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Auditors' Work–Life Balance and Stress: Implications for Reduced Audit Quality Behaviours

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Abstract

The purpose of this study is to evaluate the relationship between auditors' work life balance (WLB) and work stress (WS) and their implications for reduced audit quality behaviours (RAQB). RAQB is a form of dysfunctional behaviours in auditing that eventually affects the quality of audit. Audit quality is defined as all audit procedures are satisfactorily performed, and stakeholders are not negatively affected with the results of poor audit quality. While audit quality has been extensively examined in prior research, limited attention has been given to how auditors' work–life balance and work stress contribute to the occurrence of RAQB. Drawing on the perspectives of external auditors, this study enhances understanding of how WLB and WS influence auditors' tendency to engage in RAQB. This study may offer insights and guidance to regulators, standard setters, and managerial audit to consider ways of bringing improvements to the auditors typically manage the stress on the workplace and engage in RAQB, contributing to ongoing efforts to promote healthier work environments and more reliable audit outcomes. Additionally, the current study contributes to the auditing literature by integrating behavioural factors such as WLB and WS into the discussion of RAQB. Limitations of the study and directions for future research are also discussed.

Keywords: Work Life Balance, Work Stress, Reduced Audit Quality Behaviours, External Auditor, Audit Quality.

Introduction

The auditing profession operates within a highly demanding work environment characterised by strict deadlines, heavy workloads, long working hours and increasing regulatory and client pressures, particularly during the busy season, when auditors often work more than ten hours a day (Persellin et al., 2019; Coram et al., 2003). These conditions place substantial strain on auditors, making the maintenance of an effective work life balance increasingly challenging and contributing to high levels of work stress, excessive responsibility and limited social and family life (Heo et al., 2021; Johari et al., 2019a; Pasewark & Viator, 2006). In recent years, growing concern has emerged regarding the consequences of such imbalance, especially its influence on auditors' professional behaviour and audit quality (Ypma, 2021; Amir, 2019; Yan & Xie, 2016). Prior research indicates that professionals in accounting who endure prolonged working hours are more susceptible to work–family conflict, negative behaviours and reduced performance, and that pressures within the audit environment may encourage unethical practices that diminish audit quality (Coram et al., 2003; Malone & Roberts, 1996). Reduced audit quality behaviours, including premature sign-off, insufficient audit evidence collection and underreporting of audit time, undermine the reliability of audit outcomes and threaten public confidence in the profession (Dewi & Dewi, 2022; Putri et al., 2022; Al-Qatamin et al., 2021). Although existing literature has largely focused on structural, regulatory and technical determinants of audit quality, comparatively less attention has been paid to psychosocial work conditions, despite auditors frequently operating under intense pressure that may impair judgement and ethical decision- making (Yan & Xie, 2016).

The Job Demand–Control–Support (JDCS) model provides a well-established framework for understanding how high job demands, coupled with low job control and inadequate social support, generate job strain (Aruldoss et al., 2020). In the auditing context, these demands manifest through time budget pressure, role overload and limited autonomy, alongside insufficient supervisory or peer support, all of which heighten work stress (Ali & Ghani, 2022; Johari et al., 2019a). Drawing on the JDCS model, this study conceptualises work–life balance as a critical outcome of excessive job demands that spill over into auditors' personal lives, with persistent imbalance exacerbating stress and increasing the likelihood of reduced audit quality behaviours as auditors attempt to cope with competing pressures (Rini et al., 2020). Prior experimental and survey research indicates that auditor burnout and time constraints during busy seasons could reduce audit quality at the individual auditor level (Agoglia et al., 2010). The workload of the busy season results from the tension between limited audit resources (López, & Peters, 2011) and the need to complete the audit within a limited time window (Heo et al., 2021). Zadegan and Aqa'i (2018) concluded that auditor stress contributes to a sharp drop in audit quality. Dashti and Saedi (2020) found that stress reduces audit quality significantly. Lu et al. (2010) stated that individual responses to work stress could affect physical and mental health, work quality and even organisational performance. Choo (1995, p. 617) defined auditor's overall job-related stress as "the stress caused by his or her self-perceived inability to perform well in an ongoing auditing work environment." Furthermore, Lopez and Peters (2012) found that too great a workload causes an individual to absent themselves, hence leading to low performance. Furthermore, Yap et al. (2013) found that work stress and job performance were negatively related. Also, Johari et al. (2019) found that pressure due to workload is the primary element of stress of those participants who reported that work stress had influenced their performance.

