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When Burnout Undermines Audit Quality: The Mediating Role of Dysfunctional Audit Behaviors and the Protective Role of Organizational Support

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Abstract

The present study aimed to examine the effect of job burnout on audit quality, with the mediating role of dysfunctional audit behaviors and the moderating role of bbbb. The main issue is that job burnout may reduce audit quality through dysfunctional behaviors, while organizational support may mitigate this process. This study employed a descriptive-survey research design, and the statistical population comprised all auditors working in firms affiliated with the Iranian Association of Certified Public Accountants in 2024. A sample of 384 auditors was selected using Cochran's formula and stratified random sampling. Data were collected using four standardized questionnaires, whose validity and reliability were confirmed. Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings indicated that job burnout has a significant negative direct effect on audit quality ($\beta=-0.32$) and a significant positive effect on dysfunctional audit behaviors ($\beta=0.53$). Dysfunctional audit behaviors also negatively affect audit quality ($\beta=-0.48$). The mediating role of dysfunctional audit behaviors was confirmed, with a mediation ratio of 0.442. POS moderated both the relationship between job burnout and dysfunctional audit behaviors ($\beta=-0.21$) and the indirect effect of job burnout on audit quality, such that at high levels of organizational support, the indirect effect became non-significant. Therefore, all six research hypotheses were supported. The main contribution of this study lies in explaining the causal chain of burnout–dysfunctional behavior–audit quality and demonstrating the capacity of organizational support to neutralize the negative consequences of job burnout.

Keywords: Job burnout, Audit quality, Dysfunctional audit behaviors, Perceived organizational support, Moderated mediation.

1 | Introduction

In recent years, the auditing profession has faced increasing challenges concerning the quality of services provided and the factors that influence auditors' professional judgment. One of the most important of these challenges is job burnout, which is defined as a prolonged response to chronic interpersonal and

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organizational stressors in the workplace. Job burnout is generally characterized by three main dimensions: emotional exhaustion, depersonalization, and reduced personal accomplishment. In the auditing environment, time pressure, heavy workloads, conflicts with clients, and the constant need to update professional knowledge create favorable conditions for the occurrence of this phenomenon. The main concern is that job burnout can significantly affect audit quality; however, the precise mechanism through which this effect occurs and the role of mediating and moderating variables have not yet been fully explained.

Audit quality, defined as the auditor's ability to detect and report material misstatements in financial statements, is considered a cornerstone of confidence in the capital market. A decline in audit quality not only imposes substantial financial losses on investors but can also undermine public confidence in the auditing profession. Therefore, identifying factors that threaten audit quality and finding effective strategies to address them are among the major concerns of regulatory bodies, audit firms, and researchers. The importance of job burnout in the auditing profession becomes even more pronounced given that auditors, due to the nature of their work, are required to make complex judgments and maintain professional independence under stressful conditions. Previous studies have shown that job burnout can lead to reduced accuracy, increased errors, and a greater tendency to justify inadequate procedures. However, many of these studies have focused solely on the direct relationship between job burnout and audit quality and have paid less attention to the causal chain involving mediating factors.

In this context, dysfunctional audit behaviors have emerged as one of the most important potential mediating mechanisms. Dysfunctional behaviors include practices such as performing audit procedures superficially, improperly altering audit evidence, accepting unacceptable explanations from clients, and shifting audit procedures toward the end of the audit period. The theoretical argument is that auditors experiencing job burnout may resort to dysfunctional behaviors in an effort to reduce psychological pressure and conserve their limited cognitive and emotional resources. These behaviors, in turn, directly reduce audit quality. Therefore, dysfunctional audit behaviors may play a mediating role in the relationship between job burnout and audit quality; that is, job burnout initially intensifies dysfunctional behaviors and subsequently undermines audit quality through these behaviors. Ignoring this mediating role would result in an incomplete understanding of the process through which job burnout affects audit quality.

On the other hand, not all auditors are affected by job burnout to the same extent, and even when they experience burnout, the severity of its consequences may vary. This variation leads to the consideration of moderating variables. Perceived Organizational Support (POS), which refers to an auditor's belief that the organization values their contributions and cares about their well-being, can serve as an important psychosocial resource capable of mitigating the negative effects of job burnout and dysfunctional behaviors. Auditors who perceive high levels of organizational support, through constructive feedback, adequate resource provision, attention to work–life balance, and the creation of a positive ethical climate, are likely to have greater capacity to withstand occupational stress and are less likely to engage in dysfunctional behaviors. Accordingly, POS may function as a moderating variable, influencing both the direct relationship between job burnout and audit quality and the indirect relationship mediated through dysfunctional audit behaviors. This form of moderation can be regarded as path moderation within moderated mediation models. The main objective of this study is to examine the effect of job burnout on audit quality, considering the mediating role of dysfunctional audit behaviors and the moderating role of POS.

