

Perceived Organizational Support as a Potential Buffer Against Auditor Burnout: A Focused Review and Conceptual Synthesis

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DOI Link: <http://dx.doi.org/10.6007/IJARBSS/v16-i5/28266>

Published Date: 23 May 2026

Abstract

Auditor burnout remains a persistent concern in external auditing, with particular relevance to Asian audit markets where rapid professionalisation, workload concentration, and staff retention pressures have become increasingly pronounced. While prior research has largely focused on demand-side factors such as time pressure and role stress, comparatively little attention has been given to organisational resources that audit firms can actively manage. This paper examines perceived organizational support (POS) as a potential buffer against auditor burnout through a focused review and conceptual synthesis of 42 sources. Integrating Organizational Support Theory and the Job Demands–Resources model, it develops a framework in which POS reduces burnout both directly and indirectly through work engagement. The framework introduces dual-accountability tension—arising from auditors’ simultaneous obligations to clients and the public interest—as a key boundary condition shaping the effectiveness of organisational support. Five testable propositions are advanced to guide future empirical inquiry. The paper argues that durable reductions in auditor burnout are more likely to arise from organisational interventions in supervisory practice and role

design than from individual coping strategies alone. The framework offers particular relevance for Asian audit settings and provides a foundation for longitudinal and intervention-based research in these contexts.

Keywords: Perceived Organizational Support, Auditor Burnout, Emotional Exhaustion, Work Engagement, Role Conflict, Job Demands–Resources Model, Organizational Support Theory, External Auditing, Intervention Research

Introduction

The global audit profession faces a sustained problem of workload pressure, staff retention, and audit quality. Recent audit research shows that heavy workloads are associated with lower job satisfaction and perceived audit quality, while employee satisfaction and work-life conditions within accounting firms are linked to audit quality outcomes (Khavis & Krishnan, 2021; Persellin et al., 2019). At the firm level, culture and organisational climate shape auditors' work attitudes, performance, and turnover intentions (Alberti et al., 2022; Hegazy et al., 2023). These issues matter beyond human-resource management because audit quality depends on professional judgement, scepticism, and the retention of capable staff. Burnout therefore represents not only an individual wellbeing concern, but also an organisational and public-interest concern. Yet despite the scale of the problem, the question of what audit firms can do organisationally to reduce burnout remains inadequately developed in the scholarly literature. This paper addresses that gap.

External auditing sits at the intersection of conditions that burnout research consistently identifies as damaging: sustained time pressure, workload concentration, role conflict, and hierarchical structures that limit autonomy, particularly for junior staff. Earlier research documented substantial burnout risk among auditors, with emotional exhaustion emerging as the most consistently reported dimension (Fogarty et al., 2000; Sweeney & Summers, 2002). The downstream consequences are well established: elevated turnover, dysfunctional audit behaviours, and compromised audit quality (Donnelly et al., 2003; Otley & Pierce, 1996). More recent audit-specific studies reinforce this pattern by linking workload, work-life conditions, workplace burnout, organisational climate, and ethical conflict to job satisfaction, turnover intention, audit quality, and performance (Hegazy et al., 2023; Khavis & Krishnan, 2021; Persellin et al., 2019; Tormo-Carbó et al., 2024). Burnout is therefore not merely a symptom of individual vulnerability; it is also an organisational output. The auditing literature has been effective at documenting what produces burnout. It has been considerably less effective at identifying what organisations can do about it. Burnout is treated in this paper primarily through emotional exhaustion—the dimension most consistently documented in auditing research and the focal outcome of the framework developed below.

