



The Mediating Influence of Technology Use on the Relationship Between Audit Workload and Audit Quality

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DOI : <https://doi.org/10.55248/gengpi.6.0325.1112>

ABSTRACT

Undoubtedly, the world was in an era where technological advancements and digital transformation became fast-paced, especially in reshaping industries which include the field of auditing. Auditors worldwide significantly experienced increasing workload due to the continuous escalation of financial transactions complexity, regulatory requirements, risk management, and clients' demands. This study aimed to assess the mediating influence of technology use on the relationship between audit workload in terms of job stress, job performance, and audit practices and audit quality in terms of timeliness and accuracy. The researchers utilized descriptive statistics, Pearson's r correlational research design, and linear regression analysis to summarize the behaviors and characteristics of auditors within Baliwag City, Bulacan through snowball sampling. The findings revealed that high audit workload results in stress, decreased concentration, and decreased audit quality if not managed. Although technology enhances audit effectiveness, it does not directly improve audit quality in terms of timeliness and accuracy. The researchers concluded that technology use was not a mediating factor on the linkage between audit workload and audit quality. Respondents realized that workload significantly impacts the quality of their work wherein time pressure remains the most common issue despite technological contribution to automation of tasks. Since technology does not enhance quality directly, balancing workload management, communication, training, and resource allocation are the suggested recommendations.

Keywords: Auditors, Audit Quality, Audit Workload, Descriptive-Correlational with Mediation, Snowball Sampling, and Technology Use

1. INTRODUCTION

Without a doubt, the world was in an era where technological advancements and digital transformation became fast-paced, especially in reshaping industries which include the field of auditing. Auditors worldwide significantly experienced increasing workload due to the continuous escalation of financial transactions complexity, regulatory requirements, risk management, and clients' demands. Even back in the 1980s, it was founded that there was a possibility that audit behavior deteriorated due to tight time constraints (Kelley & Seller 1982, as cited in Persellin et al., 2019). This was further supported by the study of Suhayati (2022), stating high-pressure workloads can lead to dysfunctional behaviors and negative impact on auditors' professional abilities that diminish their capabilities.

Correspondingly, Persellin et al. (2019) had surveyed over 700 auditors in relation to audit workloads and quality itself. Their findings showed that auditors had a maximum threshold of work hours each week to achieve good quality work. However, in reality, they worked for 5 extra hours per week on average, with an additional 20 hours during the busiest time of the year. Another study also proved this claim given that Hwang and Hong (2022) concluded that when the actual audit hours exceeded budgeted hours, the quality of the audit declines as a consequence of how intense the auditor's workload was.

According to Cancela (2023), experienced professionals, such as accountants, also encountered gray areas during audit season due to the volume of audit work. This is the main reason why they classify it as the most hectic time for them. A report from the International Federation of Accountants (IFAC) that was written by Blood and Yong (2024) states that there is a 17% decline in registered CPAs, including auditors who left their jobs, according to the statistics provided by the Wall Street Journal in year 2022 which was viewed as a serious issue globally. Based on the data gathered by the ACCA Global Talent Trend 2023 report from its 8,405 respondents, some of the factors affecting such occurrence include burnout from long working hours and technology concern.

In connection with this, implementation of technology-driven audit solutions became rampant in Asia Pacific given that its usage was being considered by 65% of the region's firms and organizations as mentioned in the 27th study of PwC, i.e., in 2024 (Narayanan & McLiver, 2024). The technological advancements they were referring to is the adoption of Generative Artificial Intelligence (GenAI) and other automated audit tools that is believed to enhance efficiency and compliance. Although it reduces the burden on auditors, the research about their actual impact on audit workload and audit quality is still ongoing. In the Philippine context, the chairperson of the Commission on Audit (COA) already aims to transform the state audit digitally, including the development of a technology-driven accounting system that is in accordance with international standards. E-audit is introduced to conduct audits through the support of technology, which improves audit techniques and procedures (Cordoba, 2023). With the help of artificial intelligence and the development of an automated system, recognizing data patterns and detecting fraud become easier to spot.

Despite the recognized benefits of technology use in auditing, a significant gap exists in apprehending its mediating influence on the relationship between audit workload and audit quality. Basically, there were limited studies relating to the purpose of this study which is specifically intended in a smaller geographical area of the Philippines. Bridging this gap would allow local auditing firms and regulators to become more aware of these kinds of problems and eventually increase their efforts to monitor it and optimize the use of technology that would help in managing workloads.

This study was significant due to its contribution for a deeper understanding regarding the use of technology and how it influenced the relationship between audit workload and audit quality which is beneficial to several key individuals and organizations. Primarily, it aids auditors to assess whether opting for utilization of technology when performing an audit engagement would result into a more desirable outcome without exerting excessive time and effort. Aside from that, the findings of the study will highlight opportunities for technology developers, audit firms, and standard-setting bodies by identifying material improvements that requires more focus and attention. Through valuable recommendations that this study provided for the said industry practitioners and even in an academic setting, the existing research gap was addressed.

