

# Exploring the Psychological Determinants of Audit Quality: The Mediating Role of Self-Efficacy in the Well-Being-Quality Relationship

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**Abstract:** This study investigates the impact of auditors' well-being and self-efficacy on audit quality within a high-stakes financial reporting context. Recognizing a gap in existing literature, which often examines these psychological constructs separately or outside of auditing, this research integrates them to assess their collective influence on audit outcomes. Through a survey of auditors, the study explores how well-being affects self-efficacy and audit quality and examines whether self-efficacy mediates the relationship between well-being and audit quality. Employing Structural Equation Modeling, the paper analyzes responses from a sample of auditors in southern African nations, providing a robust framework for understanding these dynamics. The findings reveal that well-being directly influences self-efficacy, which in turn enhances audit quality, highlighting self-efficacy as a key mediator. This study contributes to academic discourse by linking psychological factors to professional efficacy in auditing and offers practical insights for audit firms to improve auditor performance through targeted psychological and organizational support. The conclusions suggest that integrating well-being and self-efficacy into training and policy frameworks can significantly boost the effectiveness and reliability of audits in demanding environments.

**Keywords:** Auditing Psychological Factors, Auditor Well-being, Auditor Self-Efficacy, Audit Quality, Audit Performance

## I. INTRODUCTION

The influence of psychological factors on professional performance is increasingly recognized across various sectors, particularly in the auditing, accounting, and finance fields, where precision and reliability are imperative. In such a high-stakes environment, the quality of financial reporting directly impacts public trust in capital markets (Bakker & Demerouti, 2007; Sonnentag, 2003). Despite the importance of these factors, the roles of auditors' well-being and self-efficacy in influencing audit quality remain insufficiently explored, representing a notable gap in the auditing literature.

The rigorous demands of the auditing profession can lead to high stress levels, emphasizing the need to explore psychological factors such as well-being and self-efficacy (Ponomareva et al., 2020). These factors are known to significantly impact job performance across professions, yet their combined effects on audit quality require a more comprehensive investigation. This oversight becomes particularly problematic in auditing, where poor well-being and low self-efficacy can exacerbate the risks of compromised audit integrity and reliability (Sweeney & Summers, 2002).

Scholarly research has consistently highlighted the importance of well-being and self-efficacy as determinants of job performance. However, their interaction and collective impact on audit quality have not been thoroughly examined within the unique pressures of the auditing field. This gap in the literature is especially significant as it overlooks potential interventions that could mitigate the adverse effects of the auditing environment on auditors' psychological health and, by extension, on their professional efficacy.

This study investigates the psychological underpinnings of the auditing profession by addressing two critical research questions: How does auditors' well-being influence their self-efficacy and audit quality? Additionally, does auditor self-efficacy mediate the relationship between well-being and audit quality? Exploring these questions, the study seeks to uncover whether well-being factors significantly affect auditors' professional capabilities and examine the potential of self-efficacy as a mediating factor in enhancing audit outcomes (Judge & Bono, 2001; Wright & Cropanzano, 2004).

Building on existing theories from occupational psychology and integrating them with empirical research from the auditing sector, this study constructs a theoretical model that captures the complex interplay between well-being, self-efficacy, and audit quality (Bandura, 1977; Maslach et al., 2001). Employing a quantitative approach through Structural Equation Modeling (SEM), the research analyzes data from a diverse sample of auditors, providing a robust framework for understanding these dynamics.

This research seeks to fill a crucial gap in the existing knowledge by extending the inquiry of psychological constructs—traditionally studied in isolation—into the high-pressure context of auditing. The findings are expected to offer both theoretical advancements and practical applications, guiding audit firms in developing strategies that enhance auditor performance through improved psychological well-being and self-efficacy. Ultimately, the study not only advances academic discourse but also proposes actionable solutions that can significantly improve the effectiveness and reliability of audits in a demanding and complex field.

Following the introduction, the paper is organized into several key sections. First, a literature review examines the roles of well-being and self-efficacy in auditing and their impact on audit quality. Next, a theoretical model is proposed, and hypotheses are formulated, setting the stage for empirical testing using Structural Equation Modeling. The methodology section details the study's design and measurement instruments, followed by a presentation of results and a discussion that assesses the findings in light of existing research. The paper concludes with a discussion of theoretical and practical implications, acknowledges limitations, and suggests directions for future research, underscoring the need for incorporating psychological aspects into auditing practices to enhance audit quality.

## **II. LITERATURE REVIEW AND THEORETICAL MODEL**

In today's dynamic professional climates, the concepts of well-being and self-efficacy are increasingly recognized as critical for enhancing employee performance and overall outcomes. This is especially true in the field of auditing, where the demands are intense, and the stakes are high. In such a context, an auditor's psychological well-being, alongside their confidence in their abilities—termed self-efficacy—is vital not only for the quality of their work but also for their personal satisfaction in their roles (Jackson & Maslach, 1982). This literature review explores the significance of these constructs—well-being, auditor self-efficacy, and audit quality—and establishes the relevance of their interplay in the auditing profession.

### **2.1 Well-Being (WB)**

In occupational psychology, well-being is recognized as the comprehensive state of an individual that encapsulates physical, mental, and emotional health (Gilek, 2023). This state extends beyond the mere absence of illness, involving an individual's holistic life experience, emphasizing their capacity to thrive and function optimally in the workplace (Ryan & Deci, 2001). The importance of well-being is particularly pronounced in professions characterized by high levels of stress and responsibility, such as auditing and accounting, where it impacts not only physical health but also the capacity to perform work duties effectively.

In high-stress professions, well-being is crucial; it serves as a buffer against the adverse effects of occupational stress, which can impair decision-making quality and increase the likelihood of errors (Sonnetag, 2003). Research consistently links well-being with enhanced job performance, increased job satisfaction, and greater overall productivity (Wright & Cropanzano, 2000, 2004). For auditors, for example, higher levels of well-being are associated with better judgment and ethical conduct and are crucial for enduring the rigorous demands of busy audit periods (Johnson et al., 2016).