Perceived organizational support (POS)—defined as employees' general belief that their organisation values their contributions and cares about their wellbeing (Eisenberger et al., 1986)—is one of the better-established organisational resources for reducing burnout across demanding professions. Meta-analytic evidence across more than 500 studies documents a consistent negative association between POS and burnout outcomes (Kurtessis et al., 2017; $p = -.41$ for burnout, $p = -.43$ for emotional exhaustion). The relationship has been demonstrated in healthcare (Bobbio et al., 2012), policing (Zeng et al., 2020), hospitality (Chen & Eyoun, 2021), and education (Xu & Yang, 2021)—all high-demand professional

settings in which organisational support can affect the translation of workload into exhaustion. Audit-specific evidence has begun to examine POS as a mediator between role overload and work attitudes in audit firms (Barrainkua Aroztegi et al., 2024), but it has not yet examined POS as a buffer against burnout or emotional exhaustion among external auditors. A targeted Scopus search conducted in February 2025, using search strings combining perceived organizational support with burnout and auditing terms, identified no published studies directly examining the POS–burnout relationship among external auditors. This is not a minor gap at the margins of the literature. It means that one of the most theoretically and empirically supported organisational resources for reducing burnout remains underexamined in a profession where its practical relevance is especially clear.

This paper addresses that gap directly. Drawing on a focused review and conceptual synthesis of 42 core sources, it develops a theoretically grounded and practice-oriented framework that integrates Organizational Support Theory (Eisenberger et al., 1986) and the Job Demands–Resources model (Bakker & Demerouti, 2007) to examine how perceived organisational support functions as a resource in high-demand audit environments. The framework is developed with particular attention to audit settings where workload concentration, hierarchical control, and dual accountability to clients and the public interest make organisational support both theoretically important and practically urgent.

The paper makes three contributions. First, it brings perceived organizational support into the auditor burnout literature, which has largely emphasised demand-side factors such as workload and role stress while giving comparatively little attention to organisational resources that firms can actively shape. Without incorporating an organisational-level support construct such as POS, existing explanations remain incomplete: they explain why burnout occurs, but not why similarly exposed auditors experience different levels of exhaustion. Second, the paper develops a framework tailored to the audit context by introducing dual-accountability tension—arising from auditors’ simultaneous obligations to clients and the public interest—as a key boundary condition. This highlights how structural features of audit work can limit the effectiveness of organisational support if not addressed alongside it. Third, the analysis points to organisational practices—not individual resilience—as the more effective site for intervention. By identifying specific organisational levers, including supervisory behaviour and role design, the paper provides a foundation for future empirical work that is both theoretically informed and practically relevant. The framework is intended not as a definitive model, but as a theoretically grounded starting point for empirical work in an underexplored context.

Theoretical Background

Organizational Support Theory

Organizational Support Theory (OST) holds that employees form a generalised belief about how much their organisation values their contributions and cares about their wellbeing (Eisenberger et al., 1986). This belief—POS—accumulates through repeated experience of organisational treatment: supervisory behaviour, procedural fairness, acknowledgement of effort, and the signals that working conditions send about how much the organisation actually values the people doing the work. Because employees attribute intentionality to organisational actions, consistent expressions of support generate reciprocal commitment

and reduced withdrawal; perceived indifference tends to produce the reverse (Eisenberger et al., 2001; Shore & Wayne, 1993).

The burnout implications follow directly. Employees who feel supported can draw on that sense of organisational backing when managing demanding work. The psychological security that POS provides reduces the emotional cost of difficult interactions, sustained effort, and periods of high demand. In auditing—where busy seasons regularly extend working hours over weeks, client demands are sometimes unreasonable, and junior staff bear disproportionate workloads—this function of POS is not abstract. It is the difference between an associate who feels the firm has a stake in their success and one who does not.

OST also provides a relational mechanism that the JD-R model, discussed below, does not fully capture. The JD-R model emphasises the resource-demand balance; OST foregrounds felt obligation, trust, and reciprocity. These are distinct psychological pathways, and integrating them gives the framework developed in Section 5 greater explanatory range than either theory offers independently.

POS is also conceptually distinct from several adjacent constructs. Supervisor support captures support from an immediate agent, ethical climate concerns the normative environment of the firm, and psychological safety concerns whether interpersonal risk-taking is safe. POS, by contrast, captures whether auditors interpret the organisation itself as valuing their contribution and wellbeing. In a profession structured by strong hierarchy, formal promotion systems, and firm-level control processes, that broader organisational inference is analytically useful.

