

## The Effect of Auditing Team Work Related Stress on Audit Quality

Tariq Dorgham, Amman – Jordan

Assistant Professor of Accounting Business Faculty The World Islamic Science and Education  
University

Email: t.hdorgham@wise.edu.jo, t.hdorgham@gmail.com

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### Abstract

This study aimed to explore the effect of the auditing team work related stress on audit quality from the perspective of the Jordanian Auditors. To this end, two independent variables (Auditors Age, Busy season) were researched to measure the impact of auditing team work related stress on audit quality. The population of the study consisted of (507) licensed local auditors employed by the operating licensed Jordanian auditing firms during 2024 (JACPAccountants,2024). A purposive sampling method was used to distribute the questionnaire among. The findings of the study revealed that there is a statistical passive significant impact of auditing team work related stress on audit quality. Based on the results the study recommends to tighten the regulations in force during the peak era, in other words, Auditing firms should impose a more binding control procedures to govern the auditing engagement execution during the busy seasons.

**Keywords:** Audit Quality, Work Related Stress, Auditors Age, Busy Season.

### Introduction

The auditing profession is mounting regularly to adapt with the various turbulences arising from the modern business environment. Such progress increased the auditing team work related stress due to the increasingly growing client demand and the tighter enacted regulations (Janie et.al, 2017). The global accounting and auditing market has witnessed a substantial growth; as it arose from 209.04 billion in 2023 to settle at \$222.35 billion in 2024, scoring a compounded annual growth rate of 6.3%. The growth is attributed to the increasing regulatory demands such as the need to audit the clients internal control as an integral part of the financial statement audit (PCAOB,2017). In addition to the client demands such as the Pressure on business managements to sustain effective inventory systems, improved working capital, improve future expectations of the business processes (The business research company,2024).

Auditing work related stress can be viewed as the stress that stems out from the various stressors driven by the environment in which the auditing engagement is being executed at. Therefore, it can be said that it is experienced by the auditing team whom they can be perceived as the first beneficiaries of researching such topic in addition to the auditing firms, since highlighting the impact of audit team work related stress on audit quality may provide a more insight about the way that they can reduce the causes of the experienced stress to secure performing the audit tasks in accordance to the normal course of actions which will enhance the quality of audit, accordingly increasing the client satisfaction which is important to increase the market share of the auditing firm.

On the other hand, the auditing profession is thought out to be one of the stressed lines of work (Picheng and Kleinman, 2003 Fisher, 2001). The long working hours, concentrated work required to accomplish, the time budget pressure, the limited resources, and the potential litigation risks among others during the busy season may all establish the stress for the auditing team, as such factors may passively affect the team's rationality and their physical welfare, the retention of the skilled auditors by the auditing firms, hence researching the work related stress may reveal what type of working conditions are preferable by the auditing team, thus if considered by the auditing firm it may increase the retention of the skilled auditors and lower the turnover rate which in turn will secure the application of the regulations and audit standards In force, reduce costs, and help to upgrade the audit quality.

It was documented in literature that work related stress negatively affects audit quality (Agoglia et.al, 2010; Zadegan & Aqa'l, 2018 ; Hassani & Nazari, 2019; Salehi Dashti, 2020; Talebkhah,2020). On the other hand some studies revealed that there is no prevalent drop in audit quality due to auditing work stress (Yan & Xie,2016). whilst, Asnawi (2022), revealed that the role of conflict arising from the existence of more than one auditing task leads to work stress, however, it does not affect the audit quality. (Goodwin & Wu 2016) Showed work related stress does not affect audit quality if they are in balance.

The age of the audit team is important due to the fact that younger auditor's responsive actions towards stress differs from the older auditors. Younger auditors have less control over stressors than older auditors (Rauschenbach & Hertel, 2011). Hence older auditors enjoy a more controllable features that helps them to control their emotions and adapt to the job demand more smoothly than the younger auditors due to their age that paved for them the chance to experience more problems than the younger auditors (Doerwald, et.ak, 2016). Accordingly, younger auditors may perceive the busy season as predictor to their work related stress, thus justifying their shortfalls by the pressure in which they are experiencing during this era. Yan and Xie (2016); Goodwin & Wu (2016), indicated that younger auditors may have the capability to bear and handle the stress and work longer hours. On the other hand older auditors may be ahead of the younger auditors when it comes to the way the stress is being handled. Rauschenbach et al (2013), revealed that some factors of the stress process are affected by the member's age of the auditing team, however this affect may be nullified as the said factors may offset each other in the overall relation between age and stress. Hertel, et al (2013), Documented that older aged auditors may reduce the stress since it is positively related to greater chance to adopt to problem focused strategies.