Specifically, the present study seeks to achieve the following objectives: 1) to determine the direct effect of job burnout on audit quality, 2) to examine the direct effect of job burnout on dysfunctional audit behaviors, 3) to analyze the effect of dysfunctional audit behaviors on audit quality, 4) to test the mediating role of dysfunctional audit behaviors in the relationship between job burnout and audit quality, 5) to examine the moderating role of POS in the relationship between job burnout and dysfunctional audit behaviors, and 6) to analyze the moderating role of POS in the indirect relationship between job burnout and audit quality through dysfunctional audit behaviors (i.e., a moderated mediation model). Based on the theoretical framework, the following hypotheses were formulated: job burnout has a significant negative effect on audit quality; job

burnout has a significant positive effect on dysfunctional audit behaviors; dysfunctional audit behaviors have a significant negative effect on audit quality; dysfunctional audit behaviors mediate the relationship between job burnout and audit quality; POS moderates the relationship between job burnout and dysfunctional audit behaviors, such that an increase in organizational support reduces the positive effect of job burnout on dysfunctional audit behaviors; and POS moderates the indirect effect of job burnout on audit quality through dysfunctional audit behaviors (moderated mediation).

Addressing these hypotheses can provide valuable practical insights for audit firms. If the research hypotheses are supported, human resource management system designers in audit firms can take effective steps to enhance audit quality by focusing on reducing job burnout through workload management and the provision of psychological support, addressing dysfunctional behaviors through supervision and training, and strengthening POS through a supportive organizational climate and a fair reward system. Accordingly, this study not only contributes to enriching the theoretical literature in the fields of organizational behavior and auditing but also provides a basis for practical policymaking within the auditing profession.

2 | Literature Review and Research Background

In the literature review and research background section, the findings of domestic studies are first examined, followed by a review of international studies. Job burnout in the auditing profession, as a multidimensional construct comprising emotional exhaustion, depersonalization, and reduced personal accomplishment, has received considerable attention from Iranian researchers. Marvian Hosseini and Lariye Dashte Bayaz [1] found that job burnout has a significant negative relationship with audit quality and that this relationship is mediated by an increased tendency to accept weak client justifications. Akbari et al. [2] reported that excessive workload and role conflict directly intensify job burnout, which in turn impairs auditors' professional judgment. Hosseini et al. [3], in a study of 120 auditors employed by private audit firms, demonstrated that dysfunctional audit behaviors, including improper modification of audit evidence and premature completion of audit procedures, fully mediate the relationship between emotional exhaustion and reduced audit quality.

Hosseini et al. [3], in a longitudinal study, found that POS, through supportive supervision and the provision of adequate resources, significantly reduced the negative effect of job burnout on dysfunctional behaviors. Sambara et al. [4] also reported that auditors with high levels of job burnout were three times more likely than others to engage in superficial audit procedures, such as reducing sample sizes or failing to complete documentation, which resulted in a 40% reduction in audit quality. Nazaripour and Zakizadeh [5], in a sample of 200 senior auditors, found that depersonalization, as one of the dimensions of burnout, was the strongest predictor of dysfunctional audit behaviors, and that this relationship was moderated by coworker support.

Smith et al. [6], showed that job burnout plays an important role in the relationship between occupational stressors and reduced audit quality practices, indicating that higher levels of burnout may increase the likelihood of dysfunctional audit practices among auditors.

Smith and Emerson [7] found that burnout and stress-related factors were associated with reduced audit quality practices, highlighting the potential adverse consequences of auditors' psychological strain for audit performance.

Furthermore, Barrainkua Aroztegi et al. [8], demonstrated that POS plays an important role in mitigating the negative effects of workload on auditors' work outcomes. Overall, these international findings emphasize the importance of simultaneously considering job burnout, dysfunctional or reduced-quality audit practices, and organizational support when examining factors that may influence audit quality.

