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Antecedents of burnout and its relationship to internal audit quality

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Abstract: This paper presents an assessment on the effect and consequences of burnout as a factor impacting premature sign-offs (PMSO) among internal auditors. Hence, questionnaires were sent to 187 internal auditors from Jordan to gather data. The data analysis results show the presence of some job burnout antecedents which are: ethical tension, role conflict, role ambiguity, and neuroticism personality trait. For internal auditors, job burnout can reduce the level of their job satisfaction. Meanwhile, dissatisfaction in the workplace among internal auditors, may increase negative behaviours including premature sign-offs.

JEL Classifications: J28, J50

Keywords: Ethical tension, role ambiguity, role conflict, neuroticism job satisfaction, job burnout, premature sign-off

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1. Introduction

Despite a recent growing interest in internal audits by regulators and researchers (Coetzee & Lubbe, 2014; Everett & Tremblay, 2014; Neu, Everett, & Rahaman, 2013; Pizzini, Lin, & Ziegenfuss, 2015; Regoliosi & d'Eri, 2014; Roussy, 2013, 2014; Roussy & Brivot, 2016; Shabnam, Zakiah, & Azlina, 2014; Trotman & Trotman, 2013; Vinnari & Skærbæk, 2014), it is still difficult to find a consensus on a definition for internal audit quality. One plausible reason for this non-consensus could be that external auditors are typically responsible for measuring internal audit quality since internal audit reports constitute an important building block of their financial statement audits (Gramling & Vandervelde, 2006). Somehow, considering that the quality of internal audits has been barely proven (Abbott, Daugherty, Parker, & Peters, 2016), in addition to the ambiguity pertaining to the definition and portrayal of audit quality* Herrbach (2001) mentioned that it is not easy to accurately and meaningfully measure quality. This has led to a gap which will be addressed in this study in order that the dimensions of audit quality can be understood better. In turn, interested researchers would be able to question the auditors regarding the dysfunctional audit behaviours as these may lead to a decrease in quality (Obeid, Salleh &

* It is often stated that high audit quality is difficult to define and measure (Colbert & Murray, 1999). Sometimes audit quality is instead discussed in terms of reduced audit quality, i.e. low audit quality, and more specifically what behaviour entails reduced audit quality (e.g., dysfunctional audit behaviours). Svanström (2016) and Obeid et al. (2017) define dysfunctional audit behaviours as actions that intentionally and inappropriately reduce the audit quality. The common denominator in the definitions of and discussions on audit quality seems to be that it is seen as the desired outcome of the auditing process and that auditor behaviour and actions are central inputs in such a process (Broberg et al., 2017).

Mohd Nor, 2017; Svanström, 2016). In the context of audit profession, any act linked with dysfunctional audit behaviours is a concern because it seems to be systemic. Furthermore, past studies demonstrated that, more than 50% of auditors confessed to have been involved in at least a behaviour considered as dysfunctional behaviour (Coram, Ng, & Woodliff, 2003; Donnelly, Quirin, & O'Bryan, 2003; Raghunathan, 1991; Smith & Emerson, 2017).

Studies on internal audits show that audit quality can be negatively affected by dysfunctional audit behaviours, especially premature sign-off (Ling & Akers, 2010; Obeid et al., 2017). Premature audit sign-offs appear to have a direct impact on audit quality while also encroaching the professional standards (Shapeero et al., 2003). Prior studies suggest that factors, such as job dissatisfaction, are antecedents for deviant behaviours (e.g. Tuna et al., 2016) and dysfunctional audit behaviour (e.g., Obeid et al., 2017) Homans (1961) explained the relationship in light of the Social Exchange theory, stating that employees that have a high level of job dissatisfaction may have a tendency to participate in deviant behaviours. Such deviant behaviour can also be explained by dissatisfied employees who are not concerned with losing their jobs. In contrast, employees with a high level of job satisfaction are more likely to behave in a positive and constructive manner towards their work and their organisation (Bayarçelik & Findikli, 2016).

There are numerous studies that have looked at job satisfaction, but limited research exists on the predictors of job satisfaction. According to Sun et al. (2016), worker job satisfaction was studied in over 85 peer-reviewed meta-analysis studies. In order to improve job satisfaction, Hodge (2012) proposed that it is critical to identify and understand the factors that contribute to job dissatisfaction for internal audit employees so that they can be appropriately addressed. Many empirical studies (e.g. Leiter & Maslach, 1988; Firth & Britton, 1989; Cordes & Dougherty, 1993; Turnipseed, 1994; Maslach & Goldberg, 1998; Hsieh & Chao, 2004; Fogarty & Kalbers, 2006; Pienaar & Willemse, 2008; Yang, 2010; Chong & Monroe, 2015) suggest that decreased job satisfaction and reduced levels of productivity may be a consequence of burnout. Lu and Gursoy (2016) propose that burnout is likely to lead to job dissatisfaction and thus, companies and researchers should focus their attention on the factors that influence job burnout, particularly for internal auditors.

As has been demonstrated by recent studies in accounting and auditing fields, burnout significantly contributes in describing a wide range of behaviours and attitudes in work settings that have high level of stress as can be seen in the work by Lee and Ashforth (1996), Cannon and Herda (2016), Chong and Monroe (2015) and Yustina and Putri (2017). However, only the works by Fogarty and Kalbers (2006) and Larson (1997) are available in the internal auditing literature. These studies were exploring the effects of burnout on the attitudes and behaviour of internal auditing personnel. Kalbers and Fogarty (2005) reported the possibility of internal auditing being susceptible to a high burnout level. Meanwhile, Guillot (2013) highlighted a number of proactive measures that can assist in preventing burnout among internal auditors. As for this research, the subject of burnout is the focal point because first of all, as reported by Cordes and Dougherty (1993) and Lu and Gursoy (2016), the negative effects of burnout on employees may involve considerable costs owing to absenteeism, dissatisfaction, turnover, and decreased productivity. Secondly, when the role of burnout in the internal auditing environment is understood, management can be guided in decreasing its detrimental impacts.