Work life balance is also believed to influence the auditors' propensity to engage in audit behaviours (Ahlberg & Hult, 2021; Amir, 2019; Persellin et al., 2019; Pasewark & Viator, 2006). Therefore, auditors engaging in RAQB is problematic since, according to Al-Qatamin, Salleh, and Ali. (2021) and Malone and Roberts (1996), it increases the risk of impaired audit quality. As mentioned previously, prior research has shown that workload (Amir, 2019; Coram et al., 2003) and work life balance (Amir, 2019; Persellin et al., 2019; Pasewark & Viator, 2006) could influence auditors' propensity to engage in these behaviours. RAQB have a negative effect on the quality of audit outcome (Dewi & Dewi, 2022). Factor like an imbalance in their work life can influence the likelihood of auditors exhibiting dysfunctional behaviours (Yessie, 2021; Anugerah et al., 2016; Mardi et al., 2022). According to Silaban and Margaretha. (2021) imbalances between work and non-work activities for employees have a negative effect on their job performance, as it directly influences their level of satisfaction when at work, without having to be burdened with non-work activities after working hours. According to Pradana and Salehudin (2015), and Xiao and Cooke (2012) working long hours can be observed as a frequent occurrence, making it more difficult for professionals to manage their priorities in their personal life. This leads to the intensification of work stress and causes low job performance (Pradana & Salehudin, 2013) and subsequent engagement in RAQB. Accordingly, work stress is positioned as a mediating mechanism linking work life balance to audit quality outcomes (Gerekan et al., 2023). This study may offer insights and guidance to regulators, standard setters, and managerial audit to consider ways of bringing improvements to the auditors typically manage the stress on the workplace and engage in RAQB, contributing to ongoing efforts to promote healthier work environments and more reliable audit outcomes. Additionally, contributes to the auditing literature on work life balance, work stress, and RAQB, thereby, encourage future research on the value of audit quality from the behavioural perspective.

Methodology

This study adopts a phenomenological research philosophy and employs secondary data analysis. This approach is particularly appropriate as it enables a systematic examination of how complex and socially constructed concepts such as work life balance, reduced audit quality behaviours, and work stress are conceptualised and discussed within the existing accounting literature. By adopting this method, this study facilitates a critical and comparative assessment of how reduced audit quality behaviours have been defined and operationalised in previous studies. To ensure methodological rigour and transparency, peer-reviewed journal articles, academic books, and other scholarly sources were systematically reviewed using established academic databases. Advanced search techniques, including the use of exact phrases were applied to enhance search precision and minimise retrieval bias. Core search terms such as work life balance, reduced audit quality behaviours, and work stress were used to identify studies directly aligned with the analytical focus of the review. Hence, the primary objective of this review is to synthesise existing knowledge rather than to test empirical hypotheses or conduct statistical analyses. Accordingly, the review outlines the procedures used to evaluate previous studies. In conclusion, this approach is sutiable to achieving the study's aim of developing a comprehensive and nuanced understanding of the relationships among work life balance, reduced audit quality behaviours, and work stress.

Literature Overview and Research Synthesis

Work life balance is defined as "an individual's ability to meet their work and family commitments, as well as other non-work responsibilities and activities" (Delecta, 2011). The impacts of imbalances between work and non-work activities (personal life) for employees have been widely studied and found to have a negative impact on their job performance, as they directly influence their level of satisfaction when at work, without having to be burdened with non-work activities after working hours (Silaban & Margaretha, 2021). The study findings in Silaban and Margaretha (2021) support the hypothesis of the direct impact of work-life balance on the job satisfaction of employees and their retention rate, both of which are determinants of job performance. The arguments thus affirm that a lack of work-life balance will cause job dissatisfaction and lower retention rates for employees in the long run (Silaban & Margaretha, 2021; Bataineh, 2019; Haider et al., 2018). According to Norzita et al. (2020) the need to juggle work and non-work activities with overlapping time boundaries can increase work stress among employees, which leads to negative job outcomes. The empirical evidence in Talukder et al. (2019) also confirms that work-life balance is important to ensure the highest quality of job outcomes in the financial sector. Maintaining work-life balance is of utmost significance to reduce work stress, which adversely affects the job performance of the professionals, resulting in their heightened turnover intentions (Pradana & Salehudin, 2013), and dysfunctional attitudes towards their work responsibilities (Rini et al., 2020).