In this study, the researchers aimed to examine the mediating influence of technology use on the relationship between audit workload and audit quality, using the information gathered from the auditors within the City of Baliwag, Bulacan, Philippines. Specifically, it seeks to determine their workloads, focusing on job stress, job performance, and audit practices and their perceived impact on audit quality in terms of timeliness and accuracy. Additionally, it involved investigating the extent to which technology alleviates the unfavorable effects of the previously mentioned variables and the barriers for achieving an effective and convenient adoption of technology. The data collected in this study played an important role in understanding the relationship and influence among the variables given that it could also provide recommendations as basis for evidence, particularly in optimizing audit processes.

2. THEORETICAL FRAMEWORK

JOB DEMANDS-RESOURCES (JD-R) THEORY

Demerouti et al. (2001) developed the JD-R model, integrating the job demands-resources distinction (Lee & Ashforth, 1996) and burnout framework (Maslach et al., 1996) (Taris & Schaufeli, 2015). Basically, this model operates on the principle that each job is characterized by two distinct risk factors related to stress and burnout (Demerouti et al., 2001, as cited in Bakker & Demerouti, 2017). The JD-R model identifies two stress-related risk factors: job demands (physical, cognitive, emotional pressures) and job resources (psychological, social, organizational support) (Schaufeli & Bakker, 2004, as cited in Ribeiro et al., 2016). JD-R explains how audit workload (job demand) affects audit quality (outcome) and how technology (job resource) mediates this relationship.

In this study, audit workload, comprising of job stress, job performance, and audit practices, represented a significant job demand that can negatively affect the quality of an audit. On one side, technology use acts as a job resource by streamlining audit processes, relieving stress and enhancing performance. Additionally, in a prior investigation involving 14,337 respondents, it was discovered that the availability of job resources actually lessened the negative consequences of job demands (Clays et al., 2016), which is also consistent with the findings in the aforementioned study. To put it simply, this study aims to determine how the various job demands faced by auditors and the available job resource actually influence the quality or outcome of the auditor's report.

In line with this, the primary idea discussed in this study is also consistent with the conclusion highlighted by Molina-Sánchez et al. (2019), which suggests that the JD-R model can be used to describe the relationship in which job demands produce stress, whereas the job resources available to the professional contributes to their motivation, which in turn, positively affecting the audit quality. Dežmar Krainz et al. (2019) found that job resources help mitigate burnout caused by high job demands. Their research reveals that there is a significant relationship between information availability (a job resource) and the impact of workload (a job demand) on mental health among public transportation drivers. Specifically, high levels of information awareness (a job resource) can mitigate the detrimental effects of heavy workloads on employee well-being. Comparably, the study conducted by Chen and Chen (2018) supported the previous study seeing as how the results gathered from the self-administered questionnaire involving 807 respondents showed that job resources have a significant effect on burnout.

Interestingly, Danudoro et al. (2021) arrived at a different conclusion from the aforementioned studies. They claimed that although job demands positively and significantly affect burnout, the results also showcase the failure of job resources to be the moderating variable on the impact of job demands towards burnout. Their research suggests that only specific job resources, such as social support, effectively moderate the relationship between job demands and burnout, and even then, only under certain conditions. It suggests that the type and level of job resources, as well as the specific demands involved, are critical factors in determining whether moderation would actually occur.

This study highlighted technology as a key factor in mitigating the impact of audit workload on audit quality using the JD-R model. After all, with the increasing adoption of digital transformation strategies by various companies these days, the role of technology as a job resource becomes increasingly crucial in sustaining audit quality in the face of heavy workloads. Enhancing job resources, particularly technology, helps auditors manage heavy workloads and maintain audit quality.

2.1 TECHNOLOGY ACCEPTANCE MODEL (TAM)

As determined in the research undertaken by Pedrosa et al. (2020), the use of technology in auditing has already been universally known as a key factor when it comes to the assessment and improvement of the effectiveness and efficiency of audit services, therefore, performing different audit procedures without utilizing all the existing technological innovations has already become highly impractical for modern-day auditors. Acceptance by auditors of technology is critical in maintaining audit quality. Therefore, this study relies on the Technology Acceptance Model (TAM) to further determine the mediating role of technology use in the audit workload and audit quality relationship. To that end, TAM will be employed in analyzing whether or not the use and adoption of technological tools by auditors indeed facilitate reducing job stress, enhancing job performance, and reducing the complexity of audit practice, hence leading to more timely and accurate audit reports.