The auditing and accounting fields, marked by rigorous deadlines, long work hours, and significant responsibilities related to the accurate representation of financial statements, place heavy demands on professionals (Sonnetag, 2003). Studies have shown that these conditions can lead to significant stress and burnout, which in turn can diminish cognitive function and ethical judgment, thereby affecting audit quality and increasing the risk of audit failures (Sweeney & Summers, 2002).

Recent research has also highlighted the mediating role of psychological well-being in buffering the negative impacts of job burnout, particularly regarding auditors' intentions to change occupations. Enhanced psychological well-

being not only reduces the direct effects of burnout but also contributes to greater job retention and satisfaction, thus sustaining audit quality during high-pressure periods (Hamel et al., 2024).

Moreover, integrating psychometric testing into understanding auditors' roles can provide deep insights into how personality traits influence professional behaviours and decision-making in accounting. Kabalski and Nowak (2023) argue for the potential of these tests to enhance comprehension of well-being's impact on job performance, particularly in high-pressure roles like auditing.

Further emphasizing the importance of well-being, Salehi et al. (2020) explored the impact of personal characteristics and quality of working life on psychological well-being and job burnout among auditors. Their findings demonstrate a close link between job position, work environment quality, and psychological well-being, underscoring the critical role of occupational health practices in maintaining auditor well-being and effectiveness.

Overall, the literature cited above underscores that well-being in occupational settings, especially in high-stress fields like auditing, accounting, and finance, is crucial for individual health and the broader organizational and professional standards. Supporting the well-being of employees in these fields can lead to better job outcomes, reduced turnover, and higher overall productivity, thereby contributing to the stability and integrity of the sectors they serve.

## **2.2 Auditor Self-Efficacy (ASE)**

Self-efficacy, a concept introduced by Albert Bandura (1977), refers to an individual's belief in their ability to succeed in specific situations or accomplish a task. This belief plays a critical role in how people approach goals, tasks, and challenges. In the workplace, self-efficacy influences employees' motivation, ability to tackle assignments, resilience to adversity, and overall job performance (Lee et al., 2016). Bandura (1977) posits that self-efficacy is developed through mastery experiences, vicarious experiences, verbal persuasion, and physiological states, each contributing to the strength of these efficacy beliefs.

In the field of auditing, self-efficacy has been closely linked to job performance and decision-making quality. Auditors with high self-efficacy are more likely to engage in complex problem-solving, exhibit greater persistence, and demonstrate higher audit quality. For instance, (Hurt et al., 2013) found that auditors with high self-efficacy are more effective in their roles. Similarly, Libby and Luft (1993) demonstrated that auditors with higher self-efficacy are better equipped to make judgments about sophisticated or ambiguous accounting issues, suggesting that self-efficacy is a significant predictor of professional competence in this field.

The relationship between well-being and self-efficacy has been examined in various professional contexts, reflecting a positive correlation where higher well-being often leads to enhanced self-efficacy. This is particularly relevant in high-stress roles such as those found in finance and healthcare, where the well-being of professionals significantly impacts their self-efficacy, affecting their ability to perform under pressure and make critical decisions (Brown et al., 2005; Judge & Bono, 2001). The interplay between self-efficacy and job characteristics is also crucial in auditing. Krishnan et al. (2018) suggest that self-efficacy affects individual auditors' engagement with their work and moderates the impact of job characteristics on this engagement, implying that auditors who perceive themselves as capable are more likely to leverage their job's characteristics towards more productive and engaged behaviours.

Further research highlights the importance of professional development in enhancing auditor self-efficacy. Lee et al. (2016) comprehensively analyze how self-efficacy, intertwined with professional development, directly impacts the quality of audits conducted by government auditors. This underscores the necessity for auditing organizations to invest in professional development as a means to bolster auditors' confidence and capabilities, thereby elevating overall audit effectiveness. Similarly, Al Natour et al. (2023) illustrate how forensic accounting skills enhance auditors' self-efficacy, particularly in fraud detection scenarios. The study reveals that these skills improve self-confidence in handling complex audits, and the use of computer-assisted audit techniques and tools (CAATs) also further enhances this relationship. Pawitra and Suhartini (2019) provide a compelling analysis of how auditors' confidence in their capabilities mediates the influence of professional knowledge, experience, and environmental pressures on their audit judgments. This indicates that auditors with higher self-efficacy appear more resilient to compliance pressures, maintaining integrity and professional standards despite external influences.

In addressing the complexities of auditor self-efficacy, Muterera (2024) offers a new contribution by developing and validating the Auditor's Self-Efficacy Scale. Grounded in Bandura's social cognitive theory, this scale fills a significant void in the auditing literature by providing a standardized measure of auditors' confidence explicitly tailored to their professional tasks. The ASE Scale's psychometric validation among a substantial cohort of international auditors underscores its reliability and sets a new standard for empirical research and practice within the auditing community.

Overall, the concept of self-efficacy, as introduced by Bandura (1977), is crucial in shaping the outcomes of auditors' professional roles, influencing how they tackle complex problems, persist through challenges, and maintain the quality of their work. The research underscores that auditors with high self-efficacy are adept at handling intricate and

ambiguous tasks and better equipped to maintain their professional standards under pressure, making pivotal decisions with greater confidence. The development of the Auditor's Self-Efficacy Scale further enriches this understanding by providing a standardized tool to measure auditors' confidence accurately, ensuring they feel confident in meeting the demands of their challenging work environments. This comprehensive look at auditor self-efficacy highlights its pivotal role in enhancing job performance, supporting professional development, and ultimately leading to more effective and reliable auditing practices.

### **2.3 Audit Quality (AQ)**

Audit quality is a multifaceted construct that is central to the integrity of financial reporting and the efficacy of capital markets. Defined by DeAngelo (1981) as the extent to which an audit is accurate, reliable, and conforms to regulatory standards and professional guidelines, high audit quality is essential for ensuring that financial statements are free from material misstatements and accurately represent an entity's financial performance and position. This quality is crucial for maintaining investor confidence and supporting the decision-making processes of stakeholders, including investors, creditors, and regulatory bodies.

