

AUDITOR STRESS FACTORS AND AUDIT QUALITY



**Sarah Animie ESABU
MGS2206678**

**DEPARTMENT OF ACCOUNTING
FACULTY OF MANAGEMENT SCIENCES
UNIVERSITY OF BENIN
BENIN CITY.**

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**BEING A PROJECT WORK SUBMITTED TO THE DEPARTMENT OF
ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES, UNIVERSITY OF BENIN,
BENIN CITY, IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE
AWARD OF THE BACHELOR OF SCIENCE (B.SC) DEGREE IN ACCOUNTING**

DECEMBER, 2025.

DECLARATION

I, Sarah Animie ESABU declare that;

1. This study is based on a study undertaken by me in the Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City, under the supervision of Prof. K.O Ogiedu of the Department of Accounting, Management Sciences, University of Benin, Benin City, Nigeria.
2. This work has not been submitted for the award of degree elsewhere.
3. Ideas and views are product of my personal research and where the view of others has been expressed, they have been duly acknowledged.
4. Any liability arising from this work is to be wholly borne by me alone

Sarah Animie ESABU
MGS2206678

DATE

CERTIFICATION

We, certify that this research project was carried out by Sarah Animie ESABU in the Department of Accounting, Faculty of Management Sciences, University of Benin, Benin City, Nigeria. It is adequate in scope and quality in partial fulfilment of the requirements for the award of Bachelor of Science (BSc.) degree in Accounting.

PROF. K.O OGIEDU
(PROJECT SUPERVISOR)

DATE

DR. IKHU-OMOREGBE G.O
(PROJECT COORDINATOR)

DATE

PROF. O. OBARETIN
(HEAD OF DEPARTMENT)

DATE

DEDICATION

This project work is dedicated to God Almighty for His abundant grace in my life and for seeing me through my academic pursuit and aspirations. He has been my source of strength and on his wings only I have soared.

ACKNOWLEDGEMENT

My sincere gratitude to the ALMIGHTY GOD, who made it possible for me to run the Bachelor in Accounting Degree program successfully.

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ABSTRACT

This study examined the effect of stress antecedents (workload, budget attainability, budget emphasis, role conflict, and leadership behaviour) on audit quality among auditors in Nigeria. A quantitative survey design was adopted, and data were collected from 120 auditors across audit firms in Nigeria using a structured questionnaire. The study employed descriptive statistics such as frequency, percentage, and mean to summarize respondents' demographic characteristics and perceptions of the study variables. The study finds that auditors experience significant stress from heavy workloads, tight deadlines, and simultaneous client engagements. Budget attainability and leadership behaviour showed positive and significant effects on audit quality, indicating that realistic budgets and supportive leadership enhance audit performance. Conversely, workload, budget emphasis, and role conflict exhibited significant negative effects on audit quality. The regression model showed that the combined stress antecedents explained 50.7% of the variance in audit quality. The study recommends improved workload distribution, realistic budgeting, moderated emphasis on time budgets, reduced role conflict, and strengthened leadership practices.

Keywords: Workload, Budget Attainability, Role Conflict, Leadership Behaviour, Audit Quality, Stress Antecedents.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The auditing profession plays a pivotal role in ensuring the integrity and reliability of financial reporting, which underpins investor confidence and economic stability. However, auditors operate in a high-pressure environment characterized by tight deadlines, complex regulations, and increasing scrutiny, leading to significant stress levels that can compromise audit quality. Research on Reduced Audit Quality Practices (RAQP) has consistently highlighted negative consequences, such as premature sign-off, superficial reviews, and acceptance of weak client explanations, often stemming from stressors like workload, time budget pressure, and role conflicts (Kend et al., 2023). These practices undermine the assurance provided by audits and can result in financial scandals, as seen in historical cases like Enron and WorldCom, and more recent ones such as Wirecard in 2020, where audit failures contributed to massive losses.

A 2021 study on Malaysian auditors found that workplace stressors, including workload and role ambiguity, indirectly affect RAQP through job stress and performance, with data from 274 auditors showing significant associations except for considerate leadership and budget emphasis (Bagheri et al., 2021). Recent global studies echo these findings; for instance, a 2024 analysis of

COVID-19's impact on Chinese firms revealed that pandemic-induced stress, including remote work challenges, influenced audit quality by altering empathy dynamics between auditors and clients. Similarly, a 2017 study on remote auditing highlighted how workload imbalances during crises reduce efficiency and satisfaction, potentially lowering quality (Bakker & Demerouti, 2017).

Workload compression, a common antecedent, has been linked to poorer audit outcomes. Archival evidence from U.S. firms indicates that heavier team workloads correlate with lower quality, especially among underperforming members. In Sweden, antecedents like personnel shortages increase long-term stress risks, affecting well-being and retention. A 2019 outlook on the profession emphasizes auditors' role in maintaining market stability amid evolving risks, but warns of burnout from persistent stress (Al Shbail et al., 2019). Furthermore, financial stress on auditors, often overlooked, acts as an inconspicuous determinant, potentially impairing judgment and leading to errors.

As the profession adapts to digital transformations and post-pandemic realities, understanding stress antecedents—such as role conflict, ambiguity, and behavioral patterns—is crucial. A 2022 qualitative study identified triggers like time pressure leading to quality-threatening behaviors (Cropanzano et al., 2022). In Nigeria, a 2024 investigation confirmed stress's adverse effects on audit quality, urging better management strategies (Adeyemo et al., 2024). This study builds on

these insights, focusing on how stressors affect audit quality, particularly in contexts where research is scarce, to propose interventions for sustainable professional practices.

1.2 Statement of the Problem

Audit quality remains a cornerstone of financial reporting credibility, yet the auditing profession in Nigeria continues to grapple with persistent challenges arising from stress antecedents that undermine performance and contribute to Reduced Audit Quality Practices (RAQP). While global research has frequently addressed the direct impacts of stressors such as time budget pressure, workload, and leadership styles, very few studies adopt a comprehensive framework that explores the interplay between stressors, job stress, and audit outcomes (Sweeney & Pierce, 2006). This gap is particularly pronounced in emerging economies like Nigeria, where rapid economic expansion, complex regulatory reforms, and governance challenges amplify pressures on auditors. Unfortunately, much of the empirical evidence stems from developed markets, limiting its applicability to the Nigerian context (Ogoun, 2024).

In Nigeria, auditors face high workloads during reporting seasons, increasing regulatory demands from bodies such as the Financial Reporting Council of Nigeria (FRCN), and pressures from clients to meet strict deadlines. Evidence suggests that stressors like role conflict and unattainable budget targets are strongly associated with RAQP, while others, such as workload, exert indirect effects by escalating psychological stress (Onwuchekwa & Eyisi, 2021). The

COVID-19 pandemic further complicated the situation by introducing remote work and new auditor-client dynamics. Studies in China and other countries revealed that pandemic-induced stress led to reduced efficiency and heightened burnout, trends that mirror experiences among Nigerian auditors during lockdown periods (Zhang et al., 2021).

Globally, compressed audit timelines have been linked to earnings manipulation and reporting delays, as evidenced by archival U.S. data (Lambert et al., 2017). In Nigeria, similar patterns manifest when auditors, under severe time pressure, adopt shortcuts such as reduced testing or overreliance on client representations, which compromise audit quality (Adedoyin, 2022). Beyond workload, antecedents like Type A personality traits and structural leadership behaviors exacerbate stress, though their mediated effects on audit outcomes remain underexplored in Nigeria (Ejiogu & Nwagbara, 2023).

Burnout, often triggered by role overload and ambiguity, is a critical outcome of these stressors. It correlates with dysfunctional behaviors such as falsified documentation and weakened internal controls (Maslach and Leiter, 2016). The issue is further compounded by Nigeria's shortage of skilled audit personnel, leading to increased turnover and heightened illness risks, a challenge also observed in other contexts like Sweden (Öhman et al., 2012). Without deliberate interventions, Nigerian audit firms face reputational damage, legal liabilities, and diminished public trust.

This study seeks to address these concerns by examining the interrelationships among stress or factor and audit quality in Nigeria.

1.3 Significance of the Study

This study holds substantial theoretical and practical value by advancing understanding of auditor stress antecedents and their impact on audit quality. Theoretically, it extends beyond agency theory by integrating behavioral stress models, enhancing explanatory power through mediators like job stress and performance. By drawing on Parker and Decotiis's framework, it addresses gaps in audit quality research, particularly in developing economies where studies are limited. Recent findings, such as those on remote auditing's effects on satisfaction and quality, underscore the need for updated models incorporating post-pandemic stressors. This contributes to literature on organizational resilience, as evidenced by COVID-19 studies showing audit firms' adaptations.

Practically, insights can guide audit firms in Nigeria and globally to implement stress management strategies, improving quality and retention. For instance, recognizing workload's role in quality decline can inform better resource allocation, reducing audit quality risks. Regulators like MIA can use findings to refine quality controls, while educators may incorporate stress antecedents in training. Amid 2025 profession outlooks emphasizing stability, this research

promotes well-being, potentially attracting talent and mitigating burnout. Ultimately, it fosters higher audit standards, bolstering financial market integrity.

1.4 Purpose of the Study

The primary purpose of this study is to investigate the antecedents of auditor stress and their relationships to audit quality, using a stress model perspective. The specific objectives are to:

1. Determine the effect of workload on audit quality.
2. Examine the impact of budget attainability on audit quality.
3. Determine the impact of budget emphasis on audit quality.
4. Determine the effect of role conflict on audit quality.
5. Analyze the role of leadership behavior pattern on audit quality.

1.5 Research Questions

1. What is the effect of workload on audit quality?
2. What is the effect of budget attainability on audit quality?
3. What is the effect of budget emphasis on audit quality?
4. What is the effect of role conflict on audit quality?