According to Kalbers and Fogarty (2005), the development of stress, particularly in the roles and responsibilities of internal auditors, must be detailed to get a better understanding of how it impacts burnout, and results in potential dysfunctional behaviours. Although some studies have focused on the factors that lead to burnout from a job and organisational perspective (Larson, 1997; Chong & Monroe, 2015), little attention was given to how individual characteristics can impact job burnout. In addition, Smith, Davy, and Everly (2007) noted that early role stress studies focused primarily on the direct relationship between job-related stressors and key outcomes, such as job satisfaction, often resulting in mixed results. The authors echoed the proposition by Fogarty et al. (2000) that the inconsistent findings may be attributable to misspecification bias due to the omission of key variables linking role stressors with job outcomes. Thus, this study included job burnout between stressors and job outcome, as recommended by Smith and Emerson (2017). The current research attempts to expand the job stress theory proposed by Parker and DeCotiis (1983). In this study, personality traits, particularly neuroticism, and ethical tension are considered as antecedents leading to job burnout and job dissatisfaction, which, in turn, may lead to premature sign-off. We develop and test a model in this study by evaluating various stressors, such as role ambiguity, role conflict, and neuroticism personality trait, and the behavioural outcomes, such as job satisfaction, on premature sign-off by internal auditors.

Although ethical tension is correlated with dysfunctional behaviours, previous studies on auditing do not include ethical tension in their models. Fogarty et al. (2000), however, propose that a diverse number of stressors be included in future research. The contribution of this study is to build the idea of burnout and attend to the uniqueness of burnout from other criteria of work pressure, like ethical tensions in the internal audit environment. This is an important construct to include because prior research suggests that ethical tension can lead to burnout and dissatisfaction (Jameton, 1984; Pendry, 2007). Ethical tension among internal auditors is, thus, worthy of discussion.

The section of this study 2 presents the development of the study hypotheses, section three highlights the research methodology that this study has chosen to employ, section four presents the outcomes generated by the analysis, section five concludes the study, section six presents the implication of the study and finally, section seven presents this study's limitations.

2. Development of hypotheses

2.1. The relationship between ethical tension and job burnout

The need to understand the effects and causes of ethics in the workplace has become more crucial in the current times due to today's nature, size, and effects of current businesses. In literature dedicated to ethics, there are several concepts that could assist in understanding such cause and effects. For instance, researchers have highlighted stress as a significant hazard within the workplace that could adversely impact physical health, psychological well-being, as well as performance on the job (Kahn & Byosiere, 1992; Sauter & Murphy, 1995). A significant number of studies that focused on this phenomenon are based on the perspective of stressor-strain that contends the presence of innumerable factors that function as stressors, each of which can form a strain on the person and could bring about adverse outcomes.

Most professionals encounter ethical tension in their workplace (Nortjé, 2014). Theoretically, ethical tension refers to a case when two norms clash with each other even if, practically, no individual has faced the application of both norms in a situation. Ethical tension can also occur when an individual faces ethical conflicts in actual situations; this is when an ethical conflict arises (Abela & Murphy, 2008). In other words, when an individual feels that his/her duties and responsibilities towards a group clashes with his/her duties to another person, then ethical conflict is said to occur (Hunt et al., 1984, p. 310). Ethical tension may also arise when an individual feels that the standard operating procedures established by a moral norm appears to clash those of another. Hence, ethical tension refers to a condition of potential ethical conflict, and if the individual chooses to pursue an action in the ethical conflict that goes against a general moral norm, an ethical violation occurs.

Broadly, in line with the findings of Gaudine et al. (2011a, 2011b), Redman and Fry (2000) and Willis (2015), there are several concepts that are generally considered to be 'moral problems' that are used in the literature. For example, ethical tension (e.g. Jensen, 1987), ethical conflict (e.g. Moser, 1988; Schwepker, Ferrell and Ingram, 1997; Schwepker, 1999), ethical pressure (e.g. Peterson, 2003; Shafer, 2002; Tian and Peterson, 2016) and moral stress (e.g, DeTienne et al., 2012; Reynolds, Owens and Rubenstein, 2012) are concepts of 'moral problems'. The majority of the work on ethical tension was conducted in the context of the nursing profession. In this study, ethical tension was adopted and examined in the context of internal auditors. Definitions found in the literature concerning ethical problems are summarised in Appendix A.

Relevantly, Kinsella et al. (2008) brought to attention the 3 types of ethical tension. These are: ethical uncertainty, ethical distress and ethical dilemma. In specific, ethical uncertainty happens due to uncertainty felt by a person towards the ethical value to apply or if or not a moral problem is present. As for ethical distress, it happens when a person has the awareness of the correct decision to take and yet he is impeded by the rules set by the society or institution that he belongs to. Lastly, ethical dilemma happens when a person is obliged to select between two or more similarly crucial values. As demonstrated by the past works, issue between ethical and moral values has been prevalent, and ethical dilemma will eventually happen when a person has to choose between two mutually significant values (Nortje, 2014).

According to Near and Miceli (1988; Mbatha, 2005, p. 168), a potential ethical tension in the process of internal audits is expected when a wrongdoing has to be reported. Such disclosure would adversely impact the profits and the reputation of the firm. In this regard, Eller (2014) found that reduced reporting was related to internal auditors that were characterised by lower levels of moral reasoning, especially those who were afraid of being reprimanded by managers. This circumstance could result in increased ethical tensions, and ultimately, burnout (de Veer et al., 2013; Juthberg et al., 2008). A thorough literature review shows that conflicts of personal values with organisational values are significantly correlated with burnout (Maslach, Schaufeli, & Leiter, 2001).

In addition, according to Sharif (2015), the scope of the job and the responsibilities that internal auditors face necessitate them to attend to many interests, including employers, shareholders, clients, the public, and other stakeholders. This leaves internal auditors in a dilemma when the professional standard of conduct that the internal auditors need to abide to does not align with the organisation's or client's expectations. Internal auditors generally require freedom to select their objectives. However, they work within the

contexts of brokered outputs (Raelin, 1989), whereby they work within an environment where they have less autonomy (Everett & Tremblay, 2014). In other words, internal auditors often face ideological, political, and moral challenges that were largely ignored in the research (Everett & Tremblay, 2014). Adding to this, those who are certified under the internal auditing profession and work in corporations are subjected to a particular pressure. More often than not, they are the key people for management to ensure that corporate policies and procedures are being upheld, while abiding to the ethical and professional standards of their profession (Siegel, O'Shaughnessy, & Rigsby, 1995). In this situation, ethical tension may arise. The ethical tensions are associated with a phenomenon where internal auditors face the dilemma between abiding by the code of conduct and professional ethics, and fulfilling the company's or client's needs. Ethical tension was not explored in prior studies in terms of its relationship with job burnout in the context of auditing. On the basis of the above arguments, the following hypothesis is proposed to be tested;

H1: High level of ethical tension is related to high job burnout level.