Detzen and Gold (2021) expand on the traditional view of audit quality by asserting that it is not a uniform concept but varies significantly depending on the perspective and criteria applied. They argue that while traditional indicators, such as the presence of financial statement restatements or fraud incidents, are critical, they do not fully capture the essence of high-quality audits. They advocate for a broader approach that considers the auditors' processes, motivations, and the organizational and social contexts they operate, highlighting the complexity and multifaceted nature of defining and measuring audit quality.

The influence of organizational attributes, such as the size and reputation of the audit firm, along with individual auditor characteristics like expertise, independence, and ethical standards, plays a significant role in shaping audit quality (Himmawan et al., 2019; Ismail et al., 2019). DeAngelo (1981) notes that larger audit firms generally provide higher audit quality due to economies of scale and reduced economic dependence on any single client, enhancing their ability to maintain independence and adhere strictly to auditing standards and regulatory requirements.

Further expanding on the historical and evolving context of audit quality, Cigers' (2020) bibliometric analysis traces the scholarly landscape from 1981 to 2020. This analysis reveals that foundational topics like auditor independence and earnings management remain central. At the same time, newer areas, such as the impact of the Public Company Accounting Oversight Board (PCAOB) and the role of audit committees, have gained prominence. The review of Hairston and Brooks (2019) on regulatory improvements in derivative accounting echoes this evolution, emphasizing how changes like ASU 2017-12 enhance transparency and decision usefulness, which are critical for high-quality audits. Deb et al. (2023) thoroughly explore the relationship between international standards, particularly the implementation of IFRS, and audit quality. Their systematic review synthesizes findings suggesting that adopting IFRS generally leads to improved audit quality through enhanced transparency and comparability of financial statements. This is particularly notable in environments with strong regulatory frameworks, where IFRS adoption is shown to reduce earnings management and increase the reliability of financial reporting.

Moreover, psychological factors such as auditor self-efficacy and well-being significantly influence audit quality. Research indicates that auditors with high self-efficacy are likely to engage in more thorough and rigorous audit practices (Hurtt et al., 2013). Muterera and Brettle (2024) also provide empirical evidence supporting the positive correlation between auditor well-being and audit quality, emphasizing the need for audit firms to foster work environments that enhance auditor well-being.

Lastly, the systematic review by Dhanias and Setiawan (2023) highlights the divergence between academic research and practical perspectives on audit quality. They identify crucial factors such as auditor independence, competence, and softer skills like emotional intelligence and communication, underlining the complexities involved in measuring and achieving high audit quality. Their work calls for bridging the gap between theoretical research and the practical realities auditors face, suggesting that a dual approach—incorporating both academic and practical standards—can enhance our understanding and assessment of audit quality.

Overall, research suggests that audit quality is dynamic and evolving, driven by a combination of regulatory changes, organizational practices, and individual auditors' intrinsic qualities. The ongoing dialogue between academic research and practical application continues to shape the landscape of audit quality, emphasizing the need for a holistic approach that considers both the technical and human factors influencing auditor performance and effectiveness.

### **2.4 Overview of the Theoretical Model and Hypotheses**

Our theoretical model, as depicted in Figure 1, systematically explores the interrelationships among three key constructs within the auditing profession: well-being (WB), auditor self-efficacy (ASE), and audit quality (AQ). This model is designed to understand how these factors interact and the pathways through which they impact each other and ultimately influence audit outcomes.

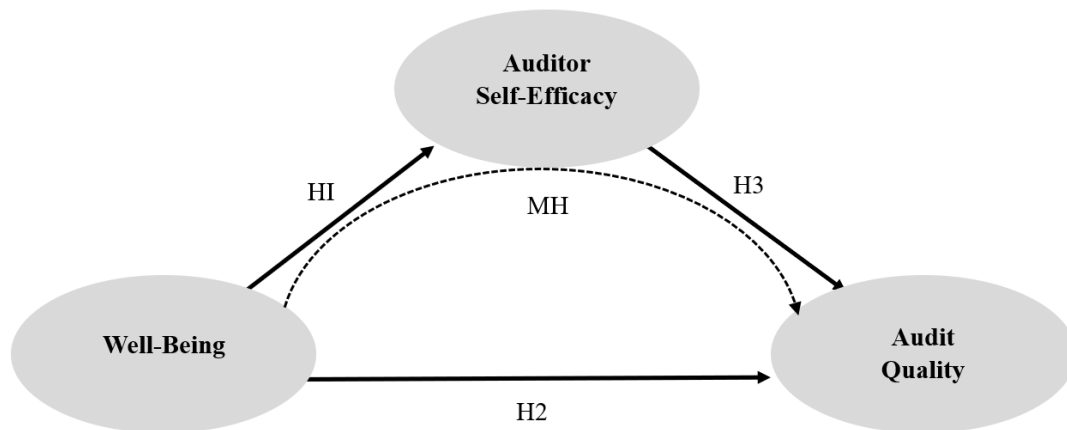


Figure 1. Theoretical Model

#### 2.4.1 Direct Influence of Well-Being on Auditor Self-Efficacy

The first hypothesis posits a significant direct relationship between an auditor's well-being and self-efficacy. This hypothesis is grounded in the psychological principle that well-being enhances an individual's self-perception of competence and effectiveness (Bandura, 1977). In the context of auditing, this means that auditors who enjoy higher levels of well-being are likely to feel more capable and confident in their ability to perform their auditing duties effectively. Based on the literature discussed above, we hypothesize the following:

H1: There is a positive relationship between auditors' well-being and self-efficacy.

#### 2.4.2 Direct Influence of Well-Being on Audit Quality

The second hypothesis examines the direct effect of well-being on audit quality. This relationship suggests that the state of well-being can independently contribute to the quality of audits conducted by auditors. The rationale behind this is that well-being affects an auditor's cognitive and ethical decision-making capabilities, which are critical for carrying out high-quality audits (Maslach et al., 2001). Several scholars have found a positive relationship between auditor well-being and audit quality (e.g., Muterera & Brettle, 2024; Wright & Cropanzano, 2000). Based on the literature discussed above, we hypothesize the following:

H2: There is a positive relationship between auditors' well-being and the quality of their audit work.