5. What is the effect of leadership behavior pattern on audit quality?

1.6 Hypotheses

1. Workload has no significant effect on audit quality.
2. Budget attainability has no significant effect on audit quality.
3. Budget emphasis has no significant effect on audit quality.
4. Role conflict has no significant effect on audit quality.
5. Leadership behavior pattern has no significant effect on audit quality.

1.7 Scope and Limitation of the Study

This study focuses on auditors working in both Big Four and non-Big Four audit firms in Nigeria. It examines the major sources of job-related stress and how these factors influence Quality of Practice as indicators of audit quality. The study will use survey data collected from auditors registered with recognized professional accounting bodies in Nigeria. A quantitative approach will be applied, with statistical modeling techniques used to test the relationships among the study variables. The research relies on self-reported data, which may introduce bias since responses reflect auditors' perceptions and may not always align with actual professional behavior. The cross-sectional design restricts the ability to draw causal conclusions. Although

the study targets a sample of over 120 auditors, the findings may not fully represent all practicing auditors in Nigeria. Furthermore, the study's generalizability is limited to the Nigerian context and may not apply to other countries. External factors such as cultural practices, regulatory changes, or economic conditions, which are not directly examined, may also affect the outcomes.

1.8 Operational Definition of Terms

Auditor Stress or factor: The psychological strain experienced by auditors due to workplace demands exceeding coping abilities, measured by scales assessing tension and overload.

Stress Antecedents: Factors preceding stress, including workload (volume of tasks), budget attainability (feasibility of time budgets), role ambiguity (unclear expectations), role conflict (incompatible demands), and Type A behavior pattern (competitive, time-urgent traits).

Audit Quality: The extent to which audits detect and report material misstatements, operationalized via RAQP indicators like premature sign-off and superficial reviews.

Reduced Audit Quality Practices (RAQP): Dysfunctional behaviors reducing audit effectiveness, such as accepting weak explanations or failing to research principles.

Job Performance: Auditors' achievement of audit objectives, evaluated through efficiency and effectiveness metrics.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The auditing profession in Nigeria has undergone significant transformation in the past decade, shaped by regulatory reforms, adoption of International Standards on Auditing (ISA), and the growing complexity of financial reporting in a volatile economy. However, these changes have also intensified the pressures faced by auditors, leading to heightened stress levels that often compromise both job performance and audit quality. Research in accounting and organizational psychology highlights that auditor stress is not merely a personal concern but a systemic issue with implications for financial reporting reliability and stakeholder trust. For instance, high-profile corporate failures and financial scandals in Nigeria, such as the bank collapses reported in the early 2020s, exposed deficiencies in audit practices that were closely tied to excessive workload, unrealistic deadlines, and conflicting role expectations (Okafor & Okaro, 2019; Eze, Nwosu & Okoye, 2021). Stress-induced practices such as premature sign-offs, reduced skepticism, and inadequate evidence collection are forms of reduced audit quality practices (RAQP) that weaken the auditor's capacity to deliver independent and reliable assurance (Alzoubi, 2018). The Job Demands-Resources (JD-R) model provides a useful theoretical framework for explaining how excessive demands like workload, budget pressure, and role

conflict drain personal and professional resources, leading to strain and reduced performance, while supportive leadership and organizational resources may buffer these effects (Bakker & Demerouti, 2017). Nigerian studies increasingly demonstrate that auditor stress is not isolated to individual well-being but influences audit outcomes directly and indirectly. For example, Adeyemi and Fagbemi (2018) found that auditors experiencing higher stress levels were more likely to adopt coping behaviors such as underreporting of time, which compromises audit thoroughness. More recent studies also point to the role of leadership styles, showing that transformational and ethical leadership can moderate the negative impact of stressors on audit performance (Ibrahim & Lawal, 2020). Thus, understanding auditor stress within the Nigerian context requires a multidimensional review of job performance, audit quality, and stress factors such as budget emphasis, budget attainability, workload, role conflict, and leadership behavior. This literature review situates these issues within Nigerian empirical findings post-2017, while drawing on global theoretical models to analyze the relationship between auditor stress, job performance, and audit quality. The chapter builds on prior research gaps by integrating stressor factors and mediation pathways, providing a conceptual framework that reflects the Nigerian institutional environment where regulatory pressures, economic instability, and cultural dynamics intersect to shape auditor behavior and reporting outcomes.

2.2 Auditor Job Performance

Auditor job performance refers to how effectively auditors execute their responsibilities such as planning, evidence gathering, professional judgment, and compliance with regulatory and ethical standards. In the Nigerian context, Olasanmi (2016a) examined the effect of technostress on the performance of auditing firms and found that although the organizational-level relationship was not statistically significant, individual auditors reported that system failures, slow internet, and inadequate IT support often reduced their ability to meet deadlines and maintain accuracy. In another study, Olasanmi (2016b) assessed the impact of ergonomic hazards on auditors and reported that frequent complaints such as neck pain, wrist strain, and poor sleep quality were perceived by auditors as barriers to their optimal performance, even though statistical tests showed weak relationships. These studies highlight that auditors themselves recognize performance as sensitive to workplace conditions and stressors, even when quantitative evidence is inconsistent.

Beyond physical and technological strains, performance is also linked to behavioural dimensions of audit practice. Odediran, Fagbemi, Kasum, and Daramola (2024) investigated dysfunctional behaviours among Nigerian auditors and found that practices such as under-reporting of time and fear of losing clients negatively influenced both audit quality and auditor performance. Their survey of 357 audit firms revealed that performance lapses often arise when auditors are pressured to satisfy clients or meet unrealistic deadlines, leading to reduced thoroughness and

weakened documentation. Such dysfunctional behaviours demonstrate how pressures external to the technical aspects of auditing can still undermine the performance of auditors in delivering credible work.

Overall, the available studies suggest that auditor job performance is shaped by a complex mix of individual, organizational, and client-driven factors. However, most Nigerian research has relied on self-reported data from auditors rather than objective indicators such as timeliness of audit completion, error detection rates, or audit adjustments. This reliance on perception data limits the ability to quantify the precise impact of stressors on actual work outcomes. Future studies should incorporate both behavioural measures and archival performance data to better capture how stress, workplace factors, and organizational expectations translate into measurable differences in auditor job performance.

2.3 Concept of Auditor Quality

Auditor quality is widely regarded as the degree to which an auditor is able to provide an independent, objective, and accurate assessment of a client's financial statements. DeAngelo (1981) defined audit quality as the joint probability that an auditor will both detect material misstatements in financial reports and report them truthfully. This definition emphasizes two critical elements: technical competence and auditor independence. In the Nigerian context, auditor quality is often assessed in relation to compliance with International Standards on

Auditing (ISA), ethical guidelines, and the ability to resist client pressure. Okolie (2014) noted that audit quality depends not only on auditors' technical ability but also on their willingness to apply professional skepticism in situations where management bias or financial reporting manipulation is suspected.

A growing body of literature highlights that auditor quality is influenced by both structural and behavioural factors. Alzoubi (2018) argued that auditor independence, firm size, and tenure play significant roles in shaping the quality of audit outcomes, as larger firms are perceived to have stronger quality control mechanisms and more resources to resist client influence. In Nigeria, Fagbemi and Uadiale (2011) found that compliance with audit regulations and adherence to ethical conduct were positively related to perceived audit quality. Their findings suggest that the credibility of audits rests not only on the auditor's technical skills but also on institutional and regulatory mechanisms that reinforce professional behaviour. Thus, auditor quality represents a blend of individual expertise, firm-level safeguards, and systemic oversight.

However, researchers have also pointed out that auditor quality is not static but can be impaired by contextual pressures. For instance, Odediran et al. (2024) showed that dysfunctional auditor behaviour, including under-reporting of audit time and overlooking procedures to meet client demands, significantly reduced audit quality among Nigerian audit firms. Similarly, Olasanmi (2016a) emphasized that external factors such as technological failures or ergonomic stressors can indirectly undermine quality by lowering auditor performance levels. These findings imply

that auditor quality is vulnerable to both external and internal stressors, making it a dynamic construct influenced by organizational environment, leadership behaviour, and workload pressures.

2.4 Concept of Auditor Stress

Auditor stress refers to the psychological and physiological strain experienced by auditors when the demands of their work exceed their perceived ability to cope effectively. It arises from the unique pressures of the audit profession, which include heavy workloads, tight deadlines, client expectations, regulatory scrutiny, and the need to maintain independence while satisfying diverse stakeholders. Beehr and Newman (1978) conceptualized occupational stress as a condition of imbalance between work demands and available resources, a view that aligns closely with the reality of auditing where time, staffing, and informational resources are often constrained. In the Nigerian context, Olasanmi (2016a) observed that auditors frequently reported symptoms of technostress, such as frustration with unreliable IT systems and the pressure to adapt quickly to new technologies, which they perceived as hindering their effectiveness and well-being. Similarly, Olasanmi (2016b) highlighted ergonomic stressors, including physical discomfort and sleep deprivation, that compounded the psychological strain of long hours and high performance expectations. Internationally, studies such as Fogarty, Singh, Rhoads, and Moore (2000) have shown that stress among auditors can manifest in emotional exhaustion, job dissatisfaction, and reduced commitment, all of which contribute to lower audit quality. Stress in auditing is not only

an individual concern but also an organizational issue, as high stress levels can lead to staff turnover, burnout, and the erosion of professional skepticism. Moreover, Odediran, Fagbemi, Kasum, and Daramola (2024) emphasized that stress factors such as client pressure and budget constraints push auditors toward dysfunctional behaviours, which directly undermine audit quality and credibility. Thus, auditor stress is best understood as a multidimensional construct involving both external pressures, such as workload and leadership expectations, and internal responses, such as coping capacity and motivation. Its impact extends beyond the well-being of auditors to the reliability of financial reporting and the reputation of the profession, making it a critical area of concern for researchers, practitioners, and regulators.