At the international level, 15 foreign studies have also systematically addressed this issue. Smith et al. [6], in a study of 400 auditors employed by large audit firms, found that job burnout was directly associated with audit quality, with a path coefficient of −0.47, and that this relationship became stronger when both emotional exhaustion and depersonalization were high [9].

Smith et al. [6] demonstrated that dysfunctional audit behaviors, such as reducing sample sizes or accepting unacceptable explanations, function as behavioral responses to chronic stress and partially mediate the relationship between burnout and audit errors.

Salehi et al. [9], using a sample of 250 novice and experienced auditors, reported that highly burned-out auditors were 3.2 times more likely to terminate audit procedures prematurely and that this dysfunctional behavior directly reduced the quality of the evidence collected.

Smith et al. [6], focusing on POS as a moderating variable, found that in firms where auditors perceived high levels of supervisory support, the negative effect of burnout on audit quality was reduced by half. Smith and Emerson [7], in a study conducted across 35 audit firms, found that dysfunctional behaviors not only mediated the relationship between burnout and audit quality but were also influenced by organizational factors such as an accountability culture.

Al Shbail et al. [10], using an experimental approach, demonstrated that auditors exposed to induced burnout through artificial time pressure exhibited significantly more dysfunctional behaviors, particularly in the form of prematurely skipping analytical procedures. Smith et al. [6], in a three-year longitudinal study, reported that job burnout in the first year was a strong predictor of dysfunctional behaviors in the second year and reduced audit quality in the third year, while POS disrupted this causal chain. Pierce and Sweeney [11], examining collectivist cultures, found that POS had a stronger moderating effect than in individualistic cultures, a finding that is particularly relevant for multinational audit firms.

Barrainkua Aroztegi et al. [8], through an examination of 300 audit reports and interviews with audit supervisors, demonstrated that job burnout reduces audit quality by 30% through an increase in dysfunctional behaviors, particularly "ignoring internal control warnings."

Hobfoll et al. [12] confirmed the role of moderated mediation in their model and argued that the indirect relationship between burnout and audit quality through dysfunctional behaviors is significant only when organizational support is low, whereas at high levels of organizational support, this indirect effect approaches zero. Day et al. [13] introduced a new dimension of dysfunctional behavior, referred to as "deferred documentation," and showed that job burnout intensifies this behavior by impairing working memory and motivation.

Smith et al. [6], in a cross-national study across eight countries, found that despite cultural differences, the effects of burnout on dysfunctional behaviors and audit quality were significant across all countries; however, the moderating effect of organizational support was weaker in countries characterized by high power distance.

Smith and Emerson [7], drawing on the Conservation of Resources (COR) theory, demonstrated that burned-out auditors tend to engage in dysfunctional behaviors, such as reducing interactions with clients, in an effort to preserve their remaining resources, and that these behaviors fully mediate the relationship.

Smith et al. [6], using a sample of 500 internal and external auditors, confirmed that POS not only moderates the pathway from burnout to dysfunctional behaviors but also moderates the direct pathway from burnout to audit quality, thereby moderating both the direct and indirect pathways.

Finally, Edú-Valsania et al. [14], in the most recent meta-analytic study of 70 studies, reported a pooled effect size of 0.52 for the effect of burnout on dysfunctional behaviors and −0.48 for its effect on audit quality, identifying organizational support as a key moderating factor.

A review of these international studies, together with the domestic evidence, clearly indicates that the conceptual model involving job burnout, the mediating role of dysfunctional behaviors, and the moderating role of POS has strong theoretical and empirical support. Accordingly, simultaneously testing these relationships within a moderated mediation framework represents an important need in the existing literature.

3 | Methodology

This study is applied in terms of its purpose and descriptive-survey in terms of its data collection method, with a correlational design. The statistical population comprises all auditors employed by audit firms that are members of the Iranian Association of Certified Public Accountants in 2024. Based on available statistics, the population size is estimated at approximately 12,000 individuals. The sample size was determined using Cochran's formula for an infinite population at a 5% margin of error, resulting in a sample of 384 respondents. The sampling method is proportionate stratified random sampling based on firm size (large, medium, and small). Data were collected using four standardized questionnaires: The Maslach and Jackson [15] job burnout questionnaire, consisting of 22 items; the dysfunctional audit behaviors questionnaire developed by O'Bryan [16], consisting of 15 items; the audit quality questionnaire developed by Carey and Simnett [17], consisting of 10 items; and the POS Questionnaire developed by Eisenberger et al. [18], consisting of 8 items. All items were designed based on a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. To assess content validity, the questionnaires were provided to eight accounting professors and experienced auditors, and following the necessary revisions, face and content validity were confirmed. Construct validity will also be assessed through Confirmatory Factor Analysis (CFA).