In the work environment of an external auditor, working long hours can be observed as a frequent occurrence, making it more difficult for the professionals to manage their priorities in their personal life (Pradana & Salehudin, 2015; Xiao & Cooke, 2012). Conflict occurs when the responsibilities of work and non-work or personal life expectations are mutually incompatible, leading to the intensification of work stress and causing low job performance (Pradana & Salehudin, 2013). According to Rini et al. (2020) work-family conflicts often occur in two circumstances for auditors, in the form of family interfering with work or work interfering with family. In either case, auditors experience intense levels of work stress, which directly affects their performance. The empirical results obtained by Xiao and Cooke (2012), however, reveal that while work interference in the family causes the majority of the auditors to consider resigning and experience job dissatisfaction in relation to their declining job performance, family interference in work leads to increased time budget efficiency. According to Amalia et al. (2019) audit procedures are subjected to the time budget pressure, which is the primary cause of increasing stress at work, contributing to their poor job performance and subsequent acceptance of quality reducing actions in the form of RAQB (Zakaria et al., 2013).

Expanding on this issue, Amir (2018) affirmed that apart from time pressure, auditors are also vulnerable to other stressors at their workplace, which includes role ambiguity and work-life conflicts. Based on empirically tested evidence, Amir (2018) concludes that these stress factors contribute to the audit quality reduction behaviour of the professionals. From a comparative assessment, however, when compared to work-life conflict, time pressure was observed to have a stronger impact on the work stress experienced by the auditors, leading to their acceptance of audit quality reducing behaviour (Pradana & Salehudin, 2013). Nonetheless, work-life conflicts were observed to have a mediating role in building the work stress among auditors and persuading them to accept audit quality reducing actions (Pradana & Salehudin, 2015). According to the study by Rini et al. (2020) whether in the form of work interfering with family or the opposite, it is likely to have an impact on the stress level experienced by the auditors, and, subsequently, on their job performance as they resort to RAQB. In another study conducted by Ypma (2021), the Covid pandemic forced auditors to adjust to the new work setting with diminished segregation between their personal and professional life, and, without the necessary organisational support, it is more than likely that their work stress led to tensions in their personal life, especially if they were a parent.

Hence, during the pandemic, the auditors were more vulnerable to work-life conflicts or imbalances, which increased their level of work stress and inhibited their expected job performance, thus causing them to engage in RAQB (Ypma, 2021). Adding to this observation, Adisa et al. (2021) argued that women are more vulnerable to work-life conflict than men, and that this was especially true during the Covid pandemic. As argued by Adisa et al. (2021) women faced problems to manage their professional roles and their responsibilities as home managers during the pandemic, which contributed to a higher degree of stress among females than in men. Irrespective of gender differences, employees were more likely to invest more time for non-work activities, such as taking care of their children, and family involvement, which on the one hand increased flexibility in their working hours but also increased the possibilities of imbalances between their work and non-work activities (Babu, 2022; Jenkins & Smith, 2021).

In a broader sense, work-life balance covers all the aspects of the work life and personal life of the employee. This shows that the work-life balance should be placed on society, community, workplace, family and individual as a whole. Past studies have defined work-life balance as "the amount of time and the degree of satisfaction with the work and family role" (Alblihed & Alzghaibi, 2022). On the other hand, employees usually face work-life imbalance when the boundaries between their personal and professional life are very thin, or they are not very clearly described by the employer. Researchers have explained that it is key to keep the focus on the domain of the family and work because work and family are both very important parts of anyone's life (Darcy et al., 2012). Any demand that competes in terms of work will have a negative impact on the well-being of the employee. Researchers in past studies have agreed that the work-life balance is key to keep employees satisfied and maintain harmony in the workplace. On the other hand, work-life imbalance causes high absenteeism, a decrease in productivity and increased depression among the employees. Another consequence of a work-life imbalance is the impact on the morale of employees (Chan et al., 2016). As a result, organizations experience poor quality of work, low productivity and high turnover. In the same vein, Malik et al. (2010) pointed out that work-life imbalance is also the cause of high levels of stress among employees.