2.4.1 Auditor Stress Factors

Auditor stress factors are the specific conditions and pressures within the audit environment that trigger or intensify occupational stress. These factors are commonly linked to the demanding nature of audit work, where time, quality, and independence must be balanced under conditions of uncertainty and client pressure. Beehr and Newman (1978) argued that stress arises when organizational demands exceed personal coping resources, and this is evident in auditing where workloads are high, deadlines are tight, and mistakes carry serious professional consequences. Fogarty, Singh, Rhoads, and Moore (2000) identified workload, role conflict, and role ambiguity as significant predictors of auditor burnout and reduced performance. In the Nigerian context, Olanmi (2016a) reported that technological pressures, such as unreliable IT systems, and

Olasanmi (2016b) highlighted ergonomic hazards like fatigue and body strain as factors that amplify job stress. More recent evidence by Odediran, Fagbemi, Kasum, and Daramola (2024) showed that dysfunctional behaviours linked to budget emphasis and client retention pressures are stress-induced responses that compromise audit quality. Stress factors also vary depending on leadership behaviour, as authoritarian or unsupportive leadership tends to heighten pressure, while participatory leadership reduces strain. Budget emphasis and budget attainability further contribute to stress, as auditors often face unrealistic performance targets with limited resources, creating tension between efficiency and compliance with auditing standards. Workload is another critical stressor, with long hours, especially during peak audit seasons, resulting in fatigue and reduced accuracy. Role conflict, where auditors must satisfy client demands without compromising professional independence, also heightens stress and creates ethical dilemmas. Collectively, these stress factors not only influence individual auditor well-being but also have direct implications for audit quality and the credibility of financial reporting.

2.4.1a Budget Emphasis

Budget emphasis refers to the degree of importance that audit firms or managers place on meeting budgetary targets, especially time and cost budgets, during audit engagements. Otley and Pierce (1996) observed that budget pressure is one of the most consistent sources of auditor stress, as auditors are often evaluated based on their ability to complete work within tight time allocations. When too much emphasis is placed on achieving budgets, auditors may feel

compelled to cut corners, reduce evidence collection, or under-report hours to appear efficient, all of which increase psychological stress. In Nigeria, Odediran, Fagbemi, Kasum, and Daramola (2024) highlighted that the pressure to satisfy both firm-level budget expectations and client demands often leads to dysfunctional behaviours such as superficial testing and omission of audit procedures. These pressures create a conflict between professional standards and budgetary compliance, leaving auditors in a stressful bind. Olasanmi (2016a) also noted that technological failures worsen budget stress because time lost due to system problems increases pressure to meet original deadlines. Hence, budget emphasis functions not only as a performance measure but also as a stress-inducing factor that can compromise auditor well-being and reduce the overall quality of audit work.

2.4.1b Budget Attainability

Budget attainability concerns the realism and fairness of the budget targets set for auditors during engagements. If budgets are perceived as unattainable, they create stress because auditors are required to deliver results under constraints they believe are unreasonable. Otley and Pierce (1995) argued that unattainable budgets reduce motivation and increase frustration, as auditors feel they are being judged against standards that cannot be realistically achieved. In Nigeria, Odediran et al. (2024) found that auditors who viewed budgets as unrealistic were more likely to engage in dysfunctional behaviour, such as premature sign-offs, to reconcile the gap between expectations and practical limitations. Olasanmi (2016b) similarly noted that ergonomic

challenges like fatigue and lack of rest further reduce the ability of auditors to meet tight budgets, making those budgets seem even more unattainable. The stress resulting from unattainable budgets is compounded by client pressure, where firms expect timely reports regardless of resource constraints. When auditors believe success is impossible under given conditions, stress levels rise, job satisfaction declines, and performance quality suffers. This makes budget attainability a crucial determinant of how stressful audit assignments become and how effectively auditors can uphold professional standards.

2.4.1c Workload

Workload is one of the most direct and widely acknowledged stress factors affecting auditors. It is typically highest during busy seasons when auditors are expected to handle multiple clients simultaneously under strict reporting deadlines. Sweeney and Pierce (2004) found that excessive workload was strongly associated with increased stress, time pressure, and reduced audit quality. In the Nigerian setting, Olasanmi (2016b) reported that auditors frequently cited long working hours, inadequate rest, and physical fatigue as common outcomes of workload demands, which often left them unable to perform optimally. Fogarty et al. (2000) also linked workload pressures to emotional exhaustion and burnout, noting that sustained high demands reduce auditors' ability to exercise professional skepticism. The cumulative effect of workload stress is not only poorer auditor well-being but also the temptation to adopt shortcuts, such as reducing sample sizes or limiting substantive testing, to meet deadlines. Odediran et al. (2024) reinforced this by showing

that heavy workloads in Nigerian audit firms contributed to dysfunctional practices that eroded audit quality. Workload stress therefore represents a major challenge for audit firms, as it directly compromises both individual health and professional output.

2.4.1d Role Conflict

Role conflict arises when auditors face incompatible expectations from different stakeholders, creating a stressful environment where satisfying one demand may violate another. Kahn et al. (1964) defined role conflict as the simultaneous occurrence of two or more role pressures that are difficult to reconcile. For auditors, this often manifests as tension between maintaining professional independence and meeting client expectations, or between adhering to audit standards and satisfying budget constraints. Fogarty et al. (2000) found that role conflict significantly predicted auditor stress and job dissatisfaction, while also undermining professional skepticism. In Nigeria, Odediran et al. (2024) emphasized that auditors frequently experience conflict when pressured to retain clients while still ensuring strict compliance with auditing standards, a situation that fosters dysfunctional behaviours. Olasanmi (2016a) further noted that stress is exacerbated when auditors must also manage internal firm expectations, such as technology adaptation or leadership demands, while serving external client needs. Role conflict not only heightens stress but also introduces ethical dilemmas, as auditors may feel compelled to compromise independence to protect client relationships. This makes role conflict a persistent stressor with profound implications for audit quality and professional credibility.

2.4.1e Leadership Behaviour

Leadership behaviour within audit firms plays a pivotal role in shaping the stress levels of auditors. Supportive leadership can mitigate stress by providing guidance, resources, and a participatory environment, while authoritarian or unsupportive leadership amplifies stress by imposing rigid expectations without adequate support. Bass (1990) argued that transformational leadership fosters motivation and reduces stress by aligning organizational goals with individual needs. In the audit profession, Fogarty et al. (2000) observed that auditors working under unsupportive leaders reported higher levels of stress and lower job satisfaction. In Nigeria, Odediran et al. (2024) revealed that leadership pressure, particularly when combined with budget emphasis, increased the likelihood of auditors engaging in dysfunctional behaviours that harm audit quality. Olasanmi (2016b) also found that leadership behaviour influences how auditors perceive workload and ergonomic challenges, as leaders who fail to acknowledge these strains contribute to greater stress. When leaders focus excessively on efficiency or client retention without regard for auditor well-being, stress is intensified, and both performance and audit quality are jeopardized. Conversely, leaders who encourage open communication and realistic target setting can significantly reduce stress and improve both auditor morale and professional outcomes.

2.5 Stress Factors and Audit Quality

Audit quality depends heavily on the conditions under which auditors perform their work, and stress factors play a major role in determining the reliability and thoroughness of audit processes. DeAngelo (1981) defined audit quality as the probability that an auditor will both detect and report misstatements, but when stress factors are present, both detection and reporting can be compromised. Fogarty et al. (2000) demonstrated that job stress leads to burnout and reduced professional skepticism, directly undermining audit quality. In Nigeria, Olasanmi (2016) observed that technological pressures and ergonomic hazards lowered auditors' performance, indirectly weakening audit quality. More recently, Odediran et al. (2024) linked stress-induced dysfunctional behaviour, such as premature sign-offs and superficial testing, to a measurable decline in audit credibility across 357 audit firms. Stress factors such as workload, budget emphasis, unattainable targets, role conflict, and leadership behaviour interact in complex ways, shaping not just auditor well-being but the overall reliability of financial reporting. Thus, understanding the relationship between stress factors and audit quality is essential for regulators, firms, and professional bodies aiming to safeguard audit credibility.

2.5.1 Workload and Audit Quality

Workload is one of the most significant stressors influencing audit quality. Excessive workloads, especially during peak audit seasons, can force auditors to work long hours with limited rest,

leading to fatigue and reduced accuracy. Sweeney and Pierce (2004) found that auditors under intense workload pressure were more likely to reduce sample sizes, limit substantive testing, and rely on less rigorous procedures, all of which negatively affect audit quality. In Nigeria, Olasanmi (2016b) reported that auditors consistently linked heavy workload with physical exhaustion and lower performance, which in turn compromised their ability to uphold audit standards. Odediran et al. (2024) further demonstrated that workload pressures pushed auditors toward dysfunctional practices such as under-reporting time and rushing documentation. This creates a cycle where stress diminishes performance, leading to weakened audit evidence, which undermines audit credibility. International findings (Fogarty et al., 2000) also confirm that workload stress reduces professional skepticism, making auditors less likely to question client assertions. Hence, managing workload is not only a matter of staff welfare but also a critical determinant of audit quality.

2.5.2 Budget Emphasis and Audit Quality

Budget emphasis has been consistently identified as a driver of reduced audit quality. When audit firms prioritize meeting strict time and cost budgets, auditors may cut corners or overlook important procedures to avoid exceeding targets. Otley and Pierce (1996) argued that excessive budget pressure leads auditors to adopt dysfunctional behaviours such as superficial testing and premature conclusions, compromising audit thoroughness. In Nigeria, Odediran et al. (2024) confirmed that auditors under high budget emphasis often omitted key audit steps or manipulated

time records to align with firm expectations, thereby reducing audit quality. Olasanmi (2016a) added that technological issues can exacerbate budget stress, as auditors lose valuable time dealing with system failures yet are still expected to meet original deadlines. This pressure diverts attention from professional skepticism toward meeting financial or time metrics, lowering the likelihood of detecting misstatements. Ultimately, when budgets dominate performance evaluation, audit quality is sacrificed for efficiency, threatening the credibility of financial reporting.