2.2. The relationship between role ambiguity, role conflict and job burnout

Within sectors including accounting, stressors appear to be a concern. Somehow, in the context of internal auditors, research on stressors has been very limited. Auditors are accountable in preserving certain a form of independence in carrying out their job responsibilities and this can lead to the occurrence of conflicts. For instance, conflict may occur if the audit role embraced by an internal auditor contradicts with the role of management services. Similarly, conflict may occur due to the presence of differing priorities between the professional demands and the goals that the organisation had set.

Conflict can also occur due to the ambiguous disposition of the operating environment of internal auditors which is shaped by regulatory and technological change. Ambiguity causes job dissatisfaction and job burnout, which can impede the auditor's effort in maintaining their professional impartiality. Another possible resultant of job dissatisfaction and job burnout is dysfunctional behaviours. As indicated by Fogarty & Kalbers (2006), job burnout is the outcome of role conflict and role ambiguity. Still, qualitative studies assessing how internal auditors are impacted by role ambiguity and role conflict are still lacking.

Within the workplace or organisation, employees face role stress or role stressors, which are typical sources of stress or stressors (Fisher, 2001). As explained by Montgomery, Blodgett, & Barnes (1996), role stressors comprise role ambiguity and role conflict. Role conflict is born from the simultaneous occurrence of two or more role requirements, so that performance of one of them makes performance of the other more difficult (Katz & Kahn, 1978). This idea was also used by Fisher (2001), who even stressed the impossibility of not fulfilling one of the requirements. For Mohd Nor (2011), these requirements can also be perceived as important sources of stressful conditions in the workplace. Role ambiguity is the lack of specificity and predictability in the job of the employee or in his role functions and responsibilities (Kahn et al., 1964; Beehr, 1976). On the other hand, role conflict occurs when the individual is expected to behave in a way that contradicts with its requirements, capacity, and his values (Viator, 2001).

Role ambiguity and role conflict have been found to be antecedents of burnout in several studies (e.g., Chong & Monroe, 2015; Cunningham, 1982, 1983; Law, Sweeney, &

Summers, 2008; Schwab & Iwanicki, 1982). As stated in the work of Maslach (1982), when there is role ambiguity, employees would be required to spend extreme amount energy as well as resources, and this can affect them emotionally for a long period of time, which contributes to the experience of burnout (Cordes & Dougherty, 1993; Jackson, Schwab, & Schuler, 1986). As evidenced by many researches, a correlation appears to be present between role stress and job burnout (e.g., Crane & Iwanicki, 1986; Fogarty et al., 2000; Low et al., 2001; Tunc & Kutanis, 2009). Hence, the hypotheses are presented below;

H2: High perceived role ambiguity is related to high job burnout level.

H3: High perceived role conflict is related to high job burnout level.

2.3. The relationship between neuroticism and job burnout

Until recently, only work-related stressors were incorporated into burnout theories. More current studies have adapted both work-related and individual factors that can lead to stress and burnout (Kokkinos, 2007). However, this integrative approach has remained relatively untouched with internal auditors.

Personality is one of the individual disposition factors. Personality can be described as the individual pattern of psychological processes arising from individual characteristics. Different individuals have different emotions, behaviours, feelings, and patterns of thought (Thomas & Segal, 2006) and, as a result, each person has a distinct personality. This unique personality and individual traits help to shape thoughts, motivations, and behaviours in different environments and situations (Ryckman, 2012). Personality is an individual's characteristic pattern of emotions, thoughts, and behaviours, together with the psychological mechanisms that arise from those patterns (Funder, 2001). In regards to this, personality traits are a crucial factor that is often ignored in the examination of the relationship between burnout and personality (Morgan & De Bruin, 2010), despite evidence of the significant relationship between the two (McCrae, Costa, & Piedmont, 1993). Specifically, studies like Booth-Kewley & Vickers (1994), Brody & Ehrlichman (1998), and Wu & Clark (2003) showed that personality influences health and day-to-day behaviours. In other words, personality may make individuals vulnerable to ill-health and burnout or it may protect them from it (Hochwälder, 2006).

Considering the conceptual meaning of all personality factors associated with the Big-5*, in addition to the applicable reviewed studies, specific hypotheses were developed that concentrated on neuroticism†. There are two primary reasons for this. The trait of neuroticism has been found to predict work-related outcomes (e.g. career deviance) (Armon, Shirom, & Melamed, 2012; Barrick & Mount, 2000; Colbert et al., 2004: Judge et al., 1999). This variable is therefore more expected to impact the coping resources with

* Big-5 refer to the Big Five factors (this factors and prototypical characteristics for each factor) are: "(a) Extraversion (e.g., sociable, talkative, and assertive), (b) Agreeableness (e.g., good-natured, cooperative, and trusting), (c) Conscientiousness (e.g., responsible, dependable, persistent, and achievement oriented), (d) Neuroticism (negative pole of personality traits; tense, insecure, and nervous), and (e) Openness to Experience (e.g., imaginative, artistically sensitive, and intellectual)" (Barrick & Mount, 1993, p. 111).

† Neuroticism personality represents "an individual's emotion regulation and tendency to experience negative feelings; people with low levels of neuroticism are calm, secure, emotionally stable and self-confident" (Woods & Sofat, 2013; p. 2207).

respect to their obtainability and usage (Connor-Smith & Flachsbart, 2007). Another reason relates to the association between neuroticism (the inclination to experience an adverse impact) and negative health results (Lahey, 2009). The personality trait of neuroticism appears to be strongly predicting the experience of burnout (Schaufeli & Enzmann, 1998). In a study by You et al. (2015), neuroticism is linked to depression which embodies job burnout.

Watson & Clark (1984) view the trait of neuroticism as disposition of a person to perceive events in an undesirable light. It is thus likely that neuroticism could cause job burnout. This is because higher degrees of neuroticism will cause a person to be pessimistic and the world would be perceived by this person as intimidating (McCrae & John, 1992). Additionally, Alarcon et al. (2009) and Swider & Zimmerman (2010) found a positive correlation between neuroticism and job burnout. Hence, the hypothesis below will be put to test;

H4: Neuroticism is positively related to job burnout.