In addition, a highly level balanced work life is related to a decrease in stress or lack of stress in the workplace. Aruldoss et al. (2020) provided empirical evidence showing that employees experiencing a higher quality of work-life balance feel less stress at work, leading to enhanced job and life satisfaction. In addition, Haar et al. (2014) emphasized the importance of focusing on work-life balance, as it reflects personal life situations and role involvement decisions in contemporary society. Despite the study results of Marcheila and Safitri (2023), Hilman et al. (2022) found a negative relationship between work-life balance and work stress, indicating that work-life balance can be a predictor for work stress. However, there are also studies that present conflicting evidence. For example, Putri et al. (2022) highlighted the impact of the COVID-19 pandemic on primary healthcare workers' work and personal lives, suggesting that the current circumstances may have led to increased work stress despite efforts to maintain work-life balance. Similarly, Atheya and Arora (2014) discussed how work-related stress can lead to maladaptive behaviours and physical conditions, indicating that work stress can have detrimental effects regardless of work-life balance. These contrasting findings suggest that the relationship between work-life balance and work stress may be influenced by various factors, including external circumstances and individual coping mechanisms. While some studies support the evidence that high work-life balance is related to decreased work stress, there is also evidence suggesting that work stress can persist despite efforts to maintain work-life balance.

Soomro et al. (2018) found that job satisfaction moderates the relationship between work-life balance and employee performance (Soomro et al., 2018; Azeem & Akhtar, 2014) and concluded that work-life balance and job satisfaction are crucial for enhancing organizational commitment among healthcare workers (Azeem & Akhtar, 2014; Isaal et al., 2022). A significant relationship between job performance and work-life balance has been identified, as well as between work stress and work-life balance, with practical implications for task performance and managerial responsibilities (Isaal et al., 2022). Several studies have indicated a positive correlation between work-life balance, job satisfaction, and job performance among auditors (Krishnan et al., 2018; Susanto et al., 2022; Wijaya & Suwandana, 2022). For instance, a study found that work-life balance has been shown to have positive outcomes, such as low turnover intention, improvement of performance, and job satisfaction (Krishnan et al., 2018). A significant direct effect of work-life balance on job performance has been similarly demonstrated, indicating a positive relationship between the two (Susanto et al., 2022).

Furthermore, it has been found that work-life balance has a positive influence in increasing employee performance through employee job satisfaction (Wijaya & Suwandana, 2022). On the other hand, there are also studies that have highlighted the negative impact of certain factors, such as work-family conflict, time pressure, and work stress, on auditors' job performance (Rini et al., 2020; Johari et al., 2019; Ali & Ghani, 2022). Rini et al. (2020) examined the effect of work-family conflict among auditors in public accounting firms on their job performance and found a negative impact, especially when mediated by work-life balance. Similarly, a significant negative relationship has been revealed between social pressure in the auditing working environment and auditors' job performance (Johari et al., 2019), as well as between work stressors, including time pressure, and auditors' job performance (Ali & Ghani, 2022). Moreover, the influence of job satisfaction on auditors' performance has been a topic of interest. Some studies have shown a positive relationship between job satisfaction and performance (Badaruddin et al., 2022), while others have found no direct influence of job satisfaction on performance (Luthan et al., 2019).

It has been reported that experience and professionalism have a positive and statistically significant effect on auditors' job satisfaction (Badaruddin et al., 2022). However, it has also been concluded that job satisfaction had no influence on the performance of auditors (Luthan et al., 2019). In conclusion, the relationship between work-life balance, job satisfaction, and job performance among auditors is contradictory. While several studies have demonstrated a positive correlation between work-life balance, job satisfaction, and job performance, there are also findings indicating negative impacts of work-family conflict, time pressure, and work stress on auditors' performance. Some studies suggest that lower work-life balance ratings by auditors are linked to reducing the audit quality (Khavis et al., 2021), while others indicate that work stress has a negative and significant effect on audit quality (Gerekan et al., 2023). Additionally, there are findings that work stress at low levels has a negative effect on audit quality reduction behaviour, while at high levels, it has a positive effect (Amir, 2019). Furthermore, the existence of high audit time budget pressure causes an increase in the perception of stress on senior auditors and staff, leading to dysfunctional behaviour that can compromise audit quality (Sutrisno & Rahman, 2020). On the other hand, there are studies that have found a significant negative association between work stress and audit quality in the initial audits of new clients (Fakhfakh & Jarboui, 2020). Moreover, the absence of a well-defined organizational maturity for an audit function is linked to poor quality of audit work or products and an ineffective audit function (Haule & Matindana, 2023).