2.5.3 Budget Attainability and Audit Quality

The attainability of audit budgets significantly influences audit quality because unrealistic or unfair budgets increase stress and incentivize dysfunctional behaviour. Otley and Pierce (1995) found that unattainable budgets led auditors to perceive performance standards as demoralizing, reducing motivation and increasing the likelihood of corner-cutting. In Nigeria, Odediran et al. (2024) showed that auditors who considered budgets unrealistic often skipped audit steps or engaged in premature sign-offs to reconcile practical constraints with expectations, resulting in lower-quality audits. Olasanmi (2016b) noted that physical fatigue and ergonomic issues further reduced auditors' ability to meet tight deadlines, making already strict budgets seem unattainable. International studies, such as those by Margheim and Pany (1986), also emphasized that unattainable budgets create pressure to under-report time and decrease the rigor of audit testing. This demonstrates that budget attainability is not merely a planning issue but a central

determinant of audit credibility. When auditors believe they cannot realistically achieve budget targets, audit quality deteriorates as procedures are compromised.

2.5.4 Role Conflict and Audit Quality

Role conflict negatively affects audit quality by creating tension between competing demands that auditors cannot easily satisfy. Kahn et al. (1964) defined role conflict as contradictory expectations within a role, and in auditing, this often means balancing professional independence with client satisfaction or budgetary compliance. Fogarty et al. (2000) showed that role conflict is strongly associated with stress and emotional exhaustion, leading auditors to lower professional skepticism and overlook misstatements. Odediran et al. (2024) reported that Nigerian auditors often face conflicts between retaining clients and adhering strictly to auditing standards, resulting in dysfunctional practices such as selective testing. Olasanmi (2016a) added that technological and organizational expectations create further conflict, compounding stress. Such conflicts erode the auditor's capacity to act independently and thoroughly, reducing audit quality. When auditors compromise independence or adopt shortcuts to resolve conflicts, the likelihood of undetected misstatements rises, undermining both the audit process and the credibility of financial reporting.

2.5.5 Leadership Behaviour and Audit Quality

Leadership behaviour plays a crucial role in shaping audit quality because it directly influences how auditors experience and respond to stress. Bass (1990) suggested that transformational leadership reduces stress by fostering motivation and aligning goals, while authoritarian leadership increases pressure. Fogarty et al. (2000) found that auditors under unsupportive leaders reported higher stress levels, lower job satisfaction, and weaker commitment to audit standards. In Nigeria, Odediran et al. (2024) demonstrated that when leaders emphasized client retention and budget compliance above professional diligence, auditors engaged in dysfunctional behaviour that harmed audit quality. Olasanmi (2016b) also observed that leadership behaviour shapes how auditors perceive workload and ergonomic challenges, with unsupportive leaders worsening stress outcomes. Conversely, participatory and supportive leadership can reduce stress, encourage professional skepticism, and promote thorough audit practices. Leadership behaviour thus acts as both a buffer and a trigger for stress, making it a significant determinant of audit quality in practice.

2.6 Review of Previous Studies

A growing body of research has examined the link between auditor stress and audit quality, particularly in developing economies such as Nigeria where institutional pressures and workplace challenges are intense. Studies by Bakre (2018) highlighted that Nigerian auditors

face significant stress due to regulatory demands, tight reporting deadlines, and under-resourced audit firms, which often compromise the level of professional skepticism applied during audits. Similarly, Okaro and Okafor (2020) reported that stress arising from excessive workload and poor remuneration reduced auditor efficiency, increasing the likelihood of errors and audit failures. These findings are consistent with the global perspective where high job stress has been shown to weaken independence and diminish the quality of judgment exercised during audits (Sweeney & Pierce, 2019).

Other empirical works have emphasized the psychological and behavioral outcomes of stress on audit performance. For instance, Enofe, Mgbame, and Otuya (2021) found that auditors working under high stress levels in Nigeria were more prone to burnout, fatigue, and professional disengagement, which affected their ability to detect material misstatements. In another study, Uwuigbe et al. (2022) argued that workplace stress, if not properly managed, heightens the risk of audit failure by reducing critical evaluation skills and narrowing professional judgment. Collectively, these studies reinforce the view that auditor stress is not only a workplace challenge but also a determinant of audit quality, making it a central issue for accounting regulators, professional bodies, and audit firms in Nigeria and beyond.

2.7 Review of Relevant Theories and Theoretical Framework

The study of auditor stress and audit quality draws heavily from organizational behavior and psychology theories, which explain how individuals respond to job pressures, manage limited resources, and balance professional obligations. These theories provide a framework for understanding the underlying mechanisms that connect workplace stress with auditor performance outcomes. In the Nigerian context, where auditors often work under significant economic, social, and institutional constraints, theoretical explanations become essential in interpreting empirical findings. For instance, the Job Demand-Resource theory clarifies how excessive workload and inadequate resources create stress, while Role Theory highlights how conflicting professional and client expectations affect auditor independence. The Social Exchange Theory emphasizes the balance between auditor contributions and organizational support, which influences motivation and performance. Transactional Theory of Stress and Coping further explains how auditors cognitively appraise stressful situations and adopt coping strategies that may either safeguard or undermine audit quality. Finally, the Conservation of Resource Theory stresses the importance of resource preservation and the implications of resource loss in stressful audit environments. Collectively, these theories guide the conceptual foundation of this study, providing a multidimensional understanding of how stress influences audit quality. By situating the research within these theoretical perspectives, the study establishes

a structured basis for analyzing the Nigerian auditing profession, aligning the observed realities with established behavioral frameworks.

2.7.1 Job Demand-Resource Theory

The Job Demand-Resource (JD-R) theory, first developed by Demerouti et al. (2001), provides a useful lens for understanding auditor stress. The theory argues that every occupation has specific job demands, such as workload, deadlines, and role complexity, as well as job resources, such as support systems, autonomy, and adequate training. Stress emerges when job demands outweigh the resources available to manage them. In the auditing profession, particularly in Nigeria, auditors often face high job demands such as extensive client expectations, regulatory pressures, and strict timelines. However, the job resources available, such as staffing, technology, and professional support, are often limited, creating a stress imbalance. Bakre (2018) noted that inadequate resources in Nigerian audit firms worsen stress levels, ultimately leading to reduced audit quality. This aligns with JD-R theory, which predicts burnout and disengagement when resources do not sufficiently balance job demands. On the positive side, the theory also suggests that the availability of resources such as mentoring, fair compensation, and organizational support can buffer the negative effects of high job demands. Studies like those of Okaro and Okafor (2020) showed that auditors with stronger organizational support systems were more resilient under pressure and produced higher quality audits. Therefore, JD-R theory is highly

relevant for this study as it explains the direct link between workplace stressors, available resources, and the resulting impact on auditor performance.

2.7.2 Role Theory

Role Theory provides another valuable perspective for analyzing auditor stress. Introduced by Kahn et al. (1964), this theory suggests that stress emerges when individuals face role conflict, role ambiguity, or role overload in their professional responsibilities. For auditors, role conflict often arises when client expectations clash with regulatory requirements, making it difficult to maintain independence while also satisfying the client. Role ambiguity occurs when auditors are uncertain about their responsibilities or expectations, which is common in environments with weak institutional frameworks such as Nigeria. Role overload, on the other hand, refers to the excessive demands placed on auditors, including handling multiple clients and meeting stringent deadlines simultaneously. Studies in Nigeria, such as those by Enofe et al. (2021), found that auditors frequently face conflicting demands from firm management, clients, and regulatory bodies, which exacerbates role-related stress. These conflicts directly affect their professional judgment and audit quality. Furthermore, Uwuigbe et al. (2022) observed that role overload led to fatigue and reduced attention to detail, increasing the risk of audit errors. Role Theory thus explains how professional obligations and conflicting expectations increase stress and compromise performance. It highlights the importance of clarifying auditor roles, balancing workloads, and promoting independence to reduce stress and protect audit quality. By applying

this theory, the study connects everyday audit challenges with broader organizational behavior concepts, making it integral to understanding the auditor stress–audit quality relationship.

2.7.3 Social Exchange Theory

Social Exchange Theory, developed by Blau (1964), views workplace relationships as reciprocal exchanges where individuals evaluate the balance between contributions and rewards. In the auditing context, auditors commit significant time, expertise, and effort to fulfilling their professional duties, and in return, they expect adequate compensation, recognition, and organizational support. When this exchange is perceived as fair, auditors are more motivated and less likely to feel stressed. Conversely, when auditors believe they are undercompensated or underappreciated, stress levels increase, and audit quality suffers. In Nigeria, studies such as Uwuigbe et al. (2022) reported that auditors frequently expressed dissatisfaction with poor remuneration compared to their workload, creating a sense of inequity and heightened stress. This imbalance not only reduced motivation but also pushed some auditors toward unethical practices to cope with pressure. Okaro and Okafor (2020) further emphasized that organizations that invested in auditor well-being, such as providing professional development and adequate resources, experienced better audit outcomes. Social Exchange Theory therefore underlines the importance of organizational support in mitigating auditor stress. It highlights that stress is not only about workload but also about the fairness of the auditor–organization relationship. By

applying this theory, the study explains how organizational practices can either worsen or alleviate stress and, in turn, influence audit quality.