2.4. The consequences of job burnout: job satisfaction

Burnout was evidenced in the literature (e.g. Hunsaker, 1986; Low et al., 2001; Fogarty et al., 2000; Chong & Monroe, 2015) as being caused by role stressors. Although it is related to stress, burnout is not itself a stressor, but rather an outcome of stressors. Gill, Flaschner, & Shachar (2006) defined burnout as *"a syndrome or state of physical, emotional, and mental exhaustion, as well as cynicism towards one's work in response to chronic organisational stressors"* (p. 471). Prior research suggests that diminished levels of job satisfaction are important consequences of job burnout (Jackson & Maslach, 1982; Maslach, 1982; Burke, Shearer & Deszca, 1984; Leiter & Maslach, 1988; Fogarty et al., 2000).

As have been demonstrated by some studies, among employees, many studies (e.g., Leiter & Maslach, 1988; Firth & Britton, 1989; Cordes & Dougherty, 1993; Turnipseed, 1994; Wright & Bonett, 1997; Maslach & Goldberg, 1998; Van Dierendonck, Schaufeli, & Buunk, 1998; Hsieh & Chao, 2004; Gill et al., 2006; Pienaar & Willemse, 2008; Yang, 2010) reported that job burnout can lead to reduced job satisfaction as well as reduced productivity. In agreement, Chong & Monroe (2015) reported that job burnout contributes to increase in job dissatisfaction. The hypothesis below is thus proposed;

H5: Job burnout negatively affects job satisfaction.

2.5. The relationship between job satisfaction and premature sign-off

Locke (1976) defined job satisfaction as *"a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences"* (p. 1304). Based on this definition, it can be assumed that individuals are more likely to participate in dysfunctional behaviours if they have a negative appraisal of their job or work. This study uses a motivational approach to explain this phenomenon. From a theoretical perspective, the social exchange theory may help explain the relationship between job satisfaction and dysfunctional behaviour (Gould, 1979; Levinson, 1965). According to the social exchange theory, individuals may feel upset or dissatisfied if they receive unfavourable treatment from their employer. Dissatisfied

employees may exhibit destructive or negative behaviours in the workplace (Mount, Ilies & Johnson, 2006).

The deviant behaviour-job satisfaction relationship was investigated in many studies. Among them, Bennett & Robinson (2003) and Bowling (2010) revealed that job dissatisfaction was related to deviant behaviour, with Bowling (2010) stating that dissatisfied employees have a greater tendency to involve themselves in dysfunctional behaviour to release stress. Pickett (2004) noted that, with so many roles to fill, many internal auditors become dissatisfied in their jobs, leading to unproductive environments. Such a negative correlation between the two variables was also supported by Srivastava (2012) and Dalal (2005) in their respective meta-analyses. Further, according to Tuna et al. (2016), lack of job satisfaction is the antecedent to deviant behaviours.

Lastly, Jidin, Lum, & Monroe (2013) found that auditors who were more intrinsically satisfied with their jobs will sign-off on a more conservative inventory amount, compared with auditors who were less satisfied with their jobs. Meanwhile, as indicated by Fakhara & Hoseinzadeh (2016), job satisfaction has a negative relationship with dysfunctional behaviour by auditors. Further, job satisfaction is reported to impart a significant positive impact on the ethical behaviour of employees in the study conducted by Fu (2014). Additionally, Rogojan (2009) reported the linkage of job satisfaction to potential illegal or deviant acts. Further, a negative linkage appears to exist between job satisfaction and internal auditors' premature signing off, as reported by Obeid et al. (2017). As such, this study proposes the hypothesis below;

H6: Job satisfaction is negatively related to premature sign-offs.

3. Methods

3.1. Participants

This study distributed a total of 385 questionnaires to the participants. Of this amount, 298 questionnaires were returned. Due to incomplete information, 91 questionnaires had to be discarded. Hence, the response rate obtained in this study was 48.5% (187/385). In other words, only 187 responses were used for data analysis purpose. The variables analysed from the obtained data include: ethical tension, role ambiguity, role conflict, neuroticism, job burnout, job satisfaction, premature sign-off, and certain demographic information. The respondents were aged between 36 and 45 with 11 to 15 years of working experience. The respondents were mostly males (92.5%) and the majority of them (72.7%) had no qualifications and certificates pertaining to internal audit. Furthermore, the results for non-response bias were tested with late responses to proxy the non-responses (Oppenheim, 2000; Wallace & Mellor, 1988). As demonstrated by chi-squared test outcomes, there were no significant differences between the early and the late respondents.

Table 1 highlights the descriptive statistics for the variables that this study has chosen to employ. The variables' correlation matrix in this study is presented in Table 2. As anticipated, ethical tension, role ambiguity, role conflict and neuroticism personality show positive association with job burnout. Meanwhile, job burnout has negative linkage to job satisfaction, whereas job satisfaction has negative linkage to PMSO.

TABLE 1. DESCRIPTIVE STATISTICS (N = 187)

VARIABLE	MEAN	STANDARD DEVIATION
Ethical tension	4.8567	1.15358
Role ambiguity	4.7369	1.52403
Role conflict	4.8378	1.13018
Neuroticism	4.7743	1.67248
Job burnout	4.8640	1.18669
Job satisfaction	3.0588	1.53983
Premature sign-off	4.8349	1.28083

TABLE 2. PEARSON CORRELATION COEFFICIENTS

	ET	*RA*	*RC*	*PNE*	*JB*	*JS*	*PMSO*
ET	1						
RA	.540***	1					
RC	.471***	.520***	1				
PNE	.483***	.526***	.360**	1			
JB	.702***	.634***	.537***	.589***	1		
JS	-.535***	-.540***	-.339**	-.581***	-.651***	1	
PMSO	.439***	.451***	.322**	.437***	.616***	-.427***	1

Note: *** Significant at $p < 0.05$ and $p < 0.01$, respectively., ET = Ethical tension, RA = Role ambiguity, RC = Role conflict, PNE = Neuroticism personality trait, JB = Job burnout, JS = Job satisfaction, PMSO = Premature sign-off.

3.2. Measures

The measures that this study has chosen to employ appear to be valid and reliable in the past works. Excluding the measure of ethical tension, all measures have been employed in past studies on role stress and burnout using the populations of accounting and auditing. The items used were originally constructed in English before they were translated into Arabic language. Using a comprehensive process, the questions were all clear from ambiguity and this provides assurance to the validity of the research preserved. The measures were all self-reported recall scales, and they are explained as follows.

Ethical tension: To measure ethical tension, we used 12 items designed to fit this study, based on the original version of the moral distress scale used by Corley et al. (2001), the ethical dilemmas survey among senior public servants developed by Ehrich et al. (2004), and the ethical pressure questionnaire to assess the pressure on auditors to engage in unethical work behaviours from Shafer (2002). One additional item was added to measure the ambiguity of moral rules (like code of ethics).