#### 2.4.3 Impact of Auditor Self-Efficacy on Audit Quality (H3)

The third hypothesis investigates the influence of auditor self-efficacy on audit quality. It asserts that higher levels of self-efficacy among auditors lead to better audit quality. This hypothesis is supported by the theory that individuals with higher self-efficacy are more likely to engage effectively with complex tasks, apply thorough analytical procedures, and achieve higher standards in their work outputs (Bandura, 1997). Further, Hurtt et al. (2013) highlight that auditors with high self-efficacy are more likely to engage in thorough and rigorous audit practices, directly contributing to improved audit quality. Pawitra and Suhartini (2019) provide a compelling analysis showing that self-efficacy mediates the influence of professional knowledge and experience on audit judgment, linking high self-efficacy to better audit outcomes. Based on the literature discussed above, we hypothesize the following:

H3: There is a positive relationship between auditors' self-efficacy and the quality of their audit work.

#### 2.4.4 Mediating Role of Self-Efficacy between Well-Being and Audit Quality

Finally, the model proposes a mediation hypothesis where auditor self-efficacy is a mediator in the relationship between well-being and audit quality. This mediation hypothesis is derived from combining H1 and H3, suggesting that well-being may indirectly influence audit quality through its impact on auditor self-efficacy. This pathway implies that auditors' well-being could enhance their self-efficacy, which in turn improves the quality of the audits they perform. Thus, we hypothesize the following:

MH: Auditors' self-efficacy mediates the relationship between their well-being and audit quality, indicating that well-being influences audit quality through its impact on self-efficacy.

### III. METHODS

#### 3.1 Design and Methodology

This study employs a quantitative research paradigm to rigorously examine the relationships among auditor well-being, auditor self-efficacy, and audit quality. At the core of our investigation is the hypothesized mediating role of auditor self-efficacy, which may serve as a pivotal link between well-being and audit quality outcomes. A structured survey instrument was meticulously developed to explore this relationship. This instrument includes a range of metrics specifically designed to quantitatively evaluate the dimensions pertinent to auditor well-being, self-efficacy, and audit quality.

#### 3.2 Sampling Strategy and Participants

The empirical foundation of this study is anchored on a carefully curated sample of auditors strategically selected to represent a broad spectrum of experiences and perspectives within the auditing profession. The participants were drawn from an international cohort of auditors employed by prestigious accounting firms in several southern African nations.

The study's sample encompasses 360 auditors, presenting a gender-balanced composition, with 57% female and 43% male respondents. This gender distribution enriches the study with diverse viewpoints, aligning with contemporary efforts towards inclusivity in research. In terms of educational attainment, the majority of participants hold Bachelor's degrees (64%) and Master's degrees (30%), with a smaller fraction possessing PhDs or other doctoral-level qualifications (5%). This educational profile underscores the participants' high academic and professional preparation levels. Notably, the vast majority (93%) of the sample possesses professional certifications, further attesting to their qualifications and commitment to professional development.

The tenure distribution within the sample reveals a wide range of professional experiences among the participants. Specifically, 29% of the auditors have tenures ranging from 1 to 5 years in their current positions, 38% boast 6 to 10 years, and 20% have been in their roles for 11 to 15 years. This tenure diversity ensures that the study captures insights from auditors at various career stages, from relatively new entrants to seasoned veterans, enriching the analysis with a multifaceted perspective on how well-being and self-efficacy influence audit quality across different career phases.

#### 3.3 Measurement Instruments

##### 3.3.1 Auditor Well-being Assessment

The assessment of auditor well-being utilized the Warwick-Edinburgh Mental Well-being Scale (WEMWBS), a tool crafted by Tennant et al. (2007), to evaluate mental health states comprehensively. This scale consists of 14 positively worded items, scored on a scale from 1 ("never") to 5 ("always"), effectively capturing the emotional and functional facets of mental health. Renowned for its robust psychometric attributes, the WEMWBS has demonstrated significant construct validity, with all items showing relevance, alongside notable test-retest stability ( $\alpha = 0.83$ ) and internal consistency ( $\alpha = 0.89$ ) as verified by Stewart-Brown and Janmohamed (2008). This scale's applicability has been affirmed in various studies, such as the work by Orgeta et al. (2013), who applied it to examine mental well-being determinants among healthcare workers.

##### 3.3.2 Auditor Self-Efficacy (ASE) Scale

The Auditor Self-Efficacy (ASE) Scale was adapted from (Al Natour et al., 2023) and further validated by Muterera (2024), who confirmed its reliability and both convergent and discriminant validity attesting to its sound psychometric properties. This scale includes seven statements reflecting auditors' confidence in achieving professional goals and overcoming challenges, such as "I am capable of achieving my personal objectives" and "I manage to complete challenging tasks successfully." Responses were recorded on a Likert scale from 1 ("strongly disagree") to 5 ("strongly agree"), offering a quantitative insight into the auditors' perceived self-efficacy.

##### 3.3.3 Audit Quality Assessment

This study extends beyond traditional objective metrics to assess audit quality, engaging with the broader and more nuanced aspects of auditing practices. Commonly referenced indicators such as firm size, audit fees, and auditor specialization, highlighted by Husain (2020) and Rajgopal et al. (2021), are undoubtedly informative. However, these

measures may only capture part of the spectrum of audit quality, particularly the qualitative dimensions inherent to auditing processes.

Our research introduces a subjective evaluation framework comprising seven meticulously designed items to address the gaps left by objective measures. These items aim to reflect the essential qualities of exemplary auditing, including thoroughness in analysis and evaluation, efficacy in execution, adherence to standards, transparency in reporting, reliability of findings, objectivity in judgment, and the ability to enhance organizational performance and accountability through valuable insights and recommendations.

Participants in the study were invited to assess these dimensions of their audit work, responding to statements such as "the thoroughness of our analysis and evaluation during audits is" and "the overall value-added insights and recommendations generated from our audits are." Responses were gauged on a scale ranging from "very poor" to "excellent," facilitating a nuanced exploration of audit quality from the auditors' viewpoints.