According to Selase et al. (2019), Davis (1989) initially proposed the TAM which asserts there are two principal factors accounting for user attitudes and intentions towards the adoption and usage of new technologies. The third is the Perceived Usefulness that shows to what degree the users believe that using a technology will enhance their performance or productivity, and finally the Perceived Ease of Use, which reveals users' perspectives on the simplicity and ease of operation of the technology (Abdullah et al., 2017). In essence, TAM suggests that users' intentions to adopt and utilize technology in their work are largely influenced by their perception that it is not only useful but simple to use. It should, therefore, come as no surprise that numerous researchers assumed that TAM is the strongest, most parsimonious, and most influential model to predict and account for users' acceptance and adoption behavior towards technology (Rao Hill et al., 2011, cited in Selase et al., 2019).

In an earlier study by Thottoli et al. (2022), the adoption of emerging technology tools in the audit process not only leads to increased productivity and improved gathering adequate and relevant audit evidence, but also in minimizing the time required to conduct different audit procedures as well as in minimizing the overall cost of operation of audits. Similarly, Okab (2013, as cited in Thottoli et al., 2022) declared that the adoption of emerging technology tools in auditing has facilitated improvements in the quality of audit services, increased operational profitability for audit firms, and mitigated audit risks.

In view of these facts, TAM was relevant as it provides framework for understanding how auditors' acceptance of technology influences audit efficiency, accuracy, and its overall audit quality. By application of the said framework, this study contributes to research literature on how technology enhances audit effectiveness and efficiency.

3. CONCEPTUAL FRAMEWORK

Complex financial transactions increased auditors' workload, affecting audit quality. Moreover, technology enhances audit efficiency and reduces workload. It is examined in this study as a mediating factor in audit quality. The framework below visualizes relationships among key variables and guides hypothesis testing on technology's role.

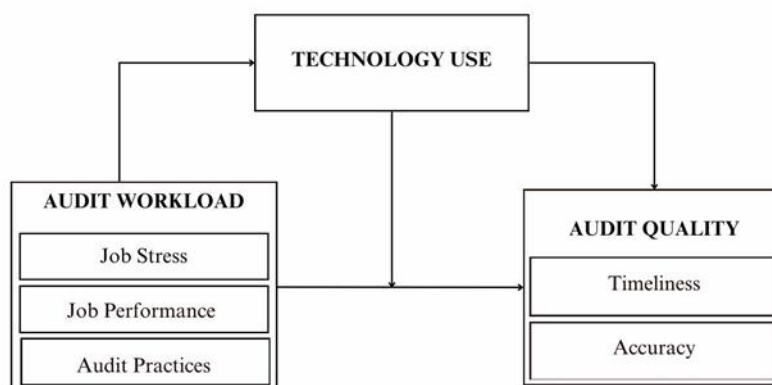


FIGURE I. *Conceptual Framework*

In this context, workload, according to the study by Cain (2007, as cited in Longo, et al., 2022), generally encompasses the demands placed onto users, all the work that workers must do to satisfy those demands, as well as what comes out of their efforts in attempting to meet those demands. On the other hand, Di Domenico and Nussbaum (2008, as cited in Rodrigues, 2018) argues that workload is not solely determined by how much work there is, but also by the exigence or nature of that work, the circumstances under which the task is performed, as well as how it interacts with the skills and personal characteristics of each individual. Accordingly, audit workload refers to the cumulative burden endured by auditors. Additionally, as the study's

independent variable, it incorporates factors such as job stress, job performance, and audit practices. Job stress refers to the psychological strain that arises from an imbalance between the demands of a profession and an individual's capacity to meet them (Zahra et al., 2018). To put it simply, job stress is experienced when the demands of work exceeded an employee's perceived ability to control and manage them, thereby adversely affecting their performance at work as well. Job performance is defined as the extent to which individuals achieve their personal work targets, meet various expectations, reach established benchmarks or criteria, and ultimately contributing to the organization's overall success (Johari et al., 2019). Audit practices involve the methodologies and procedures that auditors employ in order to conduct their assessments, which includes their adherence to regulatory requirements as well as internal controls (Chan and Vasarhelyi, 2018).

Audit quality refers to the auditor's ability to detect and report misstatements (Angelo, 1988, as cited in Zahid et al., 2022). Accordingly, as the dependent variable in the study, audit quality is characterized by the timeliness and accuracy of audit reports. Audit timeliness ensures financial information remains relevant (Arowoshegbe et al., 2017). Consistently, audit timeliness pertains to the promptness with which audit findings are reported, ensuring that financial information remains relevant and useful for decision-making (Nyongesa et al., 2024). Accuracy is essentially a measure of how close the estimates are to their true values (Beavis, 2019). Basically, accuracy in the context of an audit involves the correctness and reliability of the financial statements of an entity as assessed by auditors by ensuring that all data have been fairly recorded and presented (Stein, 2000, as cited in Bukenya, 2014). Technology use involves digital tools and automated systems that reduce workload and enhance audit quality (Brás et al., 2024). For this reason, the study posits that technology use serves as the mediating variable influencing the relationship between audit workload and audit quality.