The advent of technology to the auditing profession may be more acceptable and more relieving to execute the auditing tasks by younger auditors, meanwhile older auditors may resist the change of the way the tasks are being carried out since they may perceive it as a way to omit some of their experience they gained throughout the years especially that technology will replace some manual procedures. Accordingly understanding the causes of stress may help the auditing firm to tailor an appropriate training courses for each type of auditors to support their occupation and work in the field. Based on the foregoing, it can be concluded that ignoring the causes of stress may passively affect the audit quality, According to (Lu et al 2010; Pietsch & Messier (2017), the work related stress may influence the personnel output. Smith et al (2018); Habib et al (2019) argued that if the auditors are subjected to a job security stressors (i.e. time budget, high turnover, high auditing tasks workload) collectively shall trigger the auditing team work related stress. Accordingly the aim of this study is to test the effect of auditing team work related stress measured by the auditors age and busy season on audit quality from the Jordanian Auditing team's perspective.

### **Literature review and hypothesis development**

Stress is a long standing and prevailing marvel (Sonnentag & Frese, 2012). It can be viewed as a daily human and organizational experience, It was named by the world health organization as the "Health Epidemic of the 21st Century" (Fink,2010). Hans Selye known as the "father of stress" as mentioned by Fink (2010), introduced the generic term of stress as "non-specific response of the body to any demand". Hans Selye as cited by the American institute of stress (2023) defined stress as a common reaction to friendly (eustress) or unfriendly (stress) stimuli driven by any demand. However, several definitions were found for stress in literature and textbooks. It was viewed as a common notion that denotes (1) incidents or the most lasting incidents of the environment (2) the individual response to the said incidents (3) the interaction between the individual and the environment (Kahn & Byosiere, 1992).

Similarly, stress was defined as an adaptive response to an external situation that results in physical, psychological and behavioral deviations.( Narban et.al, 2016,p:47). In a similar vein the American institute of stress (2023), indicated that stress shapes the individual behavioral patterns due to its influential wide range of effects it has over the persons emotions, mood, and behavior (i.e. justify poor performance, anger, hostility, constant tiredness, weakness and fatigue). a study conducted by the American institute of stress reported in 2022 that the average stressed people among 143 countries included in the study was 35%, it also revealed that 55% of the Americans are exposed to stress throughout the day. The aforementioned study indicated that 94% of the respondents feel they are stressed at work, which explains why 63% of the U.S. workers prefer to escape work related stress by quitting their jobs (American Institute of Stress, 2023).

Sonnentag & Frese, (2012), indicated that stress is typically driven by various factors that can cause a practical and economic consequences. As for the practical consequences of the stress it can be viewed as the tendency to deviate from the normal course of action that governs the execution of a given task to meet a predetermined goals, however, the economic consequences attributed to stress is cited by the financial burden it levy's on the various parties involved in a given engagement. during the year 2000 Béjean & Sultan-Taïeb,(2005) indicated that (1.3%-1.7%) of the working force in France are affected by illnesses associated

to work related stress, they also showed that the work related stress costs the French society between €1,167 – €1,975 million which is equivalent to 14.4% -24.2% of the total spending of social security occupational illnesses and work injuries branch. Similarly, it was reported in 2018 that the cost of work related stress for Australia, Canada, Denmark, France, Sweden, Switzerland, the United Kingdom, and the 15 countries of the European Union ranged from \$ 221.13 million – \$187 Billion, of which (70%-90%) formed productivity losses, whilst the remaining 30% & 10% formed the health and medical costs (Hassard et al.,2018).

In this context it would be beneficial to differentiate between stress and stressors to avoid ambiguity. Stress can be perceived as the individual hormonal reaction caused by an alleged various stimuli's such as threat, and danger, whilst stressors can be perceived as the factors that evokes this reaction, for example emotional responses - stress - like panic, worry, irritability appears due to a related involvements or experiences that promote such feelings - stressors- (Wooll,2022). Hence, Stressors can be viewed as the stimuli or drivers of any responsive action taken by an individual or organizations. Accordingly, Stressors are the events that sparks the work related fatigue (Kahn & Byosiene, 1992).