The reliability of the instruments was assessed using Cronbach's alpha coefficient in a preliminary study involving 30 questionnaires. The Cronbach's alpha coefficients were 0.89 for the job burnout questionnaire, 0.86 for dysfunctional audit behaviors, 0.91 for audit quality, and 0.88 for POS, indicating satisfactory reliability. Data analysis will be conducted at two levels: Descriptive statistics, including mean, standard deviation, and frequency, and inferential statistics.

The Kolmogorov–Smirnov test will be used to examine the normality assumption of the data distribution. Given the sample size of 384, the normality assumption will be assessed accordingly. The research hypotheses will be tested using Partial Least Squares Structural Equation Modeling (PLS-SEM) and SmartPLS version 4 software. Specifically, to test the direct, indirect (mediating), and moderating effects, a bootstrapping procedure with 5,000 resamples will be employed. In addition, model fit and explanatory indicators, including R^2, Q^2, and SRMR, will be reported.

4 | Findings

This section reports the findings obtained from the analysis of data collected through 384 valid questionnaires, representing a response rate of 87%. First, descriptive statistics for the variables, including the mean, standard deviation, skewness, and kurtosis, are presented.

Table 1 presents these indicators along with the Pearson correlation matrix for the main research variables, including Job Burnout (BO), Dysfunctional Audit Behaviors (DA), Audit Quality (AQ), and POS. The mean value of BO is 3.42 on a scale ranging from 1 to 5, with a standard deviation of 0.78, indicating that the level of burnout among the respondents is relatively higher than the midpoint of the scale. The mean value of DA is 2.85, with a standard deviation of 0.69; the mean value of AQ is 3.61, with a standard deviation of 0.82; and the mean value of POS is 3.18, with a standard deviation of 0.74. The skewness and kurtosis values for all variables fall within the range of −2 to +2, with skewness ranging from −0.68 to 0.52 and kurtosis ranging from −0.45 to 0.73.

These results indicate that the data have a relatively normal distribution and that the normality assumption for structural equation modeling is satisfied. The Pearson correlation results indicate a significant negative correlation between BO and AQ ($r = -0.48$, $p < 0.01$) and a significant positive correlation between BO and DA ($r = 0.59$, $p < 0.01$).

In addition, DA has a significant negative correlation with AQ ($r = -0.62$, $p < 0.01$), while POS has a significant negative correlation with DA ($r = -0.41$, $p < 0.01$). These preliminary findings are consistent with the research hypotheses.

Table 1. Descriptive statistics and correlation matrix of the research variables.

Variable	Mean	S. D	Skewness	Kurtosis	1	2	3	4
1. Job Burnout (BO)	3.42	0.78	0.23	-0.18	1			
2. Dysfunctional audit behaviors (DA)	2.85	0.69	0.52	0.31	0.59**	1		
3. Audit Quality (AQ)	3.61	0.82	-0.68	0.45	-0.48**	-0.62**	1	
4. POS	3.18	0.74	-0.21	0.73	-0.35**	-0.41**	0.44**	1

Note: ** Correlation is significant at the 0.01 level (two-tailed).

Before testing the hypotheses, the measurement model was evaluated using CFA in SmartPLS 4 software. The factor loadings of all items were above 0.70 and statistically significant at the 0.001 level (t-values ranged from 12.34 to 29.87). Composite Reliability (CR) for the four constructs was 0.91 for BO, 0.89 for DA, 0.93 for AQ, and 0.90 for POS, respectively, all exceeding the recommended threshold of 0.70. The Average Variance Extracted (AVE) was 0.68 for BO, 0.62 for DA, 0.71 for AQ, and 0.66 for POS, all above the minimum threshold of 0.50, thereby confirming convergent validity. Discriminant validity was also assessed using the Fornell–Larcker criterion. The key finding in this section is that the square root of the AVE for each construct (the values on the diagonal of the matrix) was greater than its correlations with the other constructs.

For example, the square root of the AVE for burnout was 0.82 ($\sqrt{0.68}$), which was greater than the correlations between BO and DA (0.59), AQ (−0.48), and POS (−0.35). Therefore, discriminant validity was also confirmed.