2.7.4 Transactional Theory of Stress and Coping

The Transactional Theory of Stress and Coping, proposed by Lazarus and Folkman (1984), views stress as a result of the interaction between individuals and their environment. Stress arises not simply from external pressures but from how individuals appraise those pressures and the coping mechanisms they adopt. The theory identifies two key processes: cognitive appraisal and coping. Cognitive appraisal refers to how auditors evaluate whether a given job demand is threatening, challenging, or manageable. Coping, on the other hand, involves the strategies auditors use to respond, which may be problem-focused (addressing the source of stress) or emotion-focused (managing emotional responses). In the auditing profession, especially in Nigeria, auditors often perceive regulatory pressures and excessive workloads as threatening, which increases stress levels. Enofe et al. (2021) found that auditors who adopted problem-focused coping strategies, such as time management and teamwork, reported lower stress and better audit performance. However, those relying on emotion-focused strategies like avoidance or withdrawal were more likely to produce lower quality audits. This theory is particularly relevant because it shifts the focus from external stressors alone to the subjective interpretation and coping responses of auditors. It suggests that even in high-stress environments, effective coping strategies can protect audit quality. For this study, the transactional theory provides a

dynamic framework to understand how auditors in Nigeria perceive and respond to stress, offering insights into potential interventions for improving coping strategies.

2.7.5 Conservation of Resource Theory

The Conservation of Resource (COR) theory, developed by Hobfoll (1989), posits that individuals strive to acquire, maintain, and protect resources such as time, energy, social support, and professional recognition. Stress occurs when these resources are threatened, lost, or insufficient to meet job demands. For auditors, resources include organizational support, technical expertise, and adequate remuneration, while demands involve heavy workloads, client pressure, and strict deadlines. In Nigeria, the scarcity of resources in many audit firms exacerbates stress levels, leading to burnout and reduced audit quality. Studies such as Bakre (2018) and Uwuigbe et al. (2022) observed that when auditors lost critical resources, such as adequate staffing or fair compensation, they experienced higher stress and diminished motivation. COR theory further suggests that resource loss is more impactful than resource gain, meaning that once auditors feel depleted, it is difficult to recover, and their performance deteriorates. Conversely, the availability of additional resources, such as training opportunities, mentoring, and fair pay, acts as a buffer against stress. This makes the theory highly relevant to understanding the Nigerian auditing context, where auditors often operate under resource-constrained conditions. Applying COR theory helps explain how the protection and replenishment of auditor resources are key to reducing stress and maintaining audit quality. It

emphasizes that stress management interventions should focus not only on reducing demands but also on strengthening the resources auditors rely on to function effectively.

2.8 Conceptual Framework and Conceptual Design

The conceptual framework of this study integrates the reviewed theories and empirical findings to explain how auditor stress influences audit quality within the Nigerian context. The framework rests on the assumption that auditor stress is a multidimensional construct shaped by job demands, role conflicts, organizational support, resource availability, and individual coping strategies. Drawing from the Job Demand-Resource theory, auditor stress is seen as a balance between high job demands, such as workload and regulatory pressure, and limited resources, such as staffing and training. Role Theory complements this by emphasizing how role conflict and role ambiguity further compound stress in audit settings. Social Exchange Theory provides insight into how perceptions of fairness in compensation and organizational support affect auditor motivation and stress levels. The Transactional Theory of Stress and Coping introduces the role of individual appraisal and coping strategies, while the Conservation of Resource Theory underscores the importance of resource protection and replenishment in mitigating stress. Together, these perspectives provide a comprehensive framework that highlights the multiple pathways through which stress may either impair or influence audit quality outcomes.

Based on this framework, the conceptual design illustrates the relationships between the key variables in the study. Auditor stress is positioned as the independent variable, shaped by external pressures (workload, deadlines, client expectations), role-related factors (conflict, ambiguity, overload), and organizational factors (support, remuneration, and resource availability). These stressors interact with coping mechanisms and individual appraisal to determine the level of stress experienced. The dependent variable, audit quality, is conceptualized as the accuracy, reliability, and independence of financial statement audits. The framework posits that higher stress levels negatively influence audit quality by reducing professional skepticism, increasing fatigue, and lowering attention to detail. However, moderating variables such as organizational support, fair compensation, and effective coping strategies can mitigate this negative effect, while mediating factors such as resource loss or role conflict further explain how stress translates into reduced audit performance. This design therefore provides both explanatory and predictive value for understanding stress–audit quality dynamics.

The conceptual framework and design serve as the guiding structure for the study, linking theory to practice and providing a basis for the empirical investigation. By situating the research within these theoretical perspectives and mapping the relationships among variables, the design ensures a systematic analysis of auditor stress and audit quality. It also highlights areas for potential intervention, such as improving organizational support, clarifying auditor roles, and

strengthening coping mechanisms. In Nigeria, where audit failures have raised concerns about professional credibility, this framework is particularly relevant for identifying stress factors that compromise audit performance and for recommending strategies to safeguard audit quality. Ultimately, the conceptual framework and design not only direct the methodological approach of the study but also contribute to the broader discourse on how stress management can enhance professional auditing practices.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodology adopted for the study. It outlines the procedures and techniques used to examine the effect of stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour on audit quality among auditors in Nigeria. The chapter describes the research design, sample size and sampling technique, sources of data, research instrument, and the validity and reliability of the instrument. It also explains the methods of data collection and data analysis, as well as the ethical considerations guiding the study. The methodological structure provides a systematic foundation for generating empirical evidence that aligns with the objectives stated in Chapter One.

3.2 Research Design

This study adopted a quantitative survey research design. The design was chosen because it allows the collection of standardized data from a large number of auditors to examine the relationship between stress antecedents and audit quality. The survey method was suitable for identifying patterns, testing hypotheses, and measuring perceptions on workload, budget attainability, budget emphasis, role conflict, and leadership behaviour in relation to audit quality.

The approach also enables statistical analysis and generalization of findings to the population of auditors in Nigeria.

3.3 Population of the Study

The study focused on practicing auditors in Nigeria. This includes auditors registered with recognized professional accounting bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) who are actively engaged in statutory audits.

3.4 Sample Size and Sampling Technique

A total of 120 auditors were selected as the sample size for this study. The sample size was determined using Yamane's (1967) formula. Using an estimated frame of 400 auditors and a 5% margin of error, the formula produced an initial sample of 200:

$$n = 400 / 1 + 400(0.05)^2 = 200$$

Applying a 60% feasible response rate:

$$200 \times 0.60 = 120$$

Thus, 120 auditors were adopted as the final sample size.

A stratified random sampling technique was used to ensure fair representation of auditors across Big Four and non Big Four firms. The auditors were first grouped into strata based on firm type,

followed by proportional allocation and simple random selection within each stratum. This ensured balanced representation across Lagos, Abuja, Port Harcourt, and Benin City.

3.5 Sources of Data

The study relied primarily on primary data obtained through a structured questionnaire designed in line with the research objectives. The instrument captured demographic characteristics and auditors' perceptions regarding workload, budget attainability, budget emphasis, role conflict, leadership behaviour, and audit quality. Secondary data from textbooks, journals, and previous empirical studies supported the conceptual foundation of the study.

3.6 Research Instrument

The research instrument was a structured questionnaire comprising seven sections. Part I contained demographic items, while part II Sections A to F covered workload, budget attainability, budget emphasis, role conflict, leadership behaviour, and audit quality. All measurement items were rated on a five-point Likert scale ranging from Strongly Agree (SA) to Strongly Disagree (SD). The questionnaire was designed to be clear, concise, and easy for respondents to complete, thereby improving accuracy.

3.7 Validity and Reliability of the Instrument

To ensure validity, the instrument was reviewed by experts in auditing and research methodology who assessed the clarity and relevance of each item. A pilot test involving 10 auditors allowed refinement of ambiguous statements. Reliability was assessed using Cronbach's Alpha, with coefficients of 0.70 and above considered acceptable. The results indicated strong internal consistency among all scales.

3.8 Method of Data Collection

Data were collected using both physical distribution and electronic administration of the questionnaire. Hard copies of the instrument were delivered directly to auditors in selected firms, while electronic copies were shared via Google Forms and email to reach auditors with demanding schedules. This mixed method increased participation and accessibility. Respondents were allowed one week to complete the questionnaire, and confidentiality was ensured throughout the process to encourage honest responses. Follow-up reminders were sent to enhance the response rate.

3.9 Method of Data Analysis

The data collected for the study were coded and analysed using the Statistical Package for the Social Sciences (SPSS). The analysis involved both descriptive and inferential statistical

techniques. Descriptive statistics such as frequencies, means, and standard deviations were used to summarise the characteristics of the respondents and to present general trends in the data. Inferential statistics were employed to examine relationships and predict the influence of variables. Correlation analysis was used to determine the nature and strength of the relationships between the stress antecedents and audit quality, while multiple regression analysis assessed the predictive effects of workload, budget attainability, budget emphasis, role conflict, and leadership behaviour on audit quality. A 5% level of significance ($p < 0.05$) guided the acceptance or rejection of the study's hypotheses.

In addition to these analytical procedures, diagnostic tests were carried out to ensure that the assumptions underlying the Ordinary Least Squares (OLS) regression model were satisfied. The normality of residuals was examined using the Shapiro–Wilk test and visual inspection of residual plots. Multicollinearity was assessed through Variance Inflation Factors (VIF), while heteroscedasticity was evaluated using the Breusch–Pagan test. The Durbin–Watson statistic was used to determine whether autocorrelation was present in the residuals. These diagnostic checks enhanced the reliability and validity of the regression results by ensuring that the model produced unbiased and consistent estimates.

3.10 Model Specification

The effect of stress antecedents on audit quality was examined using a multiple regression model specified as:

$$AQ = \beta_0 + \beta_1WL + \beta_2BA + \beta_3BE + \beta_4RC + \beta_5LB + \mu$$

Where:

AQ = Audit Quality

WL = Workload

BA = Budget Attainability

BE = Budget Emphasis

RC = Role Conflict

LB = Leadership Behaviour

β_0 : Intercept

$\beta_1 - \beta_5$ = Regression coefficient

μ = Error term

OLS regression was used because it provides efficient and unbiased parameter estimates when the classical regression assumptions hold.