Humans and organizations are exposed to more than one stressor in the normal course of work. The reactions towards the same stressors varies among the same team of a given engagement, the auditing firms, and the auditees. Sonnentag & Frese, (2012); Wooll,(2022) indicated that the reactions toward the same stressor varies among individuals and organizations, in other words what bothers you may not bother your friend. However, a combination of various stressors (e.g. level of work related risk, management systems, and the management team) may be perceived as the foundation of work related stress (Paton & Flin, 1999). To narrow down the debate, it should be noted that stress arises as a psychological response to a given demands (Griffin & Moorhead, 2014). Whilst In a knowledge based economy; work related stress has been denoted in several terms among of which occupational flu, occupational stress, or work place stress (Yan, & Xie, 2016; Narban et.al, 2016). Hence, work related stress can be viewed as a more detailed construct that refers to all stressors excreted by the working environment that forms the stress which is the main focus of the study as a predictor to audit quality. Bhui et al. (2016) indicated that work related stress is a passive response that aims to mitigate the stress arising from the working environment.

Auditing profession is thought out to be one of the stressed lines of work (Campbell, et.al, 1988; Fisher, 2001; Picheng and Kleinman, 2003; Chang, et.al, 2017). Based on the foregoing, it can be concluded that conducting a systematic auditing process may sound unattainable in light of the work related stress that might arise while executing a given auditing engagement. The combination of various stressors such as unsuitability for the auditing task, anxiety, role conflict, organizational culture mismatch, Job dissatisfaction, role ambiguity may establish the foundation of work related stress that may lead to a behavioral pattern such as job isolation, job accidents, performance inefficiency, incompatibility with other team members (Davis,& Newstrom, 1993). Sheraz, et.al,(2014) indicated that stress may produce negative results when an individual is exposed to emotional, physical, social and organizational troubles. In a similar vein, Pradena & Salehudin, (2013) indicated that an individual may deviate from his normal function once exposed to a psychological disorder.

Audit quality stills a debatable construct since there is no agreement on what establishes audit quality (Hai, 2016, Masood & Afzal, 2016, Knechel et.al, 2013). One of the main reasons that can be thought about in hindering the foundation of establishing a consensus definition of audit quality is its attribution to an unmeasurable term such as quality. Hence it would be beneficial to shed some light over what so called quality to secure a better understanding of audit quality. Generally speaking, quality as a generic term has a longstanding existence (Mandru, et.al, 2017). Despite its frequent usage there is a lack of clarity in relation to its definition (Francis et al., 2021). Its meaning altered over time to meet the dynamic factors excreted by the modern business environment (Ulewicz; 2022).

Gerald (1993:p237) indicated that quality is the “goodness and excellence of something”, meanwhile Mandru et al, (2017, P:5) indicated that quality is the “fitness for intended use” (as expressed by L.M, Juran). In a similar vein, Quality was defined as the primary part of a product/and or service that conveys its superiority over its alternative to satisfy the intended purpose it was designed for and that lead to its appearance (Duraković & Halilovic,2023; Mandru et al 2017; Nanda 2005). However, Gerald (1993), indicated that quality cannot be quantified directly since it is a relational attribute that cannot be perceived as an inherent feature that forms the physical existence of a given product or service (i.e. length, height, weight, color, type, use ... etc.).

Montgomery (2019), indicated that people usually relate quality to something that a product or service naturally enjoys. He suggest that people tend to attribute the degree of quality to a specific merit (i.e. desirable aspect) of a given service. Accordingly, it can be concluded that what is being perceived with high quality by a given user might be perceived with low quality by others. Hence, the financial statement users may perceive the audit quality as the absence of material misstatements, The auditor may perceive the audit quality as his/her capability to get the job done in accordance to the auditing firms methodology, the auditing firm may perceive audit quality as the absence of legal litigations, the governmental institutions may perceive the audit quality as the extent to which the involved in a given engagement are adhered to laws and regulations in force (Knechel et al., 2013). Therefore, it can be argued that quality is a perceptual term that follows the needs and expectations of the users.

Accordingly, measuring quality requires the usage of various attributes to serve as proxies to grade quality. Montgomery (2019), stated that quality is a multidimensional facets concept that can be measured using several key dimensions (i.e. performance, reliability, reputation of the company, and Conformity to Standards, professionalism ... etc.). Hosseinnikani et.al, (2014); Ji & Yoon (2020), indicated that audit quality is an inflexible term to define since it is exposed to various influential factors, however, it is frequently used among practitioners, academics, and standards setters due to its effective role in providing informative information to construct a subsequent decisions. Accordingly it can be argued that the heterogeneity of the academic qualifications and practical expertise among researchers creates different views on what establishes audit quality. Sulanjaku & Shingjergji (2015), argued that audit quality is an intangible concept that cannot be quantified or concluded objectively in a qualitative manner.