Role ambiguity and conflict: Role conflict was measured using 8 items while role ambiguity was measured using 6 items. A 7-point Likert scale was provided to these items for response options. This construct obtained the items from the instrument employed in the work of Rizzo, House, & Lirtzman (1970). This instrument was also adapted in the auditing field (e.g., Mohd Nor, 2011; Chong & Monroe, 2015). Jackson & Schuler (1985) reported that the scales of role ambiguity and role conflict scales in the Rizzo et al. (1970) have been adequate measures of two role constructs.

Neuroticism: This study measured neuroticism using the 10 item scale for neuroticism that is part of the revised NEO Personality Inventory (NEO-PI-R) (Costa & McCrae, 1995). The measure includes items, such as "I seldom feel blue", "I worry about things," (reverse scored), and "I change my mood a lot". The reliability of this measure was acceptable, (Chronbach's α = .906) and was consistently used with previous research, including studies by Kokkinos (2007), Sulea et al. (2015) and Obeid et al. (2017).

Job burnout: Job burnout was measured using the Pines & Aronson (1988) Burnout Measure. The Burnout Measure (BM; Pines & Aronson, 1988) includes 21 items that are to be responded to using a 7-point scale, ranging from 1 = "never" to 7 = "always". Four items were positively worded, and 17 items were negative worded. The items were designed to measure physical, emotional, and mental exhaustion, such as "feeling energetic", "being emotionally exhausted", and "feeling rejected", respectively.

Job satisfaction: The measurement of this construct was based on three questions from the General Attitudes section of the Michigan Organisational Assessment Questionnaire (MOAQ), established by Cammann et al. (1983).

Premature sign-off: This study adopted Ling & Akers' (2010) instrument to measure premature sign-off behaviour in the internal audit environment, with 12 items measured on a seven-point Likert scale, where 1 denoted strongly disagree and 7 denoted strongly agree. The Cronbach alpha for this tool in this study was 0.903, which represents a high level of internal consistency and reliability.

3.3. Common method bias (variance)

This study employed the exact tool in gathering data pertaining to the endogenous and exogenous variables. Nonetheless, the application of similar tool brings the possible risk of common method bias (CMB). CMB comprises the variance that is entirely attributable to the procedure applied for measurement purpose, rather than the variables themselves. In this regard, Rasoolimanesh et al. (2015) proposed the application of full collinearity test as a solution to this problem (CMB). CMB may emerge if the variance inflation factor (VIF) values for each latent variable are considerably higher than the value of 1 (Henseler, Hubona, & Ray, 2016). The values of VIF obtained in this study are lower than the threshold value of 5. This means that there is no multicollinearity (Hair, Ringle, & Sarstedt, 2011).

4. Results

The partial least squares (PLS) method for the structural equation modelling (SEM) was used in this study, using the statistical package SmartPLS 3 (Ringle, Wende, & Becker, 2015). The PLS-SEM approach was chosen over other approaches, such as covariance-based statistics, for a number of reasons (Barroso, Carrión, & Roldán, 2010; Chin & Newsted, 1999; Hair et al., 2011; Hair et al., 2016; Hair, Ringle, & Sarstedt, 2013; Henseler, 2017; Reinartz, Haenlein, & Henseler, 2009). First, this study is exploratory, meaning that the relationship between ethical tension with job burnout and job satisfaction with PMSO is not proven yet, so discovering a new interconnection is possible. Second, the amount of data collected is relatively small with only 187 cases. PLS is possible with smaller sample sets. Third, PLS does not require that the data be normally

distributed because it is a nonparametric method. Fourth, this research focuses on predicting a model (job burnout by means of stressors). Fifth, PLS-SEM is becoming increasingly useful in explaining complex behaviour research (Henseler et al., 2016), and is used to enhance the explanatory capacity of key target variables and their relationships (Hair, Sarstedt, Hopkins, & Kuppelwieser, 2014). In the next section, we discuss the results of the measurement model and analyse the structural model, according to a method proposed by Chin (1998), Marcoulides & Saunders (2006), and Hair et al. (2016).

4.1. Evaluation of global model fit

Global model fit assessment is the first step of PLS model assessment (Henseler, Hubona, & Ray, 2016). If the model does not fit the data, it means that the data carries information more than the model conveys. The testing of the model fit was executed employing the standardized root mean square residual (SRMR) as the discrepancy of root mean square between the correlations observed and the model-implied correlations (Hu & Bentler, 1998). In addition, in PLS, the Bollen-Stine bootstrapping procedure appears to be appropriate for the assessment of the model fit indices (Dijkstra & Henseler, 2015). Such approach is useful in the estimation of the significance of the discrepancies existing between the empirical and model-implied correlation matrix (Dijkstra & Henseler, 2015). There are two major approaches which can be employed in making estimation of these differences.

As mentioned by Henseler et al. (2016), these approaches include the geodesic discrepancy (d_G) and unweighted least squares discrepancy (d_ULS). In this study, the SRMR for a composite factor model was ascertained using the recommendation of Henseler et al. (2016). The approach makes available the perfect fit of the composite factor model. Relevantly, it contains a confirmatory composite analysis. The model that this study proposed achieved an SRMR for the composite factor model of 0.055. The value obtained, as laid down by Hu & Bentler (1999), shows an appropriate fit based on the usual cut-off of 0.08. Furthermore, Henseler et al. (2016) added that in order to attain at a satisfactory PLS model fit with the application of bootstrapping, it is required that the values for d_G, d_ULS and SRMR is lower than the upper value of the 95% Confidence Interval (CI 0.95).

TABLE 3. MODEL FIT

	SRMR	5%	95%	d_G	5%	95%	d_ULS	5%	95%
Saturated Model	0.055	0.047	0.056	1.428	1.090	1.778	2.218	1.298	2.231
Estimated Model	0.055	0.047	0.056	1.534	1.123	1.813	2.427	1.539	2.977
NFI=0.802									

Other fit indices were also used. These include the normed fit index (NFI) or also termed as Bentler-Bonett index. As highlighted by Henseler et al. (2014), NFI tests the research's model fit. The values that NFI produces are between 0 and 1, where, according to Ringle et al. (2017), the NFI value nearing 1 denotes better fit. The value of NFI obtained in this study was 0.802 > 0.80. This, as mentioned in the work of Latan et al. (2017), denotes the fit of the proposed model with the empirical data. Based on several studies (e.g., Bentler &

Bonett, 1980; Dijkstra & Henseler, 2015; Hair et al., 2016), all results from the saturated model demonstrate that the model has a good fit. Table 3 can be referred.