This subjective approach broadens the understanding of audit quality by incorporating the auditors' professional judgments and the dynamics of client-auditor interactions. It underscores the impact of audits beyond mere compliance. By capturing diverse quality indicators through the auditors' lens, the study aims to enrich the discourse on audit quality, offering profound insights applicable to the evolution of auditing standards and practices.

### 3.4 Data Handling and Analytical Procedures

In the preliminary stages of data management, tasks such as data cleaning, normalization, and the construction of composite scores were executed using Microsoft Excel. These preparatory steps ensured the data set was primed for more complex analyses. Subsequent analytical procedures, encompassing the application of statistical tests and model building, were conducted using IBM SPSS Statistics, version 29, and IBM SPSS Amos, version 29.

A critical component of our methodological approach involved Structural Equation Modeling (SEM), which was pivotal in our analysis. SEM was utilized primarily to execute confirmatory factor analysis (CFA) and evaluate the validity of the constructs measured by the various scales and subscales employed in this research. Additionally, SEM facilitated the rigorous testing of the research hypotheses. A significance threshold of  $\alpha=0.05$  for p-values was adopted to discern statistically significant findings, ensuring that the conclusions drawn from the data were robust and reliable.

## IV. RESULTS & DISCUSSION

### 4.1 Means and Construct Reliability

The current study reports the reliability and descriptive statistics for the well-being, auditor self-efficacy, and audit quality constructs in Table 1.

The well-being construct's reliability was excellent ( $\alpha = 0.94$ ). Item means ranged from  $\bar{x} = 3.81$  (WB2, WB9, WB11) to  $\bar{x} = 3.89$  (WB5, WB7), with standard deviations extending from  $sd = 0.98$  (WB6) to  $sd = 1.09$  (WB9). These statistics reflect a relatively uniform appraisal of well-being factors by participants, suggesting a consistent perception of well-being across different facets examined.

Auditor self-efficacy was measured with remarkable reliability, evidenced by a high Cronbach's alpha of  $\alpha = 0.99$ . This indicates an exceptionally high level of internal consistency within the scale. The items in this scale displayed a narrow range of means at approximately 4.05, with consistent standard deviations around 0.60. This narrow variability denotes a strong consensus among auditors regarding their self-efficacy perceptions, highlighting the auditors' uniform confidence in their professional capabilities.

The Audit Quality Scale also demonstrated strong reliability, with a Cronbach's alpha of  $\alpha = 0.88$ . The mean scores for this construct varied more widely than the previous constructs, with a low of  $\bar{x} = 3.90$  (AQ2) and a high of  $\bar{x} = 4.58$  (AQ1, AQ7). The standard deviations ranged from  $sd = 0.67$  (AQ6) to  $sd = 1.05$  (AQ2), which suggests a broader dispersion of responses concerning audit quality perceptions (see Table 1). This wider range suggests varying degrees of agreement among participants regarding different aspects of audit quality.

**Table 1. Means Construct Reliability Estimates and Measurement Loadings**

Item	Mean	Std. Deviation	Standardized Loading
Well-being (Reliability ( $\alpha = 0.94$ ))			
WB1	3.83	1.05	0.74*
WB2	3.81	1.04	0.76*
WB3	3.87	1.06	0.73*
WB4	3.88	1.06	0.70*
WB5	3.89	1.04	0.73*
WB6	3.87	0.98	0.72*
WB7	3.89	1.02	0.70*
WB8	3.88	1.08	0.72*
WB9	3.81	1.09	0.70*
WB10	3.87	1.02	0.76*
WB11	3.81	1.04	0.73*
WB12	3.88	1.00	0.74*
WB13	3.82	0.99	0.72*
WB14	3.82	1.05	0.77*
Auditor Self-Efficacy (Reliability ( $\alpha = 0.99$ ))			
ASE1	4.05	0.59	0.94*
ASE2	4.05	0.59	0.95*
ASE3	4.05	0.60	0.92*
ASE4	4.04	0.59	0.94*
ASE5	4.04	0.59	0.94*
ASE6	4.05	0.61	0.95*
ASE7	4.04	0.60	0.94*
Audit Quality (Reliability ( $\alpha = 0.88$ ))			
AQ1	4.58	0.68	0.72*
AQ2	3.90	1.05	0.79*
AQ3	4.51	0.74	0.70*
AQ4	3.98	0.97	0.75*
AQ5	4.54	0.68	0.72*
AQ6	4.57	0.67	0.75*
AQ7	4.58	0.69	0.70*

\*All coefficients were significant  $p < 0.01$

These constructs' reliability and mean distribution findings are critical for interpreting the scales' effectiveness in capturing the intended dimensions. The high-reliability scores across all constructs confirm that the survey instruments are robust and suitable for further analysis to explore deeper insights into the relationships among these constructs. Particularly, the uniformity in the auditor self-efficacy scores across items underscores the potential influence of self-efficacy on auditors' performance and decision-making processes. Conversely, the variability in the audit quality scores indicates diverse perceptions among auditors, which could stem from individual differences or contextual factors within their working environments. These findings lay a solid foundation for subsequent analyses, such as examining the hypothesized relationships between these constructs and exploring the potential mediating effects of self-efficacy on the relationship between auditors' well-being and audit quality outcomes.



## 4.2 Inter-item and Inter-scale Correlations

For the well-being (WB) construct, the analysis indicated significant correlations among all items, with a mean correlation coefficient ( $r$ ) of .53. This suggests a strong internal consistency within the WB Scale, implying that the items are well-aligned in measuring the underlying concept of auditor well-being. The Auditor Self-Efficacy (ASE) Scale showed an exceptionally high mean correlation among its items, with an average  $r$  of .88. This exceptionally high correlation coefficient indicates a very strong interdependence among the ASE items, reflecting a cohesive construct where all items robustly measure aspects of self-efficacy. The Audit Quality (AQ) Scale also demonstrated commendable internal coherence, with a mean item correlation of  $r = .54$ , suggesting good consistency in how respondents perceive audit quality dimensions.