Masood & Afzal (2016), defined audit quality as a tool to reinforce the trust of the public users. Meanwhile, Malihi et al (2012), Defined it as the auditor's ability to discover and report material misstatements. However; the widely and most popular definition of audit quality was introduced by De. Angelo (1981), who defined it as the capability of a given auditor to notice and report an accounting breach. The latter definition suggests that detecting an accounting misstatement depends heavily on the technological resources invested, the followed audit procedures, and competency of the auditor's, whilst reporting a material misstatement relies on the degree to which the auditor is independent (Zahmatkesh & Rezazadeh (2017); DeFond, & Zhang, 2014; Hosseiniakani et.al, 2014).

The predictors of audit quality is not the only problem that hinders establishing a consensus definition for audit quality, since the latter is impacted by other influential factors excreted from the environment in which a given engagement is being executed. Several studies in literature found that work related stress negatively affects audit quality (Agoglia et.al, 2010; Zadeqan & Aqa'l, 2018 ; Hassani & Nazari, 2019; Salehi Dashti, 2020; Talebkhah, 2020). On the other hand some studies revealed that there is no prevalent drop in audit quality due to auditing work stress (Yan & Xie, 2016). Accordingly, this study tends to test the following main hypotheses

**H0:** There is no statistical significant effect of Work related stress on Audit Quality

The work related stress may contribute to issue an erroneous audit opinion, as a far consequence; the audit quality will be degraded, hence the whole auditing engagement might be endangered as legal litigations may arise which in turn may lessen the auditing firms reputation and reduce its market share. According to Lu et al (2010); Pietsch & Messier (2017), the work related stress may influence the personnel output. However the behavioral pattern shaped by the work related stress is influenced by various factors among of which is the age of the auditor. Rauschenbach et al (2013), revealed that some factors of the stress process are affected by the member's age of the auditing team, however this affect may be nullified as the said factors may offset each other in the overall relation between age and stress. Hertel, et.al, (2013) Documented that older aged auditors may reduce the stress since it is positively related to greater chance to adopt to problem focused strategies.

Yan and Xie (2016); Goodwin & Wu (2016), indicated that younger auditors may have the capability to bear and handle the stress and work longer hours. Just like any other human, auditors has a limited capability by nature, hence it can be concluded that the degree to which he/she can stand the work related stress coupled with the need to work longer under pressure may degrade the quality of work being performed. Therefore, the auditors may commit a fundamental auditing material mistakes that may impair the quality of audit engagement if they are overwhelmed with stressors (Gul et al., 2017; Sitorus et al., 2020). On the other hand, Munidewi et al (2020), indicated in their study that work related stress on auditing firms have no significant effect on audit quality. Asnawi (2022), revealed that the role of conflict arising from the existence of more than one auditing task leads to work stress, however, it does not affect the audit quality. (Goodwin & Wu 2016) Showed work related stress does not affect audit quality if they are in balance. Based on the foregoing this study tends to test the following sub hypotheses

**H01:** There is no statistical significant effect of auditor's age on Audit Quality

Audit quality tends to decline during high seasons since auditors are required to work extra hours to accomplish the auditing tasks during the said era specially if they were intended to various clients simultaneously (Agoglia et al., 2010; Gul et al., 2017; Zadegan & Aqa'i, 2018). In an environment flooded with stressors such as the peak era the Auditors performance tends to decline. Viera et al (2021), stated that the work related stress has a positive and significant effect over the auditor performance, Hence auditor's performance can be perceived as a predictor to audit quality.

The distracted mental ability of the auditors during the high season may affect the auditors performance (Margheim et al., 2005). therefore; the quality of the auditing tasks tends to decline since such situations may pave the way to commit type II error since they may click a blind eye over some auditing procedures to achieve their predetermined goals, accordingly the possibility of being involved in a litigation risks tends to arise which in turn may harm the accounting firm as whole (Berglund et al., 2018). On the other hand limited available resources forms a different stressor that may passively impact the audit quality. Therefore providing supportive resources to a given engagement such as network, technologies, experiences may enhance the auditor's performance thus the auditing quality as whole (Bills, et.al, 2016; Ocak M.,2018). Based on the foregoing this study tends to test the following sub hypotheses

