving their jobs. In summary, motivation can both protect auditors from the negative effects of overload and enhance the positive effects of work-life balance on retention, although the relationship between motivation, work overload, and work-life balance is complex.

5. Discussion and conclusion

This research adopts a comprehensive approach to understanding why auditors decide to leave their jobs, utilizing a holistic model that includes various key factors. By integrating existing knowledge about job satisfaction, organizational commitment, work overload, and work-life balance, the study explores how these elements together influence auditors' intentions to quit. Furthermore, it examines the important role of motivation as a protective factor, investigating how it can mitigate the negative effects of workplace pressures. The research shows that audit firms can significantly lower auditor turnover by actively managing workloads and fostering a culture that promotes work-life balance. Additionally, the study highlights the strategic importance of hiring individuals with high levels of motivation, as these individuals are better able to maintain a healthy work-life balance and are less likely to consider leaving the organization, ultimately contributing to a more stable and productive workforce.

This research provides actionable insights for audit firms and regulatory bodies aiming to improve workplace practices and policies, thereby enhancing auditor retention and well-being. First, the study emphasizes the critical need for effective workload management. While short-term gains may seem appealing, excessive workloads can lead to long-term negative consequences, including reduced job satisfaction and increased turnover, which impose significant financial burdens on audit firms. Second, fostering a strong work-life balance is an effective strategy for reducing auditors'

intentions to leave. This not only directly discourages auditors from quitting but also indirectly strengthens their commitment to the organization, creating a positive ripple effect for the firm. Third, the research underscores the strategic advantage of recruiting highly motivated individuals. These individuals are better equipped to handle workload pressures while prioritizing their well-being and maintaining a healthy work-life balance. Therefore, by focusing on these three key areas—workload management, work-life balance initiatives, and motivated recruitment—audit firms and regulatory bodies can create a more sustainable and fulfilling work environment for auditors.

Keywords: Auditors' Turnover Intention, Work Overload, Work-Life Balance, Job Satisfaction, Organizational Commitment, Motivation.