Further, the average correlation between the scales was observed at  $r = .65$ , indicating a substantial relationship between the constructs. This strong inter-scale correlation underscores the interconnectedness of well-being, self-efficacy, and audit quality, suggesting that improvements in one are likely to be associated with enhancements in others.

These findings are significant as they exceed the threshold recommended by Hair et al. (1998), which sets  $r = .3$  as a benchmark for acceptable correlation. By surpassing this benchmark, the results affirm the reliability of the measurement instruments used in this study and validate the conceptual framework linking these key constructs. The high inter-item correlations within each scale suggest that the scales are unidimensional, which supports their use in subsequent analyses to test theoretical models involving these constructs.

## 4.3 Convergent Validity Assessment

The model's fit was assessed using various statistical indices to ensure the theoretical model's accuracy and applicability to the observed data. The Chi-square statistic ( $\chi^2$ ) reported a value of 440.86 with 347 degrees of freedom, achieving significance at  $p < .001$ . This outcome indicates certain discrepancies between the hypothesized model and the observed data. Nonetheless, due to the Chi-square test's sensitivity to sample size, it is imperative to consider additional fit indices for a comprehensive evaluation of the model's fit (Kline, 2023).

The Chi-square to degrees of freedom ratio (CMIN/DF) provided a value of 1.27, which falls within the acceptable range of 1 to 3, suggesting a satisfactory fit between the model and the observed data (Kline, 2023). To further substantiate the assessment of model fit, additional indices, including the Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), and Root Mean Square Error of Approximation (RMSEA), were examined. The RMSEA value stood at .03, with values below .05 generally indicating a good fit (Hu & Bentler, 1999), which supports the model's adequacy. Moreover, both the CFI and TLI values reached .99, surpassing the recommended threshold of .95 and thus signaling a robust fit of the model to the data.

In evaluating individual constructs, convergent validity was confirmed through significant loadings. The well-being construct demonstrated standardized loadings between  $\lambda = .70$  and  $\lambda = .77$  (see Table 1), indicating strong correlations between the items and their underlying factor. The auditor self-efficacy construct exhibited even higher loadings, ranging from  $\lambda = .92$  to  $\lambda = .95$  (see Table 1), underscoring an exceptionally robust relationship between the items and the construct. Likewise, the audit quality construct displayed substantial loadings from  $\lambda = .70$  to  $\lambda = .79$  (see Table 1), confirming meaningful item-to-construct associations.

Furthermore, significant inter-construct covariances were noted, highlighting substantial relationships among the well-being, auditor self-efficacy, and audit quality constructs. These relationships underscore the interrelatedness of these constructs within the auditing context, suggesting that each construct influences and is influenced by the others, reinforcing the integrated nature of these elements in shaping audit outcomes.

Overall, the convergent validity assessment illustrates the model's appropriateness and the interconnectivity among key auditing constructs, thereby providing a solid foundation for understanding the dynamics within audit practices.

## 4.4 Discriminant Validity Assessment

The evaluation of discriminant validity was conducted to ensure that the constructs of auditor self-efficacy (ASE), audit quality (AQ), and well-being (WB) are distinctly different and measure unique phenomena within our research framework. We applied the Heterotrait-Monotrait (HTMT) ratio, a methodological approach recommended by Henseler et al. (2015) for its efficacy in structural equation modeling contexts.

The HTMT ratio is a sophisticated metric used to assess discriminant validity by comparing the average correlations between constructs (heterotrait) to the geometric mean of the correlations within the same constructs (monotrait). This method has been acknowledged by Franke and Sarstedt (2019) as an effective tool for verifying discriminant validity. For our study, the HTMT ratio was calculated by dividing the heterotrait correlation average (0.41) by the geometric mean of the monotrait correlations of the ASE (0.88), AQ (0.54), and WB (0.53) constructs.

With an HTMT ratio of 0.81, which is below the conservative threshold of 0.85 suggested by Henseler et al. (2015), we observed clear discriminant validity among the ASE, AQ, and WB constructs. This outcome indicates that each construct successfully captures unique elements, as evidenced by the comparatively lower shared variance between different constructs than the variance shared within each construct and its indicators.

This robust finding of discriminant validity is crucial, as it underscores the clarity and independence of each construct, reinforcing the reliability of our model and the distinctiveness of the constructs within the auditing domain. This separation is essential for accurate interpretation and validation of the constructs' impacts and relationships in our study, providing a solid foundation for subsequent analyses and conclusions.

### 4.5 Hypothesis Testing Analysis

The current study explored the theoretical framework relating well-being, audit self-efficacy, and audit quality through several hypotheses. The proposed hypotheses are tested based on the direct and indirect effects of the structural model presented in Figure 2.