The Job Demands–Resources Model

The Job Demands–Resources (JD-R) model (Bakker & Demerouti, 2007; Demerouti et al., 2001) organises the determinants of burnout and engagement around a structural distinction: job demands are the features of work that require sustained effort and deplete energy; job resources are the features that help employees achieve goals, manage demands, and recover. When demands persistently exceed resources, energy reserves are drawn down, and burnout—anchored in emotional exhaustion—follows. When resources are sufficient, a motivational process is activated that supports engagement rather than depletion.

Within this framework, POS functions as an organisational-level resource. This matters because organisational resources are structurally conferred rather than individually generated: a firm can decide to invest in supervisory quality, workload management, and the cultural signals that shape how supported people feel. An individual auditor cannot simply decide to have more resilience. Locating POS as a resource in the JD-R model therefore locates the intervention lever at the organisational level, where durable change is possible.

The model also predicts that resources interact with demands: under high demand, the protective value of a given resource is amplified. For auditors who regularly work at high-demand thresholds—particularly during busy season—this interaction is directly relevant. POS should matter most precisely when auditors need it most. The model further treats work engagement—vigour, dedication, and absorption (Schaufeli et al., 2002)—as the positive

counterpart to burnout, generated through the same resource dynamics rather than as a separate phenomenon.

OST and the JD-R model address complementary questions. OST explains why perceived support matters relationally; the JD-R model explains where it fits structurally and why its effects are demand-contingent. Their integration does not simply combine two established perspectives; it enables the framework to explain both why POS should reduce burnout in principle and why its protective value may weaken when audit work is shaped by dual-accountability tension.

Review Methodology

This paper employs a focused review and conceptual synthesis methodology (Grant & Booth, 2009; Snyder, 2019; Torraco, 2005). The goal is theory development—constructing an integrated framework and advancing testable propositions—rather than evidence exhaustiveness. This distinguishes the approach from a systematic review, which aims to identify and account for all available evidence on a question, and from a conventional narrative review, which typically lacks transparent documentation of the search and selection process. A focused review with conceptual synthesis occupies a methodologically defensible middle ground: it is selective rather than exhaustive, but it is principled and reproducible rather than unsystematic.

Searches were conducted in Scopus and Google Scholar in February 2025. Scopus served as the primary structured database because of its coverage of management, accounting, and occupational health journals. Google Scholar was used supplementarily to trace foundational theoretical works and forward citations from key empirical studies. Two search strings were applied: a primary string targeting the POS–burnout relationship broadly, and a secondary string adding auditing and accounting context terms to assess the volume of profession-specific evidence. Table 1 presents the full search procedure. Recent audit-specific studies cited in the introduction are used to strengthen contextual positioning and are not counted in the 42-source conceptual synthesis unless listed in Appendix A.

Table 1

Review Procedure Summary

Databases	Scopus (primary); Google Scholar (supplementary)
Search date	February 2025
Primary search string	"perceived organizational support" AND (burnout OR "job burnout" OR "emotional exhaustion")
Secondary search string	("perceived organizational support" OR "organizational support") AND (burnout OR "job burnout" OR "emotional exhaustion") AND (audit* OR auditor* OR accountant* OR "accounting profession")
Language	English
Document type	Peer-reviewed journal articles
Date range	Unrestricted; emphasis on 2000–2025

Stage 1: title and abstract screening	344 records identified; duplicates and clearly off-topic records removed; 201 records retained for full-text review
Stage 2: full-text assessment	Full texts assessed for conceptual relevance; sources retained if they (a) directly examined POS in relation to burnout or emotional exhaustion, or (b) provided theoretically transferable evidence applicable to high-demand professional contexts relevant to external auditing
Auditing-specific yield	As of the February 2025 search, no records were identified that directly examined POS and burnout among external auditors
Final sources included	42 sources across five categories (see Appendix A)

Screening proceeded in two stages. In the first stage, titles, abstracts, and keywords were examined to remove records that were clearly off-topic—those addressing neither POS nor burnout in a work context—reducing 344 records to 201 for full-text review. In the second stage, full texts were assessed for conceptual relevance. Sources were retained when they either (a) directly examined POS in relation to burnout or emotional exhaustion, or (b) provided theoretically transferable evidence from high-demand professional settings relevant to external auditing. Sources were excluded if they addressed burnout without reference to organisational support, if they were not peer-reviewed, or if they had been retracted. Supplementary sources identified through citation tracing were subject to the same full-text assessment criteria.