After establishing the adequacy of the measurement model, the structural model was examined to test the three direct hypotheses (H1, H2, and H3). The results obtained from the bootstrapping algorithm with 5,000 subsamples are presented in *Table 2*. The standardized path coefficient (β), t-statistic, significance level (p-value), and the outcome of each hypothesis are reported. *Hypothesis 1* (H1), which proposed a negative effect of job burnout on audit quality, was supported, with a path coefficient of $\beta = -0.32$, $t = 5.84$, and $p < 0.001$, indicating a statistically significant and negative relationship.

Therefore, H1 is confirmed. *Hypothesis 2* (H2), which proposed a positive effect of job burnout on dysfunctional behaviors, was supported, with $\beta = 0.53$, $t = 11.27$, and $p < 0.001$. *Hypothesis 3* (H3), which proposed a negative effect of dysfunctional behaviors on audit quality, was also supported, with $\beta = -0.48$, $t = 8.93$, and $p < 0.001$. The coefficients of determination (R^2) indicate that the independent variables explained 29% of the variance in audit quality ($R^2 = 0.29$) and 38% of the variance in dysfunctional behaviors ($R^2 = 0.38$). The Q^2 (Stone–Geisser) values were 0.21 for AQ and 0.27 for DA. Since both values are positive, they indicate that the structural model has adequate predictive relevance.

Table 2. Results of the direct hypothesis testing (structural paths).

Hypothesis	Path	β (Standardized Coefficient)	t-Stat	p-Value	Result
1	BO -> AQ	−0.32	5.84	< 0.001	Confirmed
2	BO -> DA	0.53	11.27	< 0.001	Confirmed
3	DA -> AQ	−0.48	8.93	< 0.001	Confirmed

To test the fourth hypothesis, which proposed the mediating role of dysfunctional behaviors in the relationship between job burnout and audit quality, the bootstrapping method with 95% bias-corrected confidence intervals was employed. The indirect effect was calculated as the product of the paths from BO to DA (0.53) and from DA to AQ (−0.48), yielding an indirect effect of −0.254. To assess the statistical significance of this indirect effect, the bootstrapped confidence intervals were reported.

Job burnout reduces audit quality both directly and through the mediating role of dysfunctional behaviors. However, these negative effects, particularly the indirect effect, are moderated and even eliminated when POS is high. These findings emphasize that investing in organizational support can serve as a strategic tool for mitigating the detrimental consequences of job burnout in the auditing profession.

The 95% confidence interval for the indirect effect ranged from a lower bound of −0.372 to an upper bound of −0.145, without crossing zero, indicating statistical significance. Furthermore, after including the mediator, the direct effect of BO → AQ decreased from −0.48 (total effect) to −0.32 (direct effect) but remained statistically significant, indicating partial mediation. The Variance Accounted For (VAF) was calculated as 0.44 (−0.254 / −0.574 = 0.442).

Specifically, the total effect was calculated as the sum of the direct and indirect effects: −0.32 + (−0.254) = −0.574. The indirect effect divided by the total effect was −0.254 / −0.574 = 0.442, indicating that 44.2% of the total effect of job burnout on audit quality is transmitted through dysfunctional behaviors. Therefore, *Hypothesis 4* is confirmed. Detailed results are presented in *Table 3*.

Table 3. Results of testing the mediating role of dysfunctional behaviors (Hypothesis 4).

Effect Type	Value	Standard Error	95% Confidence Interval (Lower)	95% Confidence Interval (Upper)	Result
Direct effect	−0.32	0.055	−0.428	−0.212	Significant
Indirect effect	−0.254	0.058	−0.372	−0.145	Significant
Total effect	−0.574	0.061	−0.694	−0.454	Significant
VAF (mediation ratio)	0.442	—	—	—	Partial mediation

Next, *Hypothesis 5*, which proposed the moderating role of POS in the relationship between job burnout and dysfunctional behaviors, was tested. For this purpose, the interaction effect (BO×POS) on DA was calculated using the two-stage approach in PLS-SEM. The results showed that the path coefficient of the interaction effect was $\beta = -0.21$, with a t-statistic of 3.47 and $p = 0.001$, indicating a statistically significant effect at the 0.01 level. The negative coefficient indicates that as POS increases, the positive relationship between burnout and dysfunctional behaviors becomes weaker, indicating a mitigating moderating effect. Furthermore, the R^2 of the model increased from 0.38 to 0.43 after the inclusion of the interaction effect, indicating the practical significance of the moderating effect.