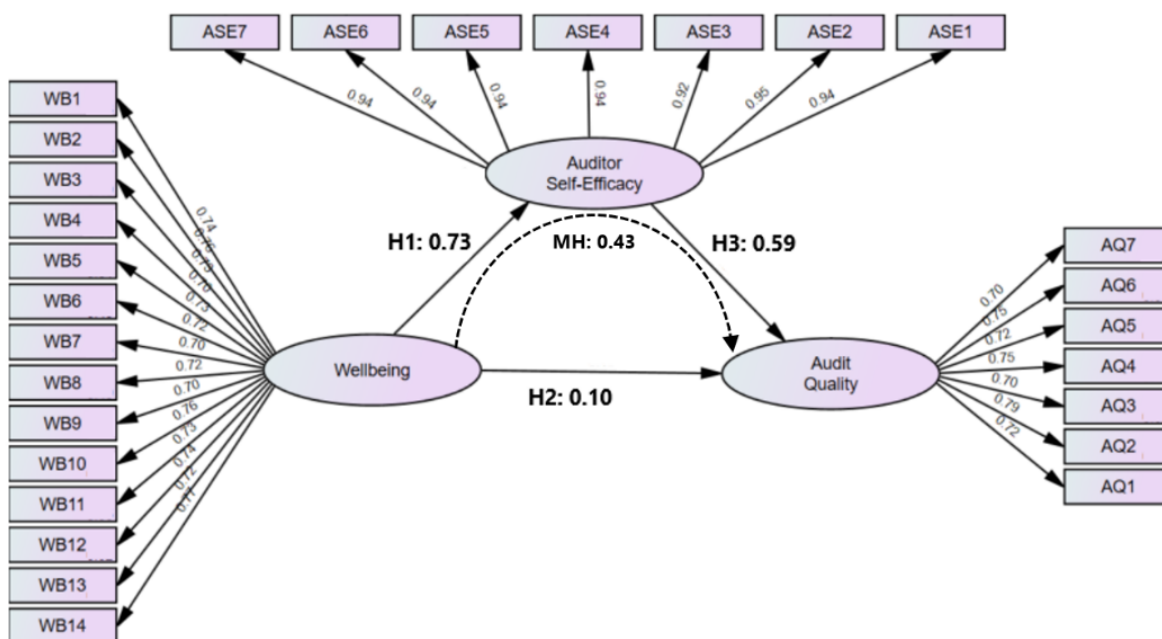


Figure 2. Hypothesis testing Model.

Hypothesis 1 posited that well-being directly impacts audit self-efficacy. The data strongly support this hypothesis, with a standardized estimate of  $\beta = 0.73$ , indicating a significant and robust direct relationship. This high correlation suggests that higher levels of well-being among auditors significantly boost their self-efficacy. The foundational role of psychological well-being in enhancing professional confidence and capabilities is thus emphasized, highlighting the crucial need for well-being initiatives to bolster auditor effectiveness in performing their tasks.

Hypothesis 2 proposed that well-being has a direct impact on audit quality. The findings, with a standardized estimate of  $\beta = 0.10$ , although statistically positive, shows a modest direct influence. This indicates that while well-being does contribute to better audit outcomes, its direct effect on audit quality is less significant, perhaps overshadowed by other mediating variables such as audit self-efficacy. This outcome suggests that well-being's contribution to audit quality may be more substantial through indirect routes that enhance auditors' capabilities and confidence.

Hypothesis 3 suggested that auditor self-efficacy directly influences audit quality. Strong empirical support for this hypothesis is demonstrated by a standardized estimate of  $\beta = 0.59$ , revealing a powerful direct effect. This significant relationship underscores that auditors who are confident and perceive themselves as capable are more likely to conduct higher-quality audits. This result highlights the transformative impact of self-efficacy on audit quality, indicating that psychological factors significantly influence tangible work outcomes.

The mediation hypothesis (MH) posits that auditors' self-efficacy mediates the relationship between their well-being and audit quality. This aspect of the research is crucial as it explores how well-being influences audit quality

indirectly through its impact on auditors' self-efficacy. The findings show that the indirect effect of well-being on audit quality via auditor self-efficacy is both positive and significant, with a standardized coefficient ( $\gamma\beta$ ) of .43. This indicates that a significant portion of the impact of well-being on audit quality is mediated through its influence on auditors' self-efficacy, underscoring the importance of auditors' psychological states and their confidence in their professional capabilities as key drivers of audit quality.

Additionally, the total effect of well-being on audit quality, which considers both direct and mediated paths, was also positive and significant with a standardized coefficient ( $\gamma\beta$ ) of .54. This total effect includes the direct influence of well-being on audit quality alongside its indirect influence through the enhancement of self-efficacy. These results empirically support the mediating hypothesis, suggesting that the relationship between well-being and audit quality is significantly influenced by the level of self-efficacy that auditors derive from their well-being. This reinforces the importance of comprehensive well-being programs in professional settings to achieve higher standards of work output by not only directly influencing outcomes but also by fostering a psychological environment that enhances self-efficacy.

## V. THEORETICAL AND PRACTICAL IMPLICATIONS

The theoretical and practical implications of the study on the mediation of auditors' self-efficacy between well-being and audit quality are both significant and multifaceted, enhancing our understanding of how psychological factors influence professional practices and outcomes in auditing.

### 5.1 Theoretical Implications

*Enhancement of existing theories:* This research significantly extends theories in occupational psychology and auditing by demonstrating that auditors' self-efficacy acts as a crucial mediator in the relationship between their well-being and audit quality. By linking these psychological constructs within the high-pressure auditing environment, the study enriches the broader discourse on self-efficacy and well-being, which have traditionally been explored in separate research streams. The findings introduce a new dimension to these theories, illustrating how they operate in tandem within professional settings that demand rigorous analytical skills and high ethical standards. This contribution is particularly valuable as it suggests that improving auditor well-being could be a strategic approach to enhance overall audit quality, thereby providing a new theoretical avenue for exploring outcomes in occupational settings.

*Integration of psychological and professional domains:* The study serves as a bridge, linking psychological constructs such as well-being and self-efficacy with professional competencies and outcomes. It highlights the significant influence of mental states on practical outcomes in the workplace, suggesting that the well-being of professionals is not just a matter of personal health but a foundational component of professional competence and effectiveness. This integration challenges existing paradigms and encourages a multidisciplinary approach in future research, urging scholars to consider psychological constructs as integral elements that influence cognitive functions and ethical decision-making in professions beyond auditing, such as medicine, law, and engineering, where decision-making under pressure is crucial.

*Validation of social cognitive theory:* The findings of this study provide empirical support for Albert Bandura's social cognitive theory within a professional auditing context, validating the theory's application beyond general psychological settings. By demonstrating how auditors' self-efficacy mediates the impact of well-being on audit quality, the research underscores the role of self-efficacy as a core component of professional efficiency and success. This validation of social cognitive theory in a specific occupational context supports its broad applicability and emphasizes its relevance in developing training and professional development programs that aim to enhance self-efficacy among professionals. This aspect of the findings encourages ongoing investigation into how self-efficacy can be fostered in various professional contexts to improve job performance and ethical standards, reinforcing the importance of psychological theories in shaping professional practices and outcomes.