**H02:** There is no statistical significant effect of high season on Audit Quality.

### **The Study Methodology**

To realize the goal of the study exemplified in exploring the impact of the auditing team work related stress on audit quality from the perspective of the Jordanian auditing firms, the analytical descriptive approach was used to highlight the impact of the study variables and identify the relationship between them. The population of the study consisted of (507) licensed local auditors employed by the operating licensed Jordanian auditing firms during 2024 (JACPAccountants, 2024). The junior, senior, and auditing supervisors formed the sampling unit of the study whom we distributed the questionnaire among. The total distributed questionnaires totaled 250 forming 49.31% of the total distributed. However, the returned were 227 that formed 44.77% of the total distributed. 13 of the returned questionnaires were excluded as their inclusion were not valid from the statistical perspective. Leaving us with 210 questionnaires that formed 41.42% of the total distributed, in which they were tested using Analysis of Moment Structures (AMOS) software version 24. The purposive sampling method was used with two criteria. (1) The age of young auditor's ranged from 25 – 35 years old presumably they are able to assess the work environment conditions after a satisfactory period of time on the field. (2) The age of the old auditors were stated as above 35 years whom they already gained field experience that might serve as a good indicator for the evaluation of busy seasons.

**Characteristics of the Sample (Demographic Data)**

Table (1) displays the obtained results for the descriptive statistics of the demographic variables answered by the respondents

Table 1

*Descriptive statistics for the demographic variables*

Variable	Category	Counts	Percent
<b>Gender</b>	Males	121	57.62%
	Females	89	42.38%
	Total	210	100%
<b>Age</b>	25-35	134	64%
	36 and above	76	36%
	Total	210	100%
<b>Education</b>	Bachelor Degree	126	60.00%
	Master's Degree	73	34.76%
	Ph.D. Degree	11	5%
	Total	210	100%
Professional Qualification	CPA	58	27.62%
	CMA	45	21.43%
	CIA	18	8.57%
	Other	89	42%
	Total	210	100%
Job Title	Junior Auditor	86	40.95%
	Senior Auditor	59	28.10%
	Supervisor	42	20%
	Other	23	11%
	Total	210	100%
Experience	More than 5 years	54	25.71%
	Between 6 – 10	80	38.10%
	Between 11- 15	48	22.86%
	16 and above	28	13.33%
	Total	210	100%

Table 1 shows that 42.38% of the participants are females, and 57.62% are males, which in turn explains that the auditing profession in Jordan is more demanded by males than that of the feminine sector due to some reasons attributed to the audit profession or cultural aspects such as the need to visit/and or invite clients..etc. It also reveals that 64% of the participants were classified as young auditors as their age ranged from 25 to 35 years old. Which means large portion of the tested sample possess a degree of maturity to carry out their auditing



tasks as expected from them. However, 36% of the participants were classified as old auditors as their age were above 35 years old, which in turn signals that this age group helps the younger ones to rationalize the environmental working condition to secure a better working conditions, thus pushing the quality forward. On the other hand, the results revealed that 60%, 34.76%, 5% of the respondents holds a bachelor's, Master's, and Ph.D. degree respectively. Which indicate that the respondents possess the minimum Academic and practical knowledge needed to carry out the auditing tasks which in turn should pave the way to approach to an audit quality.

Furthermore, Table (1) indicate that 27.62%, 21.43%, 8.57%, 42% of the participants holds CPA, CMA, CIA, certificates respectively, as for the majority of the remaining 42% of the respondents they hold other professional certificates such as JCPA. Which in turn explains that the sample being tested possess the skills and professional training required to meet the goals of the study. It is evident also that 40.95%, 28.10%, and 20% of the respondents are Juniors, seniors, and supervisors respectively which indicate that the obtained data are not biased, bearing in mind that 11% of the respondents occupies other positions (i.e. uncertified auditors, accountants). Finally, 25.71% of participants have more than 5 years of experience, however, 38.10% of them have between 6 and10 years of experience, 22.86% have between 11 and 15 years of experience, and 13.33% of participants have 16 years of experience or more.

## Model Measurement

### *Goodness of Fit*

SPSS Amos version 24 is used for structural equation modelling (SEM) analysis in finding the “best fitting” model because of its effectiveness over the multiple regression analysis. The model of the study consisted of three constructs that were measured by 18 measurement tools assessed by Conformity Factor Analysis (CFA) available on AMOS. According to Chen, (2007), the model showed a dissatisfactory model fit concerning major model fit indices, where one measure was not within the limits of recommended cut-off value of model fit (CLI, TLI, NFI, IFI, and RMSEA > 0.08).