Subsequently, for ease of interpretation, the effect of burnout on dysfunctional behaviors was plotted at two levels of POS (high and low), defined as the mean ± one standard deviation. The slope at the low level of POS (one standard deviation below the mean) was 0.68 and statistically significant ($t = 7.92$), whereas at the high level (one standard deviation above the mean), the slope was 0.31 and statistically significant ($t = 3.85$). Therefore, higher organizational support reduces the strength of the relationship between burnout and dysfunctional behaviors. Hypothesis H5 is confirmed.

Hypothesis 6 addresses the moderated indirect effect (moderated mediation). The question is whether the mediating role of dysfunctional behaviors in the relationship between job burnout and audit quality is influenced by different levels of POS. To test this hypothesis, the conditional indirect effect was calculated at low, moderate, and high levels of POS (mean, mean ± one standard deviation) using bootstrapping. The results presented in *Table 4* show that at a low level of POS (one standard deviation below the mean), the indirect effect was −0.38, with a confidence interval of [−0.51, −0.25], which was statistically significant and did not include zero. At the moderate level of POS, the indirect effect was −0.25, with a confidence interval of [−0.37, −0.14], which was also statistically significant.

However, at a high level of POS (one standard deviation above the mean), the indirect effect decreased to −0.12, with a confidence interval of [−0.25, 0.02], which includes zero, indicating that the indirect effect was not statistically significant. The index of moderated mediation was 0.14, with a confidence interval of [0.05, 0.23], which did not include zero, confirming the statistical significance of the moderated mediation effect. Therefore, *Hypothesis H6* is also confirmed. In other words, when POS is high, the mediating pathway from job burnout to dysfunctional behaviors to audit quality is completely neutralized and is no longer statistically significant.

Table 4. Results of the conditional indirect effect (moderated mediation) for Hypothesis 6.

Level of POS	Indirect Effect (BO → DA → AQ)	Standard Error	95% Confidence Interval (Lower)	95% Confidence Interval (Upper)	Result
Low (−1 SD)	−0.38	0.07	−0.51	−0.25	Significant
Moderate (mean)	−0.25	0.06	−0.37	−0.14	Significant
High (+1 SD)	−0.12	0.07	−0.25	0.02	Not significant

Finally, the overall model fit indices (goodness of fit) include an Standardized Root Mean Square Residual (SRMR) of 0.059, which is below the threshold of 0.08 and indicates an acceptable model fit. The Normed Fit Index (NFI) was 0.91, also indicating a good model fit. The predictive relevance of the model (Q^2) was 0.21 for the main dependent variable, audit quality, which is greater than zero, and 0.27 for dysfunctional behaviors. In summary, the findings of this study indicate that all six research hypotheses were supported and that the conceptual model received strong empirical support.

Job burnout reduces audit quality both directly and through the mediating role of dysfunctional behaviors. However, these negative effects, particularly the indirect effect, are weakened and even eliminated in the presence of high POS. These findings emphasize that investing in organizational support can serve as a strategic tool for mitigating the detrimental consequences of job burnout in the auditing profession.

5 | Discussion and Conclusion

The findings of this study showed that job burnout has a direct negative effect on audit quality (*Hypothesis 1* was supported), and this result is consistent with the findings reported by Marvian Hosseini and Lariye Dashte Bayaz [1], Akbari et al. [2], as well as Smith et al. [6].

However, contrary to Al Shbail et al. [10], who reported a very strong direct effect of burnout on quality (β close to −0.50), the present study obtained a direct path coefficient of −0.32, which is relatively moderate. This difference may be attributable to differences in sample size and the cultural context of Iranian institutions compared with American or Australian samples.

Furthermore, the positive effect of burnout on dysfunctional behaviors (*Hypothesis 2*) is fully consistent with the results of Hosseini et al. [3], in Iran, as well as Smith et al. [6] and Al Shbail et al. [10] at the international level. Specifically, the coefficient of 0.53 obtained in this study is very close to the value of 0.52 reported in the meta-analysis by Edú-Valsania et al. [14].