### 5.2 Practical Implications

*Human resource strategies:* Given the strong correlation between auditors' well-being, self-efficacy, and audit quality, auditing firms must adopt human resource strategies that prioritize these elements. Development programs should focus on mental health and resilience training and integrate systematic approaches to enhancing self-awareness and emotional intelligence. Such programs could include workshops and seminars on stress management, mindfulness practices, and conflict resolution, directly contributing to emotional and psychological stability. Additionally, initiatives that build auditors' confidence through simulation-based training or real-life scenario analyses can improve their ability to handle high-stakes situations effectively. By investing in these comprehensive development strategies, firms can ensure a workforce that is both proficient and psychologically prepared to meet the profession's demands.

*Policy development in professional settings:* The research underscores the necessity for policymakers in auditing firms to embed well-being and self-efficacy into their standard operational and training frameworks. This integration could

manifest in policies that promote flexible work arrangements that support access to psychological assessments and mental health resources. Ensuring that policies facilitate a healthy work-life balance and provide robust support systems for stress management can mitigate the adverse effects of occupational stressors. Moreover, by formalizing these policies, firms can create a culture that values and actively supports the psychological welfare of its employees, which, in turn, enhances their professional efficacy and audit quality.

*Enhancing audit quality and integrity:* The direct relationship between well-being, self-efficacy, and audit quality highlights a practical pathway for auditing firms to enhance the integrity and reliability of their audits. Fostering an environment that promotes well-being and self-efficacy can lead to more diligent and ethically sound auditing practices. Auditing firms should consider adopting organizational changes that make mental health a key component of operational strategies, such as creating more supportive workplace environments that prioritize work-life balance. Such an approach improves the quality of audit work and reinforces trust and credibility with clients and stakeholders, ultimately contributing to the firm's reputation and success.

*Design of well-being and efficacy-enhancing programs:* The findings encourage auditing firms to design and implement comprehensive well-being programs that also boost auditors' self-efficacy. These programs could range from offering mentorship opportunities, which pair less experienced auditors with seasoned professionals, to establishing peer-support systems that provide platforms for sharing experiences and coping strategies. Continuous professional education should also emphasize developing technical skills and psychological empowerment, integrating training on the latest auditing standards with sessions on personal growth and professional resilience. By cultivating an environment that values continuous learning and psychological well-being, firms can ensure that their auditors possess the necessary tools to excel in their roles and adapt to the evolving demands of the auditing profession.

## VI. LIMITATIONS, FUTURE RESEARCH, AND CONCLUSIONS

This study has explored the relationships between auditors' psychological well-being, self-efficacy, and the quality of their audit work in order to advance our understanding of the auditing profession. While the findings contribute valuable insights, it is essential to acknowledge the study's limitations and consider directions for future research. These reflections contextualize the current findings and pave the way for subsequent inquiries that can build upon this foundation.

### 6.1 Limitations of the Study

The present research, while insightful, encounters several limitations that could impact the scope and interpretation of its findings. Firstly, the study's sample is exclusively drawn from auditors operating within southern African nations. This specific demographic focus may limit the generalizability of the findings to other regions where cultural and regulatory contexts differ significantly. To enhance external validity, future studies must replicate these findings across a more diverse array of geographical and professional settings, potentially unveiling nuanced variations or reaffirming the universality of the observed effects.

Another limitation arises from the study's reliance on a cross-sectional design. While this method is adept at identifying correlations among variables, more is needed to establish causality. Longitudinal studies are necessary to better understand the directionality and persistence of the reported effects. Such studies would help ascertain whether improvements in well-being or self-efficacy can lead to sustained enhancements in audit quality over time.

Furthermore, the study primarily utilizes self-report measures to assess constructs such as well-being, self-efficacy, and perceptions of audit quality. This reliance on subjective data might introduce biases, including those related to social desirability or individual response tendencies. Future research could address these concerns by integrating more objective measures or third-party assessments, which would lend a more balanced and triangulated perspective to the findings.

Lastly, the research examines self-efficacy as a mediator between well-being and audit quality but does not explore other potential mediators, such as job satisfaction or organizational support. Including these variables in future studies could provide a more comprehensive understanding of the dynamics at play, thereby enriching the theoretical model and its applicability to auditing practice.

### 6.2 Directions for Future Research

In response to the limitations mentioned above, several avenues for future research emerge. Broadening the geographic scope of the sample is crucial. Including auditors from varied countries and cultural backgrounds would not only enhance the diversity of the data but also bolster the applicability of the findings across different auditing environments globally. This expansion would either validate or refine the existing conclusions drawn from a more localized context.

Adopting longitudinal research designs would also be beneficial. Such designs would facilitate a deeper understanding of the temporal stability of the relationships among well-being, self-efficacy, and audit quality. Moreover, they could clarify if improvements in well-being or self-efficacy lead to long-term enhancements in audit quality, providing a stronger basis for targeted interventions.

Experimental interventions represent another promising research path. Experimentally manipulating levels of well-being and self-efficacy could provide concrete evidence of causality and highlight the most effective interventions for improving auditor performance. These studies could explore the direct effects of specific well-being programs or self-efficacy training on auditors' job performance and ethical decision-making.

Lastly, it is essential to incorporate additional variables into future studies. Exploring other potential mediators and moderators—such as organizational culture, technology use in auditing, and personal traits like resilience or optimism—could yield a more nuanced understanding of the factors influencing audit outcomes. This approach would enable a broader examination of how various elements interact within the auditing profession, potentially leading to more comprehensive and effective strategies to enhance audit quality and auditor well-being.

### 6.3 Conclusions

This study contributes significantly to the literature on occupational psychology and auditing by illustrating how well-being and self-efficacy interplay to influence audit quality. The findings underscore the critical role of auditors' psychological states in shaping their professional efficacy and the quality of their work. By demonstrating that self-efficacy mediates the relationship between well-being and audit quality, this research supports existing theories and provides practical insights for enhancing auditing practices.

Implementing human resource strategies that focus on improving well-being and self-efficacy can lead to higher audit quality, suggesting that firms should prioritize psychological wellness as much as professional skills development. As the auditing profession evolves, integrating these psychological aspects into training and policy frameworks could be key to developing more effective, resilient, and ethically grounded auditors. This study lays the groundwork for future research to explore additional factors that could influence this relationship and improve global audit practices.

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