4.2. Measurement model

TABLE 4. MEASUREMENT MODEL

CONSTRUCT	ITEMS	LOADINGS	CRONBACH'S ALPHA	CR[a]	rho$_A$[b]	AVE[c]
Ethical tension	ET1	0.782	0.821	0.875	0.823	0.582
	ET3	0.786				
	ET4	0.750				
	ET8	0.751				
	ET9	0.747				
Role ambiguity	RA1	0.851	0.909	0.932	0.910	0.733
	RA2	0.870				
	RA4	0.851				
	RA5	0.838				
	RA6	0.872				
Role conflict	RC1	0.914	0.919	0.937	0.933	0.713
	RC2	0.829				
	RC4	0.813				
	RC5	0.786				
	RC6	0.839				
	RC7	0.878				
Neuroticism	PNE1	0.849	0.906	0.930	0.911	0.728
	PNE2	0.824				
	PNE3	0.845				
	PNE7	0.896				
	PNE9	0.851				
Job burnout	JB1	0.842	0.891	0.915	0.893	0.605
	JB4	0.746				
	JB8	0.784				
	JB11	0.798				
	JB12	0.794				
	JB14	0.734				
	JB17	0.743				
Job satisfaction	JS1	0.896	0.845	0.907	0.846	0.764
	JS2	0.876				
	JS3	0.849				
Premature Sign-Off	PMSO1	0.885	0.903	0.926	0.908	0.675
	PMSO2	0.826				
	PMSO4	0.835				
	PMSO5	0.793				
	PMSO9	0.810				
	PMSO10	0.775				

Note: [a]CR and cronbach's alpha values are greater than the recommended threshold value of 0.70 (Hair et al., 2013; Henseler, Ringle, & Sinkovics, 2009; Wong, 2013), [b]rho$_A$ = The most important reliability measure for PLS (Dijkstra & Henseler, 2015), [c]AVE = average variance extracted.

As assurance that the items that this study has chosen to employ actually measured the latent variables, series of tests such as reliability, discriminant validity, as well as convergent validity were carried out. The results reveal that all minimum requirements were met by the measurement models, as illustrated in Table 4. First, this study used a cut-

off value of 0.70 significance for factor loadings (t-value > 1.96 and p-value < 0.05). The loadings of all items were above 0.734. A higher level of outer loading factors indicates a greater level of indicator reliability (Hair et al., 2013, 2011). Secondly, using Cronbach's alpha and Composite Reliability, Dijkstra-Henseler's rho (rhoA), which provides a more accurate estimation of data consistency, was used and the values indicated that the items loaded on each construct were reliable (Ringle et al., 2017). Furthermore, all average variance extracted (AVE) values exceeded the threshold of 0.50, supporting the convergent validity of the construct measures (Henseler et al., 2016; Henseler, 2017).

TABLE 5. DISCRIMINANT VALIDITY

CONSTRUCT	1	2	3	4	5	6	7
ET							
JB	0.735						
JS	0.574	0.747					
PMSO	0.425	0.661	0.563				
PNE	0.503	0.654	0.662	0.460			
RA	0.545	0.722	0.618	0.465	0.596		
RC	0.493	0.633	0.433	0.332	0.439	0.595	

Lastly, the confirmation of discriminant validity (Table 5) for the analysis was made by heterotrait-monotrait's (HTMT) ratio of correlations values (Hair et al., 2017; Henseler et al., 2015). According to Nitzl (2016), the HTMT should be used as a criterion to assess discriminant validity. In this study, the values were lower than the (conservative) threshold of 0.85. As such, there was no issue with multi-collinearity in the outer model.

4.3. Structural model

TABLE 6. SIGNIFICANT TESTING RESULTS OF THE STRUCTURAL MODEL PATH COEFFICIENTS

Structural path	Path coefficient	T Statistics (|O/STDEV|)	Percentile 95% confidence intervals		P-Values	Conclusion
			95% LL	95% UL		
H1: ET->JB	0.319	4.808	(0.188 ; 0.450)		0.000	Supported
H2: RA->JB	0.266	4.065	(0.133 ; 0.390)		0.000	Supported
H3: RC->JB	0.210	3.148	(0.092 ; 0.354)		0.002	Supported
H4: PNE -> JB	0.219	3.235	(0.084 ; 0.348)		0.001	Supported
H5: JB-> JS	-0.650	13.930	(-0736 ; -0.553)		0.000	Supported
H6: JS -> PMSO	-0.497	8.219	(-0.615 ; -0.379)		0.000	Supported

Note: ET = Ethical tension, RA = Role ambiguity, RC = Role conflict, PNE = Neuroticism personality trait, JB = Job burnout, JS = Job satisfaction, PMSO = Premature sign-off.
R^2 Job Burnout = 0.627; **Q^2** Job Burnout = 0.348.
R^2 Job Satisfaction = 0.423; **Q^2** Job Satisfaction = 0.302.
R^2 Premature Sign-Off = 0.247; **Q^2** Premature Sign-Off = 0.153.

The structural model's results (Table 6) and analysis draws on Hair et al. (2014). The analysis evidenced minimum collinearity in every series of predictors in the structural model, since the values of all variance inflation factor (VIF) were way lower than the threshold value of 5. VIF values that are lower than five indicate that there is no problem

of multicollinearity (Hair et al., 2011) (see Appendix B). Furthermore, the R^2 values of job burnout (0.627) job satisfaction (0.423) and premature sign-off (0.247) support the in-sample predictive power of the model (Sarstedt et al., 2014). Likewise, results from blindfolding with an omission distance of 7, yielded Q^2 figures that were way beyond zero and positive values, as recommended by Tenenhaus (1999). Therefore, the model's predictive relevance is supported in terms of out-of-sample prediction (Hair et al., 2012).

Hypothesis 1: Ethical tension and job burnout

As this study had expected, the results generated completely affirm the study's expectations pertaining to the impact of ethical tension as another exogenous variable in the model of role stress. In particular, the standardised path coefficients (refer Table 6) affirm a significant positive linkage existing between ethical tension and burnout (β = 0.319, p-value < 0.01) and a t-value of 4.808. Also, as can be observed from the bootstrap method result, there was no zero value (0.188; 0.450). Hence, Hypothesis 1 is affirmed.