Model fit statistics for the primary measurement model were then improved by inspecting factor loadings and modification indices. Additionally, error terms of items with high modification indices were correlated. The improved final measurement model showed a satisfactory model fit as presented in Table (2) below.

Table 2

### *Final Measurement Model Fit*

<b>X<sup>2</sup></b>	<b>DF</b>	<b>X<sup>2</sup>/DF</b>	<b>SRMR</b>	<b>CFI</b>	<b>TLI</b>	<b>NFI</b>	<b>IFI</b>	<b>RMSEA</b>
120.911	77	1.57	0.027	0.982	0.963	0.952	0.982	0.044

Table (2) shows that the value of SRMR (Standardized Root Mean Square Residual) is less than 0.08, reflecting a good model fit (Hu & Bentler, 1999). The CFI (Comparative Fit Index) value is greater than 0.95 indicating an excellent fit for the model (Kline 2005). The TLI (Tucker Lewis. index) value is greater than 0.95, indicating an excellent fit as well (Sharma et al. 2005).

The NFI (Normed fit Index) and IFI (Incremental Fit Index) values are greater than 0.95, indicating an excellent fit for the model (Hu & Bentler, 1999). The RMSEA (Root Mean Square Error of Approximation) is less than 0.08, which means that indicates are excellent fit for the model (Brown, 2015). Accordingly is can be concluded that the indexes suggest a sufficient fit of the model for the current data, hence, the hypothesized model is fitted.

### Confirmatory Factor Analysis

The measurement model with its three constructs that used 18 measurement tools was assessed using CFA available on AMOS, to verify the factor structure of the set of observed variables (the loadings factor), Composite reliability (CR), Average Variance Extracted (AVE), and convergent validity are assessed. The results are presented in Table (3). Meanwhile, Discriminant validity is assessed through Discriminant Validity Analysis; the results are presented in Table (4).

Table 3

#### *Confirmatory factor analysis results*

Construct	Items	LF	LFS	AVE (> 0.50)	CR (> 0.70)	Cronbach's Alpha
Auditor's Age	AA1	0.709	0.503	0.528	0.869	0.82
	AA2	0.655	0.429			
	AA3	0.742	0.551			
	AA4	0.655	0.429			
	AA5	0.831	0.691			
	AA6	0.752	0.566			
Busy Season	BS1	0.675	0.456	0.536	0.872	0.822
	BS2	0.72	0.518			
	BS3	0.834	0.696			
	BS4	0.517	0.267			
	BS5	0.77	0.593			
	BS6	0.83	0.689			
Audit Quality	AQ1	0.883	0.780	0.714	0.937	0.827
	AQ2	0.857	0.734			
	AQ3	0.893	0.797			
	AQ4	0.829	0.687			
	AQ5	0.735	0.540			
	AQ6	0.863	0.745			

LF = Loading Factor, LFS = Loading Factor Squared, AVE= Average Variance Extracted

Table (3) shows that all the items' loadings range from 0.517 to 0.893. According to (Bollen, 2014), the recommended factor loading is 0.50 or higher, and ideally 0.70 or higher. Therefore, the displayed results in the aforementioned table are accepted. Convergent validity can be assessed in loading factor by composite reliability (CR) and average variance extracted (AVE). According to (Hair et al., 2011), the results show that composite reliability values ranged from 0.82 to 0.827 which are greater than 0.7, which drive us to conclude that we have a very good internal consistency. However, the average variance extracted (AVE) values ranged from 0.528 to 0.714, which are greater than 0.50 (the cut-off value justifies the

use of the construct). Therefore, the entire latent variables have met the standard for establishing convergent validity.

**Discriminant Validity**

Discriminant validity refers to the extent to which factors are distinct and uncorrelated, the results of the said test are presented in below.

Table 4

*Discriminant Validity Test*

	AA	BS	AQ
AA	<b>0.727</b>		
BS	-0.087	<b>0.732</b>	
AQ	1.016	-0.136	<b>0.845</b>

Table (4) shows the results of the Discriminant validity test, the AVE square root values are greater than any correlation coefficients between constructs, according to (Henseler, J., C. M. Ringle, and M. Sarstedt (2015)), therefore, no collinearity problems among the latent constructs (multicollinearity) and no overlapping items from the respondents' perception of the affected constructs.

Based on the results of tables (3) and (4) above, the final best-fitting model is presented in Figure (1) below.