Khavis et al. (2021) provided evidence of the relationship between lower work-life balance ratings by auditors and reducing the audit quality. Their findings align with the relationship that work-life balance significantly impacts job performance, which, in turn, affects audit quality. This supports the idea that job performance mediates the relationship between work-life balance and audit quality among auditors. Moreover, Persellin et al. (2019) presented insights into auditor perceptions of audit workloads, audit quality, and job satisfaction. Their study focused on the impact of audit workloads on audit quality and job satisfaction, shedding light on the intricate dynamics that influence the relationship between work-life balance and audit quality. On the other hand, Hammami et al. (2020) provided a practical perspective on how work-life balance and job satisfaction, as perceived by auditors themselves, can affect audit quality. In contrast, Miranda and Lima (2019) discussed the turnover in the internal audit activity and its impact on work-life balance. They found that professionals who transitioned from external auditing to internal auditing experienced a better quality of life, thus indicating a potential link between work-life balance and job satisfaction, which, ultimately, could influence audit quality.

In terms of the work life balance, the lending credibility theory underscores the importance of creating a work environment where employees can trust their organization and have confidence that their work being and work life balance are respected. When organizations prioritize employee well-being and work-life balance, employees are more likely to lend their credibility and loyalty to the organization, leading to a healthier balance between work and personal life. Prioritizing employee well-being and work-life balance has been shown to lead to increased employee loyalty and credibility towards the organization, ultimately contributing to a healthier equilibrium between work and personal life (Mansor et al., 2022; Puspitasari & Darwin, 2021; Fan & Smith, 2017). Furthermore, Puspitasari and Darwin (2021) highlighted the challenge of balancing work and family responsibilities from both the employee's and organization's perspectives, emphasizing the need for a supportive work environment to enable employees to focus on their achievements at work (Puspitasari & Darwin, 2021). This aligns with the findings of Rusu and Baboş (2015), who emphasized the importance of mutual trust and collaboration in organizational settings (Rusu & Baboş, 2015). Thus, the synthesis of these references provides robust support for the significance of prioritizing employee well-being and work-life balance in fostering organizational trust, loyalty, and credibility. These factors are crucial in achieving a healthier balance between work and personal life, ultimately contributing to enhanced organizational commitment and performance.

Work life balance is also believed to influence the auditors' propensity to engage in audit behaviours (Ahlberg & Hult, 2021; Amir, 2019; Persellin et al., 2019; Pasewark & Viator, 2006). Therefore, auditors engaging in RAQB is problematic since, according to Malone and Roberts (1996), it increases the risk of impaired audit quality. As mentioned previously, prior research has shown that workload (Amir, 2019; Coram et al., 2003) and work life balance (Amir, 2019; Persellin et al., 2019; Pasewark & Viator, 2006) could influence auditors' propensity to engage in these behaviours. RAQB have a negative effect on the quality of audit outcome (Dewi & Dewi, 2022). Factors like an imbalance in their work life, work overload, work from home, locus of control, role ambiguity and ethnical tension can influence the likelihood of auditors exhibiting dysfunctional behaviours (Yessie, 2021; Anugerah et al., 2016; Mardi et al., 2022). According to Silaban and Margaretha. (2021) imbalances between work and non-work activities for employees have a negative effect on their job performance, as it directly influences their level of satisfaction when at work, without having to be burdened with non-work activities after working hours. According to Pradana and Salehudin (2015), and Xiao and Cooke (2012) working long hours can be observed as a frequent occurrence, making it more difficult for professionals to manage their priorities in their personal life. This leads to the intensification of work stress and causes low job performance (Pradana & Salehudin, 2013) and subsequent engagement in RAQB (Zakaria et al., 2013).

Summary of Work Life Balance and Work Stress

The relationship between work-life balance and work stress is a topic of interest in various studies. Some studies suggest that high work-life balance is associated with decreased work stress. For instance, Haar et al. (2014) emphasized the importance of focusing on work-life balance, as it reflects on the personal life situations and role involvement decisions in contemporary society. Additionally, Aruldoss et al. (2020) provided empirical evidence that employees experiencing higher quality of work-life feel less stress at work, leading to enhanced job satisfaction and life satisfaction. According to Norzita et al. (2020), balancing work and non- work activities within overlapping time frames can heighten employees work stress levels, and, ultimately, lead to negative job outcomes. Pradana and Salehudin (2015) and Xiao and Cooke (2012) suggest that increasing work demands are making it more difficult for professionals to balance their personal and professional priorities. According to Pradana and Salehudin (2013), work stress may increase when the responsibilities of work and non-work or personal life conflicts, thereby leading to a decrease in job performance. Similarly, Rini et al. (2020) highlighted that work-family conflicts among auditors commonly arises in two ways – when family interferes with work or work interferes with family. Furthermore, Marcheila and Safitri (2023), and Hilman et al. (2022) found a negative relationship between work-life balance and work stress, indicating that work-life balance can be a predictor for work stress. However, there are also studies that present conflicting evidence. For example, Putri et al. (2022) highlighted the impact of the COVID-19 pandemic on primary healthcare workers' work and personal life, suggesting that it may have led to increased work stress despite efforts to maintain work-life balance. Similarly, Atheya and Arora (2014) discussed how work-related stress can lead to maladaptive behaviours and physical conditions, indicating that work stress can have a detrimental effect regardless of work-life balance. These contrasting findings suggest that the relationship between work-life balance and work stress may be influenced by various factors, including external circumstances and individual coping mechanisms.