The final set of 42 sources comprises five thematic categories: foundational POS and OST theory ($n = 6$); JD-R model and burnout theory ($n = 6$); POS–burnout empirical studies ($n = 16$); auditing burnout and role stress studies ($n = 7$); and moderator, mediator, and methodology sources ($n = 7$). Appendix A provides the full categorisation. The absence of directly matched studies in the auditing-specific search is itself relevant: it indicates that the auditing profession has been largely overlooked in the POS–burnout literature despite exhibiting precisely the structural features—workload concentration, structural role conflict, hierarchical pressure—under which organisational support is theoretically most consequential.

Review Findings

The POS–Burnout Relationship: What the Evidence Shows

The negative relationship between POS and burnout is among the more consistent findings in the occupational health literature. Kurtessis and colleagues (2017), in a meta-analysis of over 500 studies, found that POS was negatively associated with burnout ($\rho = -.41$) and emotional exhaustion ($\rho = -.43$); these associations held across seniority levels, national contexts, and industries. Rhoades and Eisenberger (2002), in an earlier integrative review, documented similar patterns across 70 studies and identified the mechanisms through which these effects operate. The basic relationship is well established.

Evidence from high-demand professional settings is useful for understanding how this relationship might operate in auditing. In healthcare, Bobbio and colleagues (2012) found that POS directly predicted lower job burnout among hospital nurses, with supervisory behaviour as an upstream driver of support perceptions. In policing, Zeng and colleagues

(2020) demonstrated that POS reduced burnout through multiple pathways, with moderating conditions shaping the strength of indirect effects. In hospitality, Chen and Eyoun (2021) showed that POS attenuated the effect of job insecurity on emotional exhaustion under conditions of acute demand—a dynamic that has some analogy to audit busy season, where insecurity and demand intensity combine. Halbesleben (2006), in a meta-analytic test of the conservation of resources model, found that organisational support was among the strongest sources of social support predicting reduced burnout.

Campbell and colleagues (2013) add a nuance worth carrying into the auditing discussion: the burnout-reducing effects of support are stronger when justice perceptions are also positive. Firms that combine supportive practices with procedural fairness produce more durable wellbeing outcomes than those offering support in the absence of perceived equity.

One feature of the relationship that cross-sectional evidence cannot capture is its potential bidirectionality. Hakanen and colleagues (2008), in a three-year longitudinal study, found that burned-out employees came to perceive lower organisational support over time—not because support declined, but because exhaustion impaired their capacity to register positive signals. Zacher and colleagues (2019) found similar dynamics between support and exhaustion trajectories. The implication is practical: early intervention, before depletion becomes entrenched, is likely to be more effective than remedial action after the fact. In the absence of such support, high-demand periods such as audit busy season are more likely to translate into cumulative depletion rather than recoverable strain.

The Auditing Context: Structural Demands and Support Conditions

External auditing has a documented burnout problem, and its structural causes are reasonably well understood. What is less developed is the resource side of the equation—what firms can provide to offset the demand conditions that produce exhaustion.

Time pressure is the most consistently cited antecedent. Audit work is concentrated: deadlines are fixed, clients are numerous during reporting seasons, and fieldwork is often compressed. Fogarty and colleagues (2000), in a survey of U.S. CPAs, found that role overload and time pressure were robust predictors of emotional exhaustion. Sweeney and Summers (2002) documented similar patterns in Big Four firms, where busy-season workload compression was associated with elevated burnout and declining job satisfaction. These findings are consistent with the JD-R energy depletion pathway: sustained demand without adequate resource provision produces exhaustion.

In this paper, role conflict in external auditing is treated not as a generic job demand, but as an expression of a more specific construct—dual-accountability tension—arising from auditors' simultaneous obligations to clients and to the public interest. External auditors are accountable to clients, whose cooperation matters for firm revenues, and simultaneously bound by independence obligations to external stakeholders and regulators. These obligations are not always compatible. Rebele and Michaels (1990) and Collins and Killough (1992) both documented associations between role conflict and emotional exhaustion among auditors. Jawahar and colleagues (2007), examining a multi-industry sample, found that role conflict directly predicted burnout and also moderated the protective effect of POS: under high role conflict, organisational support was less effective in buffering exhaustion. In the

framework developed here, role conflict serves as the empirical expression of this audit-embedded dual-accountability tension.