Hypotheses 2 and 3: Role ambiguity, role conflict and job burnout

A significant positive linkage between role ambiguity and job burnout has been observed from the outcomes (β = 0.266, t = 4.065, p-value < 0.01). Furthermore, the related confidence interval (95%) was 0.133 in the lower level and 0.390 in the upper level, which also shows that the confidence interval carries no zero value. It can thus be deduced that Hypothesis 2 is supported. Also, as can be observed in Table 6, role conflict and job burnout show a positive association (β= 0.210 at t= 3.184) and the association appears to be significant at a p-value less than 0.05. Also, there was no zero value in the bootstrap method. This denotes support for Hypothesis 3.

Hypothesis 4: Neuroticism and job burnout

The results obtained also affirmed the effect of the neuroticism personality trait. In particular, at a p-value of < 0.05, neuroticism appeared to have a significant positive relation (0.219) with burnout. In addition, as shown by bootstrapping confidence intervals (0.084; 0.348) not include zero. Hence, hypothesis 4 is supported.

Hypothesis 5: Job burnout and job satisfaction

Table 6 shows a strong negative association between job burnout and job satisfaction. As can be observed, the obtained value of the path coefficient (β) was -0.650, while t-value was very significant (13.930) at p<0.01. Just like other hypotheses, the method of bootstrapping showed the non-inclusion of zero within the confidence interval (-0.736; -0.553). Hypothesis 5 is thus supported.

Hypothesis 6: Job satisfaction and PMSO

This study predicted PMSO to be impacted by job satisfaction. As shown by Table 5 on the correlational analysis outcomes, the value of correlation is rather large (β= -0.497, p<0.01). Accordingly, t-value was 8.219 while the confidence interval was -0.615 to -0.379. Hypothesis 6 is thus affirmed.

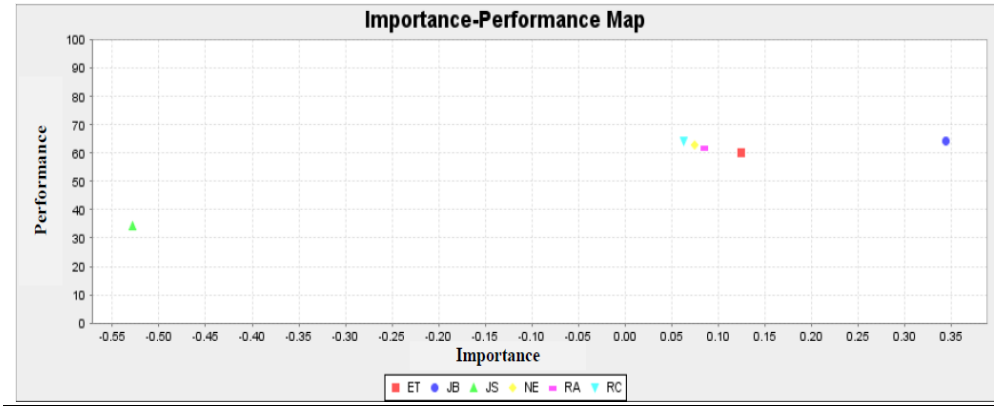
4.4. Importance-performance MAP analysis

An importance-performance matrix analysis (IPMA) was executed in this study. IPMA in this study functions as a post-hoc procedure in PLS. Here, performance impact functions as the outcome construct. As predicted by IPMA, the total effects denote the significance of predecessor constructs in the formation of the target construct (premature sign-off). On the other hand, their average latent variable scores denote their performance. Furthermore, the values of index (performance scores) were computed via the rescaling of the scores of latent constructs to reach a range of 100 (highest performance) and ascending to 0 (lowest performance) (Hair et al., 2017). As mentioned in past studies (e.g., Ringle & Sarstedt, 2016: Al-Shbiel et al., 2018), IPMA enhances the results of PLS analysis. Rather than performing analysis on the path coefficients, IPMA takes into account the average value of the latent constructs alongside their indicators. The results of IPMA can be referred in Table 7.

TABLE 7. THE IPMA FOR PREMATURE SIGN-OFF

CONSTRUCTS	IMPORTANCE	PERFORMANCE
Ethical tension	0.124	60.366
Role ambiguity	0.085	61.827
Role conflict	0.062	64.288
Neuroticism	0.074	62.921
Job burnout	0.344	64.422
Job satisfaction	-0.528	34.311

FIGURE 1. THE IPMA FOR PREMATURE SIGN-OFF



Note: ET = Ethical tension, RA = Role ambiguity, RC = Role conflict, PNE = Neuroticism personality trait, JB = Job burnout, JS = Job satisfaction, PMSO = Premature sign-off.

As can be construed from Table 8 and Figure 1, job burnout demonstrated high performance (64.422). In addition, when matched with other constructs, job burnout surpasses the average value, with an overall effect of 0.344. This proves the high level of

significance of the construct. Also, results show that a one-unit increase in job burnout (64.422 to 65.422) is expected to increase PMSO by 0.344. This means that firms have to decrease burnout among their internal auditors in order to have PMSO at minimal level. Moreover, the aspect of role conflict appears to be the second top priority variables. Somehow, the significant factor (job burnout) showed performance lower than other factors (job satisfaction).

In terms of IPMA, Hair et al. (2017) mentioned that its goal is to recognise predecessors with fairly high level of importance for the target construct, that is, those constructs with a strong total impact, but also a fairly low level of performance, that is, low average latent variable scores. The aspects that lend support to these constructs denote possible domains of improvement in order to attain great level of attention. It can therefore be deduced that job burnout is key in the increase of PMSO among internal auditors, as opposed other constructs included in the proposed model.

4.5. Additional analysis

To explore the effects of job stressors on job burnout and auditor PMSO, a path analytic technique was used (Kerlinger & Pedhazur, 1973)*. This technique enables researchers to deconstruct antecedents into direct and indirect effects (Alwin & Hauser, 1975; Duncan, 1966; Perrow, 1967), as seen in Table 8.

TABLE 8. DIRECT AND INDIRECT EFFECTS STRESSORS AND JOB BURNOUT ON PREMATURE SIGN-OFF

CONSTRUCT	PREMATURE SIGN-OFF			
	DIRECT EFFECT	INDIRECT EFFECT		TOTAL EFFECT
	Path	Path	t value	Path
Ethical Tension	0.00	0.103*	3.499	0.103*
Role Ambiguity	0.00	0.086**	3.285	0.086**
Role Conflict	0.00	0.068**	2.965	0.068**
Neuroticism	0.00	0.071**	2.709	0.071**
Job Burnout	0.00	0.324*	6.105	0.324*
Job Satisfaction	-0.497	0.00	-	-0.497

Note: *p < 0.01 level, **p < 0.05 level.