Summary of Work Stress and Reduced Audit Quality Behaviours

The relationship between work stress and RAQB among auditors is a complex and multifaceted issue. Studies suggest that work stress at high levels has a positive effect on RAQB, indicating a potentially negative impact on audit quality (Amiruddin, 2019), while others argue that auditor stress and burnout associated with audit efforts or workload can have a negative effect on audit quality (Hwang & Hong, 2022). Additionally, it has been found that work stress can impair auditor performance, leading to a decrease in audit quality (Gerekan et al., 2023). Moreover, research has shown that role stress can affect auditor performance (Nursabilla et al., 2021), and that excessive stress faced by auditors can affect their performance and lead to unfavourable working conditions, and, ultimately, impact audit quality (Adhelia & Tjaraka, 2019). Furthermore, Viera et al. (2021) stated that the effect of work stress has been investigated, with findings indicating a negative influence on audit quality.

Summary of the Role of Work Stress

There are studies suggesting that lower work-life balance ratings by auditors are linked to reducing the audit quality (Khavis et al., 2021), while others indicate that work stress has a negative and significant effect on audit quality (Gerekan et al., 2023). Additionally, there are findings that work stress at low levels has a negative effect on RAQB, while at high levels, it has a positive effect (Amir, 2019). Furthermore, the existence of high audit time budget pressure causes an increase in the perception of stress on senior auditors and staff, leading to dysfunctional behaviour that can compromise audit quality (Sutrisno & Rahman, 2020). On the other hand, there are studies that have found a significant negative association between work stress and audit quality in the initial audits of new clients (Fakhfakh & Jarboui, 2020). Moreover, the absence of a well-defined organizational maturity for an audit function is linked to poor quality of audit work or products and an ineffective audit function (Haule & Matindana, 2023).

Contribution

This study contributes to the current literature on work life balance, work stress, and reduced audit quality behaviours. The study indicate that work life balance has a significant effect on reduced audit quality behaviours among external auditors, under excessive stress may commit material errors that compromise audit quality. This study may offer insights and guidance to regulators and standard setters to consider ways of bringing improvements to the auditors typically manage the stress on the work and engage in unethical behaviours. In addition, this study may encourage future research on the value of audit quality from the behavioural perspective.

Limitations and Recommendations

This study has several limitations. First, the study overview of the current literature only, future research may benefit from quantitative approach using data collection, interviews, and focus groups, to gain deeper insights into study variables. Second, this study evaluates only work life balance, work stress and reduced audit quality behaviours. The study suggests that one or two additional variables should be tested in future research, in whatever combination of job performance and or satisfaction, time budget pressure, or any other factor that could be relevant in the auditing industry.

Conclusion

External audit profession is closely associated with long hours of working specially during a busy season, where the auditors required to work more than ten hours a day according to (Yan & Xie, 2016), which may lead to increasing the level of work stress, unbalance between life and work, all of which might trigger employee negative behaviours and performance, thereby contributing to RAQB. Consequently, stress is recognized as an issue that exists in the external audit area. In addition, contribution for both conceptual and practical to understanding of how work life balance and work stress effect reduced audit quality behaviours in auditing filed. The current study integrates existing literature to explaining how individual and workplace conditions influence external auditors from a behavioural perspective and the quality of audit outcomes. Additionally, provides audit firms and professional bodies with a structured lens for assessing and mitigating behaviours that compromise the quality of audit. And focus on the importance of promoting healthy work life balance, managing work overload and monitoring the sources of work stress that may lead auditors to engage in unethical behaviours. In conclusion, the study enhances understanding of how work life balance and work stress interact to influence reduced audit quality behaviours. The research synthesized offers researchers and practitioners a comprehensive foundation for evaluating, managing, and improving the quality of audit, contributing to ongoing efforts to promote healthier work environments and more reliable audit outcomes.

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