The hierarchical structure of public accounting firms creates additional pressure. The up-or-out culture of Big Four and mid-tier firms sustains performance pressure across career levels and limits autonomy, particularly for junior staff. Wayne and colleagues (1997) identify career security as one element of what employees draw on when assessing organisational support; the implicit career threat built into early-career auditing works against the perception of support even when firms express it through other channels. Otley and Pierce (1996) documented that budget pressure and control-oriented supervision predicted dysfunctional audit behaviour—a downstream marker of unmanaged demand overload.

The structural configuration of audit work—high demands, dual-accountability tension, hierarchical control—is precisely what POS theory and the JD-R model identify as the context in which organisational support should be most consequential. The absence of published research on this relationship in auditing appears to reflect a gap in research attention rather than a lack of theoretical relevance.

Mediating and Moderating Mechanisms

The POS–burnout relationship operates through mechanisms, and understanding those mechanisms matters for both theory and intervention design. Two are central to the framework developed in this paper.

Work engagement is the primary mediating candidate. Within the JD-R model, resources generate engagement—characterised by vigour, dedication, and absorption (Schaufeli et al., 2002)—and engagement in turn sustains the motivational resources that protect against exhaustion. Saks (2006) found that POS predicted both job and organisational engagement; Halbesleben and Wheeler (2008) found that engagement partially mediated the POS–burnout relationship across industries; Zacher and colleagues (2019) observed similar dynamics longitudinally. For auditing specifically, engagement is not only a wellbeing outcome but a quality indicator: engaged auditors maintain scepticism, attend to documentation, and are less susceptible to client pressure. The mediating role of engagement in the POS–burnout relationship has not been examined in an audit sample.

Dual-accountability tension, operationalised here through role conflict, moderates the relationship. The relevant evidence comes from Jawahar and colleagues (2007), who found that under high role conflict, the protective effect of POS on burnout dimensions was attenuated. The interpretation is consistent with the JD-R model: when the demands generating burnout are structural—built into the role rather than episodic—organisational support alone cannot neutralise them. A firm can signal that it values its auditors while simultaneously placing them in structurally conflicted positions. Hayat and Afshari (2021) found a related pattern—supportive climate was less protective under high demand intensity. The implication is that POS and role design are complements: improving support without addressing structural role conflict yields attenuated returns.

Additional evidence from Ilies and colleagues (2010) and Lingard and Francis (2006) suggests that supportive environments are more or less effective depending on the intensity

of co-occurring demands such as workload and work-family conflict. The demand-contingent nature of resource effects is a recurring finding in the JD-R literature and is particularly relevant to a profession like external auditing, where demand intensity varies substantially across the working year.

Conceptual Framework and Propositions

The review findings support a framework in which POS mitigates auditor burnout through two pathways—a direct effect and an indirect effect through work engagement—with dual-accountability tension, captured empirically through role conflict, moderating both. The framework draws on OST and the JD-R model, and it is oriented toward intervention: its purpose is to identify the organisational levers that firms can act on, not only to describe the psychological processes that individual auditors experience. Figure 1 presents the framework.