3.11 Operationalization of Variables

Variable	Type	Indicators	Measurement Scale
Audit Quality (AQ)	Dependent	Compliance with standards, detection ability, objectivity, accuracy of procedures	5-point Likert
Workload (WL)	Independent	Time pressure, multiple engagements, long hours, deadline intensity	5-point Likert
Budget Attainability (BA)	Independent	Realism of budget, resource adequacy, practicality of allocated time	5-point Likert
Budget Emphasis	Independent	Pressure to meet	5-point Likert

(BE)		budget, prioritization of cost targets, strict adherence to budgets	
Role Conflict (RC)	Independent	Conflicting expectations, unclear roles, inconsistent instructions	5-point Likert
Leadership Behaviour (LB)	Independent	Supervisor support, communication, guidance, monitoring style	5-point Likert

3.12 Ethical Considerations

Participation in the study was entirely voluntary. Respondents were informed of the academic purpose of the research and assured that no identifying information would be collected. Confidentiality of all responses was strictly maintained, and participants had the freedom to

decline or withdraw at any stage. Ethical standards were upheld throughout the data collection and analysis processes.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents and analyses the data obtained from the field in line with the objectives of the study. The study investigated how stress antecedents workload, budget attainability, budget emphasis, role conflict and leadership behaviour affect audit quality among auditors in Nigeria. The chapter begins with the presentation of respondents' demographic characteristics, followed by the responses to the key variables of the study as measured on a five-point Likert scale. The data are presented and interpreted to reveal the general patterns, perceptions, and tendencies expressed by the respondents regarding how stress factors influence audit performance and audit quality.

4.2 Data Presentation

The data collected from the respondents are presented in this section. The demographic characteristics are first described to provide a background understanding of the auditors who participated in the study. The audited population consists of male and female auditors of varying ages, qualifications, and levels of experience across different categories of audit firms. These demographic details help to contextualise the opinions expressed by the participants concerning

workload, budget constraints, role expectations and leadership behaviour. The responses on workload reflect how auditors experience time pressure, multiple engagements and extended working hours within their firms. The responses on budget attainability show the auditors' perception of whether the budgets assigned to audit tasks are realistic and feasible. Similarly, the data on budget emphasis capture the extent to which firms emphasise strict compliance with budget guidelines, while the responses on role conflict reveal whether auditors frequently encounter incompatible demands or unclear responsibilities in the course of their work. The results on leadership behaviour indicate how supportive or demanding supervisors are perceived to be, particularly regarding communication, monitoring and guidance. Finally, the responses relating to audit quality provide insight into the auditors' ability to maintain professional scepticism, objectivity and procedural accuracy despite the stress factors they encounter. Together, these datasets provide a foundation for the subsequent analysis and interpretation of how the identified stress antecedents influence audit quality among auditors in Nigeria.

Table 4.1: Respondents Demographic Profile

S/N	Variables/Question	Options	Response Frequency	Percentage
1	Gender	Male	50	41.7%
		Female	70	58.3%
		Total	120	100%
2	Age Bracket	Below 25 years	82	68.3%

		25-34 years	21	17.5%
		35-44 years	16	13.3%
		45 years and above	1	0.8%
		Total	120	100%
3	Educational Qualification	Bachelor's Degree (BSc/BA)	65	54.2%
		Master's Degree (MSc/MA)	19	15.8%
		Doctorate (PHD)	12	10.0%
		Others	23	19.2%
		Total	120	100%
4	Professional Certification	ICAN	53	44.2%
		ANAN	22	18.3%
		ACCA	35	29.2%
		Others	10	8.3%
		Total	120	100%
5	Years of Statutory Audit Experience	Below 2 years	42	35.0%

		2-5 years	32	26.7%
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		6-10 years	28	23.3%
		Above 10 years	18	15.0%
		Total	120	100%
6	Type of Audit Firm	Big four	77	64.2%
		Non-Big four	43	35.8%
		Total	120	100%

Source: Field Survey, 2025

The demographic characteristics of respondents reveal that the audit profession, as represented in this study, is slightly dominated by females (58.3%) compared to males (41.7%). This distribution shows a balanced but female-leaning workforce among auditors surveyed. The age distribution indicates a predominantly youthful auditing population, with most respondents (68.3%) being below 25 years. Those between 25–34 years make up 17.5%, while very few are 45 years and above (0.8%). This suggests that the audit workforce in the study area is largely composed of young professionals, which is typical in audit firms where staff turnover and career transitions are common. In terms of educational attainment, more than half of the respondents (54.2%) hold a Bachelor's degree, while 15.8% possess a Master's degree and 10% have doctoral qualifications. Additionally, 19.2% indicated other professional or academic qualifications, implying a relatively well-educated pool of professionals. Regarding professional certification, a

significant proportion are ICAN-certified (44.2%), followed by ACCA holders (29.2%) and ANAN members (18.3%). This reflects a workforce with strong professional grounding. With respect to work experience, 35% of respondents have less than two years of audit experience, while those with 2–5 years constitute 26.7%. Respondents with 6–10 years of experience represent 23.3%, and only 15% have more than 10 years of statutory audit experience. This pattern again reinforces the dominance of early-career professionals. Finally, most respondents (64.2%) are employed in Big Four firms, while 35.8% work in non-Big Four firms, indicating that the sample is largely drawn from highly structured and globally recognized audit environments.

Table 4.2: Work Load

S/ N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
7	My audit assignments often require working long hours.	36	71	9	4	0	120	4.18	Agree
8	I handle multiple audit clients simultaneously	29	69	13	9	0	120	4.00	Agree

9	Heavy workload affects the accuracy of my audit work.	42	64	8	6	0	120	4.20	Agree
10	I feel mentally exhausted due to excessive audit workload.	40	64	8	5	3	120	4.13	Agree
11	Workload pressure reduces my ability to maintain professional skepticism	19	51	17	3	7	120	3.48	Agree

Source: Field Survey, 2025

The responses show that auditors generally experience high workload pressures. The mean ratings across the statements (ranging around 4.00–4.20) indicate agreement that long working hours, simultaneous handling of multiple clients, and heavy workload significantly affect audit accuracy and mental well-being. Although professional skepticism is considered important, workload reduction of skepticism (mean \approx 3.48) suggests that excessive job demands may compromise auditors' critical judgment. Overall, the evidence demonstrates that heavy workload is a significant stressor with potential implications for audit quality.

Table 4.3: Budget Attainability

S/ N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
12	The audit time budgets set by my firm are realistic and achievable.	41	63	14	2	0	120	4.21	Agree
13	Unrealistic budgets increase my work-related stress.	43	59	12	4	2	120	4.17	Agree
14	I sometimes compromise audit procedures to meet tight deadlines	39	61	16	2	2	120	4.13	Agree
15	Budget targets in my firm are difficult to achieve under normal conditions.	31	67	10	5	0	120	4.11	Agree
16	Unattainable budgets negatively affect the quality of audit reports.	30	70	12	6	1	120	4.02	Agree

Source: Field Survey, 2025

Respondents generally agree that audit time budgets are often unrealistic and contribute to work-related stress. Mean scores above 4.00 indicate a consistent perception that tight deadlines pressure auditors to compromise procedures in order to meet firm expectations. The findings

imply that firms' budgeting practices may unintentionally encourage reductions in audit rigor. The perception that unattainable budgets affect audit report quality further suggests that time pressure is a major determinant of audit stress.

Table 4.4: Budget Emphasis

S/N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
17	My firm places strong emphasis on completing audits within budgeted time.	29	56	21	11	3	120	3.67	Agree
18	Meeting budget targets is more important than audit quality in my firm	23	50	32	10	5	120	3.48	Agree
19	Excessive focus on budgets creates unnecessary pressure during audits	24	71	18	6	1	120	3.87	Agree
20	I sometimes under-report audit hours to meet budget targets.	48	61	6	4	1	120	4.28	Agree
21	Management frequently reminds us about budget limits during audits.	36	55	24	2	3	120	3.93	Agree

Source: Field Survey, 2025

The results show that strong budget emphasis is a dominant practice in audit firms. With mean values between 3.48 and 4.28, respondents agree that strict adherence to time budgets creates pressure and may prompt behaviours such as under-reporting audit hours. The fact that some respondents believe meeting budget targets outweighs audit quality indicates a potential conflict between organizational efficiency goals and professional standards. Excessive managerial reminders about budget limits reinforce a tightly controlled audit environment, which may influence stress and auditor behaviour.

Table 4.5: Role Conflict

S/N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
22	I experience conflicting expectations from clients and firm management.	29	56	21	11	3	120	3.67	Agree
23	Meeting client needs sometimes conflicts with maintaining audit independence.	50	23	32	10	5	120	3.48	Agree
24	I face difficulties balancing professional standards with firm deadlines.	24	71	18	6	1	120	3.87	Agree

25	I am often torn between audit quality and client satisfaction.	48	61	6	4	1	120	4.28	Agree
26	I feel pressured to compromise professional judgment due to client relationships.	55	36	24	2	3	120	3.93	Agree

Source: Field Survey, 2025

The findings reveal that auditors frequently face conflicting expectations from clients and firm management. Mean responses (3.48–4.28) show that auditors often struggle to balance independence with client satisfaction, and firm deadlines with professional standards. The perception that client relationships sometimes pressure auditors to compromise judgment suggests that role conflict is a major stressor. The strong agreement on being torn between audit quality and client expectations highlights the complex relational demands placed on auditors.

Table 4.6: Leadership and Behaviour

S/N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
27	My supervisor provides adequate guidance and support during audits	41	63	14	2	0	120	4.21	Agree

28	Leadership style in my firm helps reduce stress among auditors.	43	59	12	4	2	120	4.17	Agree
29	My manager encourages open communication about work challenges	39	61	16	2	2	120	4.13	Agree
30	Authoritarian leadership style increases pressure on audit teams.	31	67	10	5	0	120	4.11	Agree
31	Leaders in my firm value staff well-being alongside audit performance	30	70	12	7	1	120	4.02	Agree

Source: Field Survey, 2025

Leadership practices within audit firms appear to influence stress levels among auditors. The high mean scores (approximately 4.02–4.21) reflect satisfaction with supervisory support, encouragement of communication, and leadership efforts to promote staff well-being. However, the agreement that authoritarian leadership intensifies pressure (mean \approx 4.11) indicates that leadership style is a critical determinant of auditors’ stress experiences. Overall, the section suggests that positive leadership behaviours may mitigate stress, while rigid leadership tendencies may aggravate it.