As shown in Table 7, ethical tension, role ambiguity, role conflict and neuroticism has an indirect effect (β = 0.103, 0.086, 0.068, 0.071 respectively) on PMSO. This result suggests that stressors trigger an employee's job burnout, which in turn, causes PMSO by internal auditors. This result supports the findings of Smith & Emerson (2017) who found that job burnout was a mediating variable between stressors and reduced audit quality practices (RAQP). Table 6 also shows that job burnout has the greatest indirect effect on PMSO (β = 0.324, p < 0.01). Thus, in this study, we show that job satisfaction plays a mediating role in the relationship between job burnout and PMSO.

* Chong & Monroe (2015) and Smith & Emerson (2017) in citing Kerlinger & Pedhazur (1973), suggested the use of path analytic technique for testing whether certain theoretical framework demonstrates consistency with a set of observations and the resultant correlations patterns.

5. Conclusions

The purpose of this paper was to evaluate internal auditors in public shareholding companies in Jordan to determine the antecedents and consequences of job burnout on PMSO. Internal auditors were chosen as the sample population because the roles and responsibilities are inherently stressful (Larson, 2004). According to Fogarty and Kalbers (2006), job burnout in an accounting role can directly result in serious behavioural and attitudinal consequences.

The findings from this study further the results from previous studies on accounting roles. One significant contribution to the literature is that this study proposes that ethical tension, neuroticism, role ambiguity, and role conflict has an impact on an employee's perceived level of burnout. Further, this study confirms the prediction of Fogarty et al. (2000) that role stressors, particularly role ambiguity and role conflict, influences job burnout. Our results further suggest that job burnout directly decreases levels of job satisfaction. Dissatisfied internal auditors are more likely to engage in premature sign-off practices.

This study's finding of a significant direct relation between ethical tension and burnout is consistent with Corley et al. (2001). The significant relationship between ethical tension and burnout lends additional support to the proposition by Fogarty et al. (2000) that other stressors can affect auditors' job burnout. Role ambiguity and job burnout were correlated at 0.266, while role conflict and job burnout correlated at 0.210. Due to the fact that there was a strong correlation, it is possible that a relationship between role ambiguity, role conflict, and job burnout may be downgraded, as reported by Smith and Emerson (2017). The finding that the neuroticism personality trait is significantly and directly related to burnout (0.219) supports the findings of previous research (Maslach et al., 2001). Similar to the findings of Fogarty et al. (2000), this study found that job satisfaction and job burnout is significantly related. Finally, we found corroboration with the results of Chong and Monroe (2015) by demonstrating that job satisfaction negatively and significantly influences PMSO, thus showing the job satisfaction is a strong predictor for employee behavioural outcomes.

6. Implications

While it is undeniable that the past works have been concentrating on the direct stressors (e.g., organisational commitment, job satisfaction, and dysfunctional audit behaviour), there are still insufficient studies that explore the associations between work stressor and behavioural outcomes (Chong & Monroe, 2015). As demonstrated in this study, there are a number of antecedents which can cause burnout which could possibly cause job dissatisfaction in addition to other outcomes of behaviour. These antecedents are: neuroticism, ethical tension, role ambiguity, and role conflict. As also evidenced by the study outcomes, among internal auditors, job satisfaction appears to be an early predictor of premature sign-off. Accordingly, there are a number of thought-provoking findings produced by this study in terms of dysfunctional audit behaviours. As indicated, dysfunctional audit behaviours implicate audit quality (Svanström, 2016). This finding contributes to the scholarly domains of auditing and accounting in a number of manners.

Management and organisations can peruse this study's findings in decreasing the problem of job burnout. Through the comprehension of the triggering factors of dissatisfaction

feelings among internal auditors, the problem of premature sign-off may possibly be reduced. Management can offer support and training to employees in alleviating stress and burnout which can decrease burnout. As reported by Edward, Caplan, and Harrison (1998), stress is attributable to an incompatibility between an individual and environment or setting that surrounds him/her. Hence, by having sounder awareness regarding the nature of stress in addition to its consequences, stress may be eliminated in its entirety, alongside its associated dysfunctional behaviour.

This study has enriched the findings of the past studies particularly of those by Fogarty et al. (2000) and Chong and Monroe (2015) by including two more constructs namely ethical tension and neuroticism to serve as antecedents of job burnout. Generally speaking, the past works on accounting roles did not add traits of individual personality, for instance, neuroticism, into their models. Somehow, personality significantly impacts behaviour. This study extends the past work via the addition of job satisfaction to serve as a consequential variable to job burnout, while PMSO became the outcome of job dissatisfaction. Future work may consider exploring the satisfaction of internal auditor.

7. Limitations

There were a few limitations to this study. To start, other antecedents of job burnout, such as time pressure and leadership styles (Larson, 1997), organisational trust (Kalbers & Fogarty, 2005), and other personality variables (e.g. locus of control) (Kalbers & Fogarty, 2005) were not considered. Second, this study focused on shareholding companies operating in Jordan, and it did not include the companies not included in ASE that share similar characteristics, such as the number of employees. The result obtained may be slightly different if other companies that were not included in ASE were included in the study. Therefore, findings of this study should be cautiously generalised to all big companies operating in the country. Additionally, whilst this research targeted all types of shareholding companies (financial, industrial, and service), there is a need to examine these issues based on the sub-sectors. Hence, the study is limited by neglecting the fact that enterprise characteristics can be different according to business type or sector.

In researches that employ the method of survey, variance of common method may also be an issue. While it is possible to perform full collinearity tests and come to a deduction that common method variance had no impact on the data, it cannot be dismissed totally.

Despite the limitations discussed above, this study "responds to the need for analytically complex models to examine the interrelationships between role stress and job burnout, to psychological well-being and job outcomes" (Jones et al., 2010, p. 35). This study's inclusion of ethical tension and neuroticism addresses a need advanced by Chong and Monroe (2015) calling for the examination of other antecedents to job burnout. It also provides additional evidence to support Maslach et al. (2001) who stated that "Research on the Big Five personality dimensions has found that burnout is linked to the dimension of neuroticism" (p. 411). Finally, this study provides empirical support to show that individual personality traits should be included to improve the traditional role stress model.

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