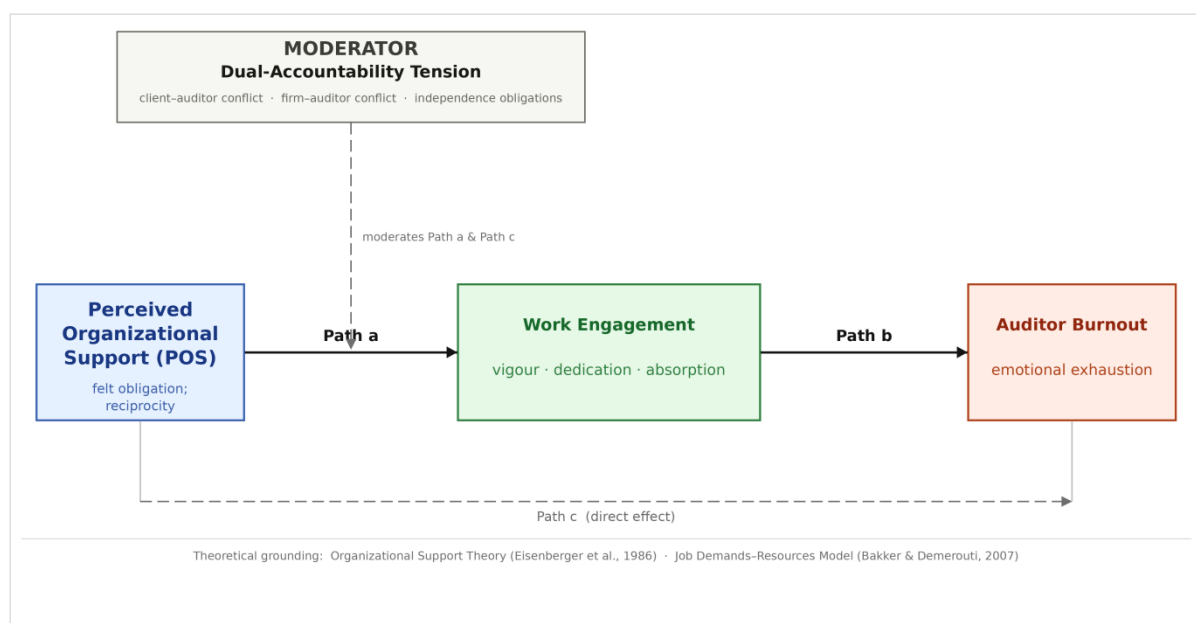


Figure 1. Integrative Conceptual Framework: POS, Work Engagement, Dual-Accountability Tension, and Auditor Burnout

The direct path (Path c) captures the main effect of POS on burnout. When auditors perceive that their firm genuinely cares about their wellbeing—through supervisory behaviour, workload management, career support, and the cultural signals that accumulate into a sense of being valued—this perception functions as a job resource that reduces the emotional cost of demanding work. The indirect path (Paths a and b) operates through work engagement: POS fosters the vigour, dedication, and absorption that characterise engaged employees, and engagement sustains the motivational resources that protect against exhaustion. Dual-accountability tension, represented empirically through role conflict, moderates Path a and Path c: under high role conflict, POS is less effective in generating engagement and less effective as a direct buffer against burnout, because the structural demand configuration is not one that organisational support alone can resolve.

The five propositions below translate this framework into empirically testable claims. Each proposition is grounded in the evidence reviewed above and identifies a specific empirical gap in the auditing literature.

Propositions

Proposition 1	Perceived organizational support is negatively associated with auditor burnout: higher POS is associated with lower emotional exhaustion.
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Both OST and the JD-R model predict this relationship. OST through felt obligation and psychological security; the JD-R model through the resource-buffering process. Meta-analytic evidence across occupational groups (Kurtessis et al., 2017) and profession-specific studies in healthcare and policing (Bobbio et al., 2012; Zeng et al., 2020) provide consistent empirical grounding. Whether the relationship holds among external auditors, and with what magnitude, is the most immediate empirical question the framework raises.

Proposition 2	Perceived organizational support is positively associated with work engagement among auditors: higher POS fosters higher levels of vigour, dedication, and absorption.
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This captures Path a in the framework. The JD-R model's motivational process predicts that resources generate engagement; OST adds that the relational quality of perceived support—being valued rather than merely resourced—has additional motivational effects through felt obligation and reciprocity. Saks (2006) and Halbesleben and Wheeler (2008) provide empirical grounding for the POS–engagement link in general samples; no equivalent evidence exists for auditing.

Proposition 3	Work engagement mediates the relationship between POS and auditor burnout: POS reduces burnout in part by fostering higher engagement.
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This specifies the indirect pathway. Engaged auditors—who bring vigour and dedication to their work—are better positioned to sustain performance through demanding periods without incurring chronic exhaustion. The mediating role of engagement in the POS–burnout relationship has support in multi-industry samples (Halbesleben & Wheeler, 2008; Saks, 2006) but remains untested in auditing. A formal test requires multi-wave data and structural equation or process-analysis methods (Hayes, 2018).