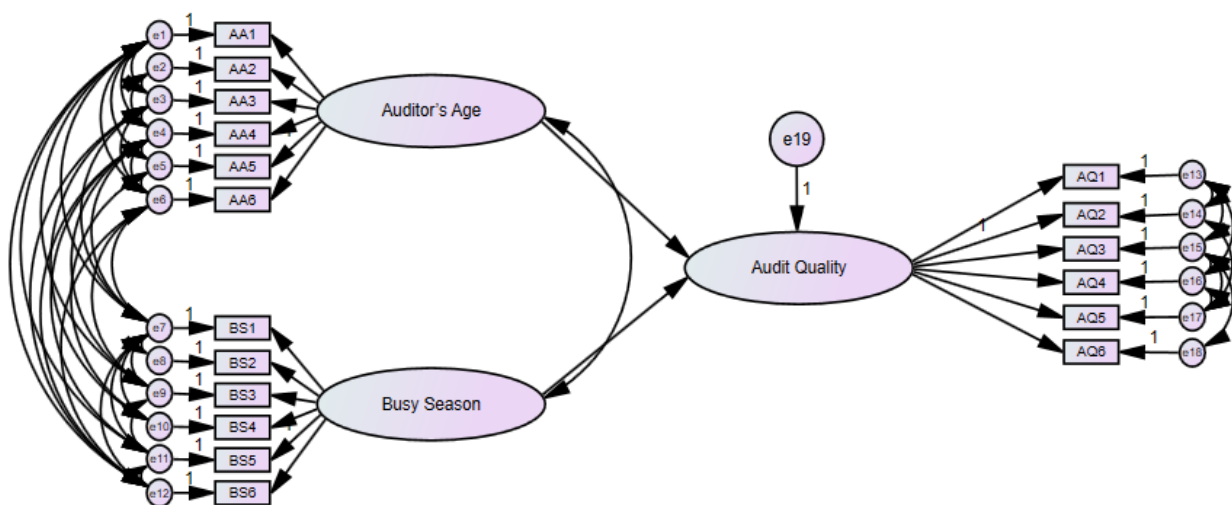


Figure (1): Final best fitting CFA model

**Hypotheses Analysis and Findings**

This study aims to test the following main and sub – hypotheses

**Main Hypothesis**

**H<sub>0</sub>:** There is no statistically significant effect of Work-related stress on Audit Quality

**Sub Hypotheses**

**H<sub>01</sub>:** There is no statistically significant effect of auditor’s age on Audit Quality.

**H<sub>02</sub>:** There is no statistically significant effect of busy season on Audit Quality.

To approach to the upper goal, the SPSS AMOS version 24 was used to apply the variance-based Structural Equation Model (SEM) to test the main and sub-hypotheses. Consequently the following results were obtained.

### Sub Hypotheses

In this section the following sub hypotheses were tested. Table (5) displays the obtained results

**H<sub>01</sub>:** There is no statistically significant effect of auditor's age on Audit Quality.

**H<sub>02</sub>:** There is no statistically significant effect of busy season on Audit Quality.

Table 5

#### Structural Equation Modelling Regression weights

			Estimate	S.E.	C.R.	P	Effect	R <sup>2</sup>
AA	→	AQ	0.003	0.044	0.068	0.946	0.004	0.018
BS	→	AQ	-0.146	0.062	-2.367	0.018	-0.136	

S.E. = Standard errors of the regression weights, C.R. = Critical Ratio, P = p-value (\*<0.05, \*\*<0.01, \*\*\*<0.001)

In accordance to the results displayed in table (5), it is evident that the overall R<sup>2</sup> corresponded to 0.018. Which in turn conveys that the work-related stress factors (Auditor's Age (AA), and Busy Season (BS)) can jointly explain 1.8% of the variance of the endogenous construct Audit Quality.

Regarding the results associated to the sub hypothesis the following was concluded

- According to the probability value, Auditor's Age has an insignificant effect on Audit Quality, the critical ratio value equalled to (0.068) which is less than 2 and the probability value equalled to (0.946) which is greater than 0.05. Accordingly, the first null sub-hypothesis was accepted stating that "there is no statistically significant effect of the auditor's age on Audit Quality".
- Busy Season has a statistically significant effect on Audit Quality, as the critical ratio value equalled to (2.367) which is greater than 2 and the probability value equalled to (0.018) which is less than 0.05. Accordingly, the alternative sub-hypothesis was accepted stating that "there is a statistical significant effect of busy season on Audit Quality".
- Based on the upper results, it can be concluded that the busy season has a negative effect on audit quality since the beta value equalled to (-0.136), therefore, the effect size of busy season on audit quality is 13.6%.