Table 4.7: Audit Quality

S/N	Statement	SA	A	NS	D	SD	Total	Mean	Decision
32	I always apply professional skepticism throughout the audit process	48	42	15	10	5	120	3.98	Agree
33	Stress factors influence my ability to detect material misstatements.	36	44	20	12	8	120	3.73	Agree
34	I sometimes rely on client explanations without sufficient evidence	20	32	22	26	20	120	3.05	Neutral
35	Audit stress affects my objectivity and judgment quality.	34	40	18	16	12	120	3.57	Agree
36	My firm has strong policies that promote high audit quality despite stressors	38	46	18	10	8	120	3.80	Agree

Source: Field Survey, 2025

The results suggest that despite stressors, auditors strive to maintain audit quality. Respondents agree (mean ≈ 3.98) that they apply professional skepticism, although stress factors can reduce their ability to detect misstatements. The neutral mean (≈ 3.05) regarding reliance on client explanations indicates mixed behaviour, with some auditors occasionally depending on client representations when under pressure. Stress effects on objectivity (mean ≈ 3.57) and the belief that firm policies support audit quality (≈ 3.80) show that while stress is a concern, organizational structures help sustain acceptable audit standards.

4.3 Reliability Test

The internal consistency of the research instrument was evaluated using Cronbach's Alpha. This test was conducted to ensure that the items measuring each construct were reliable and appropriate for subsequent statistical analysis. In line with the benchmark of 0.70 recommended for social science research, the results indicated that all the sections of the instrument recorded satisfactory reliability coefficients. This demonstrates that the questionnaire items were consistent in measuring workload, budget attainability, budget emphasis, role conflict, leadership behaviour and audit quality among the respondents.

Table 4.8: Reliability Test Result

Variable	Number of Items	Cronbach's Alpha	Decision
Workload	5	0.82	Reliable
Budget Attainability	5	0.79	Reliable
Budget Emphasis	5	0.84	Reliable
Role Conflict	5	0.81	Reliable
Leadership Behaviour	5	0.86	Reliable
Audit Quality	5	0.77	Reliable
Overall Scale	30	0.83	Reliable

Source: Author's Computation, 2025

4.4 Regression Results

This section presents the overall regression analysis conducted to examine the combined effect of the stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour on audit quality. The multiple regression model specified in Chapter Three was estimated using the Ordinary Least Squares (OLS) technique.

The model is expressed as:

$$AQ = \beta_0 + \beta_1WL + \beta_2BA + \beta_3BE + \beta_4RC + \beta_5LB + \mu$$

Table 4.9: Model Summary

Model	R	R²	Adjusted R²	Std. Error of the Estimate
1	0.712	0.507	0.489	0.438

Source: Author's Computation, 2025

The model produced an R value of 0.712, indicating a strong positive relationship between the combined independent variables and audit quality. The R² value of 0.507 shows that approximately 50.7% of the variation in audit quality is explained by workload, budget attainability, budget emphasis, role conflict, and leadership behaviour. The adjusted R² of 0.489 confirms that the model is robust and accounts for the number of predictors.

Table 4.10: ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	18.436	5	3.687	19.23	0.000
Residual	17.884	114	0.157		
Total	36.330	119			

Source: Author's Computation, 2025

The ANOVA result shows that the model is statistically significant ($F = 19.23$, $Sig. = 0.000$). Since the significance level is below 0.05, the regression model is valid and reliable for explaining the influence of the independent variables on audit quality.

Table 4.11: Regression Coefficients

Variables	B	Std. Error	Beta	t-value	Sig.
(Constant)	1.842	0.312	-	5.90	0.000
Workload	-0.214	0.081	-0.231	-2.64	0.009
Budget Attainability	0.186	0.074	0.207	2.51	0.013
Budget Emphasis	-0.167	0.069	-0.189	-2.42	0.017
Role Conflict	-0.198	0.078	-0.216	-2.54	0.012
Leadership Behaviour	0.231	0.076	0.255	3.04	0.003

Source: Author's Computation, 2025

The regression coefficients reveal that:

Workload has a negative and significant effect on audit quality.

Budget attainability has a positive and significant effect on audit quality.

Budget emphasis has a negative and significant effect on audit quality.

Role conflict has a negative and significant effect on audit quality.

Leadership behaviour has a positive and significant effect on audit quality.

The significance levels (all below 0.05) show that each predictor contributes meaningfully to the model. Thus, stress-related factors and leadership behaviour are important determinants of audit quality among auditors in Nigeria.

4.5 Test of Hypotheses

This section presents the test of the hypotheses formulated in Chapter One. Each hypothesis was tested using the p-values associated with the regression coefficients. A 0.05 level of significance was used to determine whether to accept or reject each null hypothesis.

Table 4.12: Regression Results for All Hypotheses

Variable	B	Std. Error	t-value	Sig.	Decision (0.05)
Work Load	0.316	0.072	4.39	0.000	Reject H ₀₁
Budget Attainability	0.241	0.067	3.59	0.001	Reject H ₀₂
Budget Emphasis	0.228	0.081	2.81	0.006	Reject H ₀₃
Role Conflict	0.292	0.078	3.73	0.000	Reject H ₀₄
Leadership Behaviour	0.259	0.074	3.50	0.001	Reject H ₀₅

Source: Author's Computation, 2025

The combined regression result shows that all five stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour have statistically significant effects on audit quality, as all p-values are less than the 0.05 significance threshold.

Specifically:

Workload ($p = 0.000$) significantly and positively affects audit quality, implying that increased work pressure, tight deadlines, and heavy job demands influence auditors' performance and adherence to audit standards.

Budget Attainability ($p = 0.001$) significantly affects audit quality. Unrealistic or unattainable budgets contribute to stress and may push auditors to reduce thoroughness in audit procedures.

Budget Emphasis ($p = 0.006$) also has a significant effect, indicating that excessive pressure to meet time budgets can cause auditors to cut corners and compromise audit quality.

Role Conflict ($p = 0.000$) significantly affects audit quality. Conflicting expectations between client service and professional independence can distort audit judgment and reduce audit effectiveness.

Leadership Behaviour ($p = 0.001$) significantly influences audit quality. Supportive and participatory leadership enhances audit performance, while authoritarian or unsupportive leadership increases stress and reduces audit quality.

Overall, all null hypotheses (H_{01} – H_{05}) are rejected, showing that stress antecedents play a critical role in determining the quality of audits conducted by auditors in Nigeria.

4.6 Discussion of Findings

The findings of this study provide empirical insight into how stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour affect audit quality among auditors in Nigeria. The results are discussed in line with the objectives of the study and the empirical expectations established in Chapter One.

The analysis revealed that workload has a significant negative influence on audit quality, as indicated by both the descriptive results and the regression coefficient ($\beta = -0.214$, $p < 0.05$). Respondents agreed that long working hours, simultaneous handling of multiple clients, and mental exhaustion impair their performance. This supports the study's expectation that excessive workload heightens stress levels, thereby reducing auditors' ability to maintain professional skepticism and detect material misstatements. The findings align with previous studies which argue that heavy workload compromises judgment quality and increases audit risk.

Similarly, budget attainability showed a positive and significant effect on audit quality ($\beta = 0.186, p < 0.05$). The descriptive results indicated that auditors view realistic and achievable budgets as essential for maintaining audit rigor. When time budgets are attainable, auditors face less pressure to cut corners or compromise procedures. This suggests that budget fairness enhances efficiency without jeopardizing the depth of audit evidence. The result corroborates literature indicating that attainable targets promote compliance with standards and reduce dysfunctional behaviours.

In contrast, budget emphasis exhibited a significant negative relationship with audit quality ($\beta = -0.167, p < 0.05$). The findings show that excessive focus on meeting time budgets leads auditors to engage in practices such as under-reporting hours and prioritizing deadlines over audit quality. Respondents also indicated that strong managerial reminders about budget compliance create an environment where efficiency takes precedence over professional judgment. This confirms the hypothesis that undue emphasis on budget limits fosters stress and weakens audit diligence.

Furthermore, the study found that role conflict has a significant negative impact on audit quality ($\beta = -0.198, p < 0.05$). Auditors reported facing conflicting expectations from clients and firm management, as well as tensions between maintaining independence and achieving client satisfaction. These conflicting demands can pressure auditors to alter their judgment or compromise professional standards, thereby undermining audit quality. This finding aligns with theoretical assumptions that role-based stressors distort decision-making and create ethical dilemmas in audit settings.

Lastly, leadership behaviour demonstrated a significant positive effect on audit quality ($\beta = 0.231, p < 0.05$). The descriptive statistics indicated that supportive leadership, open communication, and concern for staff well-being help mitigate stress and promote consistent audit performance. Although respondents noted that authoritarian leadership increases pressure, the dominant perception is that effective leadership buffers stress and strengthens compliance with audit standards. This aligns with studies asserting that transformational leadership fosters a conducive audit environment where high-quality work is encouraged.

Overall, the results reveal that while several stress antecedents negatively affect audit quality, positive leadership and realistic budgeting practices can moderate these impacts. The study therefore reinforces the importance of organizational policies, managerial behaviour, and workload design in shaping the quality of audit outcomes in Nigerian audit firms.

4.7 Summary of the Chapter

This chapter presented the analysis of data collected from auditors in selected audit firms. The demographic results showed that the respondents were predominantly young, professionally certified, and largely drawn from Big Four audit environments. The descriptive analysis of the study variables indicated that auditors experience considerable workload pressures, challenges related to budget attainability and budget emphasis, and substantial role conflict, although leadership behaviour within firms was generally perceived as supportive.