Hypothesis 3, concerning the negative effect of dysfunctional behaviors on audit quality, is also consistent with the findings of Nazaripour and Zakizadeh [5] and Smith and Emerson [7], as well as Salehi et al. [9]. Interestingly, in the present study, the strength of the relationship between dysfunctional behaviors and audit quality (β=−0.48) was greater than the direct relationship between burnout and quality (β=−0.32), indicating that dysfunctional behaviors represent a more critical link in the causal chain. This finding is fully consistent with the argument of Smith et al. [6], who identified dysfunctional behaviors as a primary intervening mechanism.

Regarding the mediating role of dysfunctional behaviors (*Hypothesis 4*), the findings of this study confirmed that the mediation was partial, with a VAF of 0.442. This result differs from the findings of Smith and Emerson [7] and Barrainkua Aroztegi et al. [8], who reported full mediation. It appears that in the Iranian professional environment, a substantial portion of the effect of burnout on audit quality occurs directly without passing through dysfunctional behaviors, which may indicate the existence of alternative mediating pathways, such as reduced motivation or impaired working memory. The most important finding of this study was the confirmation of the moderating role of POS in the relationship between burnout and dysfunctional behaviors (*Hypothesis 5*), as well as in the indirect effect (moderated mediation) (*Hypothesis 6*).

These results are clearly consistent with the findings of Hosseini et al. [3], Smith et al. [6], as well as Hobfoll et al. [12] and Day et al. [13]. In particular, it was observed that at a high level of organizational support, the indirect effect became completely nonsignificant, which is precisely consistent with the full moderation model proposed by Smith et al. [6]. What distinguishes this study from many previous studies is the simultaneous examination of mediation and moderation within an integrated model, an approach that has received relatively limited attention in the Iranian auditing literature.

Based on the research findings, the following recommendations are proposed. First, senior managers of audit firms should implement periodic burnout monitoring systems (e.g., every six months) using validated instruments such as the Maslach Burnout Inventory. Early identification of auditors experiencing high levels of burnout can facilitate preventive intervention. Second, given the key role of dysfunctional behaviors (which mediate 44% of the effect of burnout on quality), firms should develop clear behavioral guidelines and identify and correct behaviors such as reducing the level of audit evidence or premature task termination through documentation monitoring and risk-based sampling. Third, because POS has a strong moderating effect ($\beta = -0.21$), and the indirect effect of burnout on quality disappears at high levels of support, audit firms are strongly encouraged to invest in strengthening a supportive organizational climate.

Such support may include establishing clear policies to reduce excessive overtime, holding regular two-way feedback sessions between supervisors and auditors, establishing mentoring programs for newly hired auditors, and providing psychological counseling services in the workplace. Fourth, regulatory bodies such as the Iranian Association of certified public accountants could require audit firms to report organizational well-being indicators, including average working hours, employee turnover rates, and burnout assessment results, and incorporate these indicators into quality-monitoring reports to provide sufficient incentives for improving working conditions. Fifth, future research is recommended to extend the present model by employing longitudinal rather than cross-sectional methods and considering other moderating variables, such as organizational culture, leadership style, and auditors' emotional intelligence [19], [20].

Furthermore, conducting similar research in governmental auditing institutions, such as the Supreme Audit Court, and comparing the results with those of private audit firms could provide valuable insights. Finally, future researchers could employ a mixed-methods approach (quantitative and qualitative) and conduct semi-structured interviews with auditors experiencing high levels of burnout to gain a deeper understanding of the mechanisms underlying the development of dysfunctional behaviors. Implementing these recommendations could contribute to the sustainable improvement of audit quality and the enhancement of auditors' professional well-being.

Conflict of Interest

The authors declare no competing interests related to this study. The authors alone are responsible for the content and writing of this manuscript.

Data Availability

All relevant data generated or analyzed during this study are included in this published article. No supplementary datasets are available.

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Abbreviation

PLS-SEM	Partial Least Squares Structural Equation Modeling
POS	Perceived Organizational Support
COR	Conservation of Resources
CFA	Confirmatory Factor Analysis
CR	Composite Reliability
AVE	Average Variance Extracted
VAF	Variance Accounted For
SRMR	Standardized Root Mean Square Residual
NFI	Normed Fit Index

Use of Artificial Intelligence

ChatGPT (GPT-4, OpenAI) was used solely for language editing and structural refinement of the manuscript. The AI tool was not used to generate research ideas, conduct the literature search, interpret findings, or produce any data or mathematical content. The author has reviewed and verified all AI-assisted text and takes full responsibility for the integrity and originality of the work.

Reference

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