### Main Hypothesis

In this section the following main hypotheses was tested. Table (6) displays the obtained results

**H<sub>01</sub>:** There is no statistically significant effect of Work-related stress on Audit Quality.

Table 6  
Structural Equation Modelling Regression weights

			Estimate	S.E.	C.R.	P	Effect	R <sup>2</sup>
WRS	→	AQ	-0.09	0.075	-2.198	0.009	-	0.005

S.E. = Standard errors of the regression weights, C.R. = Critical Ratio, P = p-value (\*<0.05, \*\*<0.01, \*\*\*<0.001)

Table (6) shows that R<sup>2</sup> is found to be 0.005, indicating that work-related stress can jointly explain 0.5% of the variance of Audit Quality, which is a small value. Regarding the results associated to the main hypothesis the following was concluded:

- Table 6 also shows that there is a statistically significant effect of work-related stress on Audit Quality, since the p-value (0.009) is less than 0.01, hence we reject the main null hypothesis and accept the alternative hypothesis stating that “There is statistically significant effect of Work-related stress on Audit Quality”.
- Based on the upper results, it can be concluded that the work related stress has a negative effect on audit quality since the beta value equalled to (-0.069), therefore, the effect size of work related stress on audit quality is 6.9%.

### Contribution

This paper aims to examine the impact of the auditing team work related stress on audit quality from the perspective of the Jordanian auditing firms. As to the best knowledge of the researcher the academic research in this field at the Jordanian context are rare. Therefore, the importance of this research is cited in the contribution in filling this gap by offering and enriching the academic literature with a more systematic approach based on the stressors that forms (i.e. Auditors Age, Busy season) the auditing team work related stress in the Jordanian auditing context. Thus being tested on the audit quality of the whole engagement.

### Conclusion

In accordance to the obtained results, it is evident that the auditor’s age has no effect on the auditing quality from the perspective of the Jordanian auditors. The said result is aligned with what was brought by Yan and Xie (2016); Goodwin J., & Wu (2016) whom they argued that younger auditors may have the capability to bear and handle the stress and work longer hours. Meanwhile it contradicts the results revealed by Gul, et.al, (2017); Sitorus et.al, (2020) whom they indicated that auditors may commit a fundamental auditing material mistakes that may impair the quality of audit engagement if they are overwhelmed with stressors. The approached results was interpreted by the consultation that takes place between the younger and older auditors regarding any financial discrepancies, which conveys that the auditing findings are not a one man show implying that the age is not a crucial factor in such cases. In addition to the fact that all auditors regardless of their age are subjected to a continuous training programs which conveys that all auditors exert a higher level of professional skepticism and introduce new qualitative techniques to accomplish the simple and complex auditing tasks, and they all share the responsibility of being risk averse auditors to deliver a qualitative audits.

On the other hand the study revealed that there is significant effect of busy season on audit quality. The said result was in alignment with Agoglia et.al, (2010); Gul, et.al, (2017); Zadeگان & Aqa'l, (2018); Berglund et al.,(2018) whom they suggest that audit quality tends to decline during high seasons since auditors are required to work extra hours to accomplish the auditing tasks during the said era specially if they were intended to various clients simultaneously. The said result was interpreted by the possibility of committing auditing material mistake during the peak era since the auditors are governed with a time budget to accomplish a predetermined goals. Which in turn may explain the tendency of the auditors to reduce the dedicated professional skepticism to secure completing the required various auditing tasks during the season.

Finally, it was concluded that the auditing team work related stress has a passive effect on audit quality, which is aligned with Agoglia et.al, (2010); Zadeگان & Aqa'l, (2018) ; Hassani & Nazari, (2019); Salehi Dashti, (2020); Talebkhah,(2020) whom they found that work related stress negatively affects audit quality. On the other hand this study contradict other studies that revealed that there is no prevalent drop in audit quality due to auditing work stress (Yan & Xie,2016).

### **Recommendations**

Based on the obtained results the abidance of the auditors by the auditing, professional, and regulations in force that govern the audit engagement should not be the same during the busy therefore, Auditing firms should impose a more binding control procedures to govern the auditing engagement execution during the busy seasons. Accordingly the auditors tend to complete the auditing procedures as planned since there is no need to mitigate the time constrain.

Furthermore, to avoid working extra hours by the auditors it is recommended to hire a more skilled ones to lessen the pressure on auditors thus securing a quality audit

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