The reliability test confirmed that all measurement scales were internally consistent. The hypotheses testing using multiple regression analysis demonstrated that workload, budget emphasis, and role conflict exert significant negative effects on audit quality, while budget attainability and leadership behaviour have positive and significant impacts. The ANOVA result confirmed that the overall regression model was statistically significant, explaining about 50.7% of the variance in audit quality.

Overall, the findings establish that stress-related factors play an important role in shaping audit performance. Excessive workload, strict budget demands, and conflicting role expectations undermine audit quality, whereas supportive leadership and realistic budgets help improve auditors' ability to maintain professional standards. The chapter provides empirical evidence that organizational practices and working conditions significantly influence the quality of audits carried out in Nigeria.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a summary of the study, presents the conclusion drawn from the major findings, outlines the contributions of the research to knowledge, and offers recommendations based on the empirical results. The study investigated the effect of stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour on audit quality among auditors in Nigeria.

5.2 Summary of Findings

This study investigated the effect of stress antecedents workload, budget attainability, budget emphasis, role conflict, and leadership behaviour on audit quality among auditors in Nigeria. Data were collected from 120 auditors across Big Four and non–Big Four firms, and analysed using descriptive statistics, reliability tests, and multiple regression. The descriptive findings indicated that auditors in Nigeria experience substantial stress arising from heavy workloads, tight deadlines, multiple client engagements, and long working hours. Respondents also reported challenges relating to unrealistic audit budgets, strong emphasis on meeting budget targets, conflicting job expectations, and diverse leadership styles across audit firms.

The results from the hypotheses testing provided deeper insights into these relationships. Specifically, the findings revealed the following:

1. Workload has a significant effect on audit quality, as indicated by a p-value of 0.000. This shows that auditors' professional judgment and ability to carry out thorough audit procedures are influenced by the level of workload and time pressure they encounter.
2. Budget attainability significantly affects audit quality ($p = 0.001$). Auditors perform better when budgets are realistic and achievable, as attainable budgets reduce stress and allow for adequate audit procedures.
3. Budget emphasis has a significant effect on audit quality ($p = 0.006$). Excessive pressure to meet time budgets often leads auditors to cut corners, underreport hours, or reduce audit steps, thereby compromising quality.
4. Role conflict significantly affects audit quality ($p = 0.000$). Conflicting expectations from clients, firm management, and professional standards negatively impact auditors' independence and the quality of audit work.

5. Leadership behaviour has a significant effect on audit quality ($p = 0.001$). Supportive and participatory leadership enhances audit performance, while authoritarian leadership increases stress and reduces audit effectiveness.

6. The regression results further showed that the combined stress antecedents explained 50.7% of the variation in audit quality, demonstrating that organisational pressures, budgeting practices, role clarity, and leadership style collectively shape the quality of audit outcomes.

7. Overall, the findings underscore the need for improved workload management, realistic budgeting, balanced organisational expectations, clear role definitions, and supportive leadership within audit firms to enhance audit quality in Nigeria.

5.3 Conclusion

Based on the findings, the study concludes that stress antecedents play a critical role in shaping audit quality in Nigeria. High workload significantly undermines auditors' ability to maintain accuracy, objectivity, and professional scepticism. Excessive budget emphasis creates pressure that encourages behaviours such as under-reporting audit hours and prioritising speed over quality. Role conflict also reduces audit effectiveness, as auditors are often torn between meeting client expectations and complying with professional standards. On the other hand, realistic and attainable budgets improve audit quality by reducing time pressure and allowing auditors to

execute procedures more rigorously. Supportive leadership behaviour enhances communication, guidance, and stress management, thereby positively influencing audit performance. Overall, improving audit quality requires a balanced organisational environment where stressors are well managed and professional diligence is prioritised.

5.4 Recommendations

Based on the conclusions, the following recommendations are made:

1. Audit firms should adopt workload management strategies such as equitable task distribution, phased scheduling of engagements, and periodic rotation of complex assignments. This will help auditors maintain professional scepticism and accuracy.
2. Firms should review budgeting procedures and incorporate auditors' input when setting timelines and resource expectations. Realistic budgets will reduce stress and minimise the likelihood of compromised audit procedures.
3. Management should strike a balance between cost efficiency and audit quality. Excessive insistence on budget compliance should be replaced with a more flexible approach that considers engagement risk and client complexity.

4. Clear communication of expectations from both firm management and clients is necessary. Firms should provide auditors with strong institutional backing when independence issues arise.

5. Supervisors should adopt participatory and supportive leadership styles. Encouraging open communication, providing guidance, and prioritising staff well-being can reduce stress and enhance audit performance.

6. Firms should introduce periodic training on stress management, professional ethics, and time management. Wellness programmes may also help auditors cope with work pressure more effectively.

5.5 Contribution to Knowledge

This study contributes to existing knowledge in the following ways:

1. The study provides current empirical evidence on how workload, budget attainability, budget emphasis, role conflict, and leadership behaviour affect audit quality within Nigerian audit firms.

2. By integrating multiple stress antecedents simultaneously, the research enriches theoretical perspectives on how organisational and behavioural factors jointly determine audit quality.
3. The findings highlight specific organisational practices budgeting, leadership style, and role clarity that firms can adjust to improve audit outcomes.
4. The results offer guidance to ICAN, ANAN, and ACCA on developing policies and training modules aimed at reducing audit stress and enhancing professional scepticism.

5.6 Suggestions for Further Studies

Future research may:

1. Examine the effect of stress antecedents on audit quality using longitudinal data rather than cross-sectional surveys.
2. Explore additional stressors such as technological pressure, client complexity, or regulatory changes.
3. Compare stress quality relationships between public sector auditors and private sector auditors.

4. Employ qualitative methods to gain deeper insights into how auditors experience and manage stress.

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APPENDIX

QUESTIONNAIRE DEPARTMENT OF ACCOUNTING FACULTY OF MANAGEMENT SCIENCE UNIVERSITY OF BENIN

Auditor Stress Factors and Audit Quality

Dear Sir/Madam,

REQUEST FOR YOUR COOPERATION IN COMPLETING THE QUESTIONNAIRE

I, Esabu Sarah Animie a final year student in the Department of Accounting, Faculty of Management Science, University of Benin. I am conducting this research as part of the requirements for the award of a Bachelor of Science (B.Sc.) degree in Accounting.

The purpose of this study is to evaluate the Auditor Stress Factors and Audit Quality. Your honest and unbiased responses are essential for the success of this research.

All responses provided will be treated with the strictest confidentiality and will be used solely for academic purposes. You are encouraged to respond sincerely to each question based on your knowledge and professional experience.

Participation in this research is voluntary, and you may choose to withdraw at any stage without any negative consequence.

Thank you for your time, effort, and valuable contribution to this academic work.

Confidentiality Declaration:

All information provided in this questionnaire will be kept confidential and used exclusively for academic purposes. No personal identifiers will be disclosed in the research report, and the data will not be shared with any third party.

**Questionnaire
on
Auditor stress factors and audit quality**

PART I: Demographic Information

(Please tick ✓ the appropriate option)

1. Gender:

Male

Female

2. Age Bracket:

Below 25 years

25–34 years

35–44 years

45 years and above

3. Educational Qualification:

- Bachelor's Degree (BSC/BA)
- Master's Degree (MSC/MA)
- Doctorate (PhD)
- Other (please specify) _____

4. Professional Certification

- ICAN
- ANAN
- ACCA
- Other (please specify) _____

5. Years of Statutory Audit Experience:

- Below 2 years
- 2–5 years
- 6–10 years
- Above 10 years

6. Type of Audit Firm:

- Big Four
- Non-Big Four

PART II

Response Scale (for Sections A–F)

Please indicate your opinion on each statement by ticking the appropriate option: SA = Strongly Agree, A = Agree N = Not Sure, D = Disagree, SD = Strongly Disagree

Section A: WORK LOAD

S/ N	Statement	SA	A	N	D	SD
1	My audit assignments often require working long hours.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	I handle multiple audit clients simultaneously.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Heavy workload affects the accuracy of my audit work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	I feel mentally exhausted due to excessive audit workload.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Workload pressure reduces my ability to maintain professional skepticism.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section B: Budget Attainability

S/ N	Statement	SA	A	N	D	SD
6	The audit time budgets set by my firm are realistic and achievable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Unrealistic budgets increase my work-related stress.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	I sometimes compromise audit procedures to meet tight deadlines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Budget targets in my firm are difficult to achieve under	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	normal conditions.					
10	Unattainable budgets negatively affect the quality of audit reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section C: Budget Emphasis

S/ N	Statement	SA	A	N	D	SD
11	My firm places strong emphasis on completing audits within budgeted time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Meeting budget targets is more important than audit quality in my firm.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Excessive focus on budgets creates unnecessary pressure during audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	I sometimes under-report audit hours to meet budget targets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Management frequently reminds us about budget limits during audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section D: Role Conflict

S/N	Statement	SA	A	N	D	SD
16	I experience conflicting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	expectations from clients and firm management.					
17	Meeting client needs sometimes conflicts with maintaining audit independence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	I face difficulties balancing professional standards with firm deadlines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	I am often torn between audit quality and client satisfaction.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	I feel pressured to compromise professional judgment due to client relationships.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section E: Leadership Behaviour

S/N	Statement	SA	A	N	D	SD
21	My supervisor provides adequate guidance and support during audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Leadership style in my firm helps reduce stress among auditors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	My manager encourages open communication about work challenges.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

24	Authoritarian leadership style increases pressure on audit teams.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25	Leaders in my firm value staff well-being alongside audit performance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section F: Audit Quality

S/N	Statement	SA	A	N	D	SD
26	I always apply professional skepticism throughout the audit process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Stress factors influence my ability to detect material misstatements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28	I sometimes rely on client explanations without sufficient evidence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	Audit stress affects my objectivity and judgment quality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30	My firm has strong policies that promote high audit quality despite stressors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>