Proposition 4	Dual-accountability tension, operationalised through role conflict, moderates the effects of POS on work engagement (Path a) and on burnout directly (Path c): the protective effects of POS are weaker when dual-accountability tension is high.
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When role conflict is high—as it structurally is in external auditing, given dual accountability to clients and the public interest—organisational support is less effective in

generating engagement and less effective as a direct buffer against burnout. Jawahar and colleagues (2007) provide empirical support for this moderating pattern; the proposition extends their findings to the specific client-auditor and firm-auditor tensions that characterise audit work.

Proposition 5	The indirect effect of POS on auditor burnout through work engagement is weaker when dual-accountability tension (operationalised through role conflict) is high, constituting a moderated mediation effect.
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This integrates Propositions 2, 3, and 4. Role conflict constrains the POS–engagement link (Path a), which in turn attenuates the protective value of the indirect pathway as a whole. Testing this requires moderated mediation analysis (Hayes, 2018) with multi-wave data. It is the most complete empirical test the framework affords and provides a precise methodological target for future research.

Discussion

Theoretical Contributions

The framework advances the auditor burnout literature by introducing POS as an explanatory variable in a literature that has concentrated on demand-side antecedents. Workload, time pressure, and role stress are well-documented predictors of auditor exhaustion; their organisational counterparts—the resources that firms can provide to offset these demands—have attracted comparatively little attention. This asymmetry is not theoretically justified, and the present framework begins to address it.

POS is analytically useful here because it is broader than supervisor support and more targeted than constructs such as ethical climate or psychological safety. It captures whether auditors read the organisation itself as valuing their contribution and wellbeing. In audit firms, where hierarchy, promotion systems, and control processes are highly visible, that organisation-level inference is theoretically important.

Integrating OST and the JD-R model yields a richer explanatory structure than either offers alone. OST explains the relational and motivational mechanisms through which perceived support operates—why feeling valued generates commitment and reduces withdrawal. The JD-R model explains the structural conditions under which these mechanisms are most and least effective—why resources buffer demands, and why engagement is the pathway through which resource adequacy translates into burnout protection. The two theories are not redundant; together they explain both why POS should reduce burnout and why that protective value may weaken when audit work is shaped by dual-accountability tension.

Treating role conflict as the operational form of dual-accountability tension has implications for professional service contexts more broadly. In any setting characterised by multi-principal accountability—medicine, law, financial advising—the effectiveness of organisational support is likely to depend partly on whether the structural sources of role tension are addressed alongside cultural and supervisory support. Firms that invest in the

latter without attending to the former should expect limited returns. This is a practically useful inference that the framework makes explicit.

Implications for Audit Firms

POS is not produced by wellness programmes or policy documents in isolation. It accumulates through the daily experience of organisational treatment. Partners and senior managers who acknowledge effort during demanding periods, buffer junior staff from unreasonable client pressure, and invest visibly in career development are producing POS through their behaviour. This means that changes in partner and senior manager behaviour—not only firm-level policy—are likely to be among the most consequential levers for improving support perceptions.

Reducing dual-accountability tension requires structural changes that go beyond supervisory practice. Clear protocols for situations where client preferences conflict with audit standards, explicit escalation pathways for ethical concerns, and partner-level buffering of junior staff from direct client pressure would all reduce the structural demand that the framework identifies as the key moderating condition. These changes are not trivial, but they address the mechanism rather than the symptom.

The bidirectionality documented by Hakanen and colleagues (2008) and Zacher and colleagues (2019) suggests that waiting until burnout is visible to intervene is a losing strategy. Depletion erodes the capacity to perceive and respond to support signals, making recovery progressively harder. Investing in support infrastructure during onboarding and early career development—before the first busy season cycle compounds into chronic exhaustion—is likely to be more effective than remedial action directed at already-depleted staff.

Research Agenda

Methodological Priorities

Cross-sectional surveys have established that POS and burnout are associated. They cannot establish how the relationship develops over time, whether it is bidirectional, or what happens when POS is deliberately improved. Longitudinal designs that track auditors across multiple busy seasons would allow examination of within-person change in POS perceptions, engagement, and exhaustion—and would permit a more rigorous test of the dynamic and reciprocal processes that existing evidence suggests are operating. A feasible empirical design would follow cohorts of junior auditors across consecutive busy seasons, capturing within-person changes in POS, engagement, and emotional exhaustion, and linking these trajectories to supervisory practices and workload allocation.

The more pressing methodological need is for intervention research. Knowing that POS and burnout are related does not tell firms what to change or whether changes will produce durable reductions in exhaustion. Action research designs—iterative cycles of diagnosis, intervention, and evaluation conducted in collaboration with practitioners—are suited to this purpose. They allow researchers to test theoretical claims in live organisational contexts, generate knowledge that is actionable rather than merely descriptive, and engage audit firm management as participants in producing evidence rather than passive subjects of study. This methodological approach is essentially absent from the auditor burnout literature. Developing it should be a priority.

Theoretical Extensions

The moderated mediation model formalised in Proposition 5 is the most immediate target for empirical testing. Beyond this, the framework invites extension. Professional identity—the strength of an auditor's identification with the profession and its independence norms—may shape both how POS perceptions form and how dual-accountability tension is experienced. Ethical climate within the firm may moderate whether the public-interest obligations that generate role conflict are experienced as burdensome or as professionally meaningful. Senior-junior supervisory relationship quality (Fogarty et al., 2000) is a proximal mechanism through which firm-level POS is transmitted to individual auditors and may mediate the effects of firm-level culture on individual burnout outcomes.

A comparative question with practical implications concerns whether the framework generalises across firm types and auditor roles. Big Four firms, mid-tier practices, and small local firms differ in resource availability, supervisory ratios, and client profiles. Internal auditors face a different demand configuration than external auditors. Whether the POS–burnout relationship and the moderating role of role conflict operate similarly across these contexts is an empirical question that existing research cannot answer.

Contextual Priorities: Southeast Asian Audit Settings

The POS–burnout literature is geographically concentrated in North American, European, and East Asian samples. Southeast Asian contexts—Malaysia, Indonesia, Thailand, Vietnam—are underrepresented despite rapid professionalisation of the audit sector and significant growth in audit volume and complexity. Cultural features of these settings, including higher power distance and more collectivist orientations, may shape how POS is perceived and communicated and how role conflict is managed. These are theoretically interesting variations rather than mere replication opportunities.

Malaysia provides a tractable starting point. The Malaysian Institute of Accountants has documented ongoing concerns about staff retention and wellbeing in public accounting, and the local market includes Big Four affiliates, mid-tier practices, and small local firms—a range that would support comparative research. Testing the five propositions in a Malaysian external auditing sample, using the moderated mediation design specified above, would constitute both a locally relevant contribution and a meaningful test of the framework's cross-contextual generalisability.

Conclusion

Auditor burnout is a structural problem. It emerges from the sustained mismatch between the demands of audit work—concentrated, high-stakes, and marked by dual-accountability tension—and the organisational resources available to manage them. A targeted search of Scopus in February 2025 identified no published studies directly examining perceived organizational support as a resource-side variable in this context. This paper has argued that POS is a theoretically well-grounded candidate for that role, and that the absence of research on it in auditing reflects a gap in scholarly attention rather than a lack of relevance.

The focused review and conceptual synthesis presented here draws on 42 sources to develop a framework and five propositions. POS reduces auditor burnout both directly and

through work engagement as a mediating mechanism. Role conflict, understood in the audit context as the empirical manifestation of dual-accountability tension, moderates these effects, attenuating the protective value of support when the structural demand configuration is not itself addressed. The reviewed evidence suggests that durable reductions in auditor burnout are more likely to come from organisational changes—in supervisory practice, role design, and firm culture—than from individual coping initiatives.

Demonstrating this empirically requires designs that can generate actionable evidence. Longitudinal studies can establish whether the dynamic processes suggested by cross-sectional evidence are real. Intervention studies—including action research conducted in collaboration with audit firms—can test whether deliberately improving POS reduces burnout in practice. These are harder studies to conduct than cross-sectional surveys. They are also the studies that could actually change how firms manage the wellbeing of the people who do the work.

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