4. RESEARCH QUESTIONS

This study aimed to assess the mediating influence of technology use on the relationship

between audit workload in terms of job stress, job performance, and audit practices and audit quality in terms of timeliness and accuracy. Specifically, it intended to answer the following questions:

1. How may the audit workload among the respondents be described in terms of:
 - 1.1. job stress
 - 1.1.1. job performance
 - 1.2. audit practices
2. How may the audit quality among the respondents be described in terms of:
 - 2.1. timeliness
 - 2.2. accuracy
3. How may the technology use among the respondents be described?
4. Is there a significant relationship between audit workload and audit quality?
5. Is there a significant relationship between audit workload and technology use?
6. Is there a significant relationship between technology use and audit quality?
7. Does technology use significantly influence the relationship between audit workload and audit quality?

5. HYPOTHESIS

This study was guided and tested through the following hypotheses:

Ho: There is no significant relationship between audit workload and audit quality.

Ho: There is no significant relationship between audit workload and technology use.

Ho: There is no significant relationship between technology use and audit quality.

Ho: Technology use does not significantly influence the relationship between audit workload and audit quality.

6. SIGNIFICANCE OF THE STUDY

The findings of the study would be significant in understanding how the use of technology affects the relationship between audit workload and audit quality. Auditors normally have heavy workloads that may stress them and affect the timeliness and accuracy of their reports. By examining how

technology improves workload management and improves audit quality, this study greatly benefits auditors, audit firms, technology and software developers, standard-setting bodies, and future researchers.

Auditors. This study can inform auditors and accounting professionals whether technology use could reduce stress and enhance their work performance. Knowing how these computer applications help in auditing can encourage them to maximize the usage of technology to effectively and efficiently complete such assigned work and produce quality reports.

Audit Firms. This scholarly work could be used by accounting and audit firms to decide wisely whether it is worth spending money on investing in technology. If computer applications or digital tools ensure accuracy and efficiency, firms can make better financial decisions on whether they should upgrade their systems. It can also help to reduce employee burnout and improve overall productivity.

Technology and Software Developers. The findings of the study may provide insights into what auditors and audit firms need. Having said that, it enables developers to create better audit-related software that optimizes workload management and enhances audit quality. This can result in more efficient and user-friendly computer applications that are specifically designed for the profession.

Standard-setting Bodies. This research demonstrates how technology affects auditing procedures and standards and enlighten regulatory and professional accounting organizations about the possibilities of digital audits and it can improve even public sector auditing. The results can serve as an empirical evidence on the need to update and revise current guidelines to ensure technology tools are in line with ethical and quality expectations in the profession.

Future Researchers. This study functions as a foundation for researching audit workload, technology usage, and audit quality. It offers valuable information that future research can build on, whether by researching new audit technologies, other determinants of audit efficiency, or testing the results in other environments. This study can also identify areas that need more further exploration and focus, allowing future researchers to improve auditing practices over time.

7. SCOPE AND DELIMITATIONS

The focus of this study was to determine the mediating influence of technology use on the relationship between audit workload (i.e., job stress, job performance, and audit practices) and audit quality (i.e., timeliness and accuracy). As technology is becoming highly integrated into auditing, gaining sufficient understanding to better comprehend the demands of the profession would provide insights to the researchers seeking the same field.

The study was conducted in year 2025 from the month of November to March, generally limited to auditors working in accounting and/or audit firms in Baliwag, Bulacan, Philippines, during the first quarter of the fiscal year 2025. Due to time constraints, the study's primary focus was on a specific period of the auditing cycle rather than capturing long-term trends. The study aims to explore technology use in auditing and would only consider currently implemented technology tools.

The study was gathered from self-reported surveys, and there is a high possibility of overstating technology's accuracy on improving audit quality and participants may be reluctant to disclose key factors associated with audit workload due to work security concerns. This study utilizes a descriptive-correlational research design with mediation analysis, while the data gathering instrument suitable for this study is a structured survey questionnaire that has been adapted and modified from two reliable and validated sources. The questionnaire was divided into sections which contained questions that were designed to identify various contributing factors to the key construct of the study. The data analysis used in this study was descriptive-correlational statistics with mediation analysis through the usage of mean, standard deviation, Pearson's r , and linear regression analysis.

8. RESEARCH DESIGN

The researchers utilized an online survey questionnaire, using descriptive-correlational research design with mediation analysis to satisfy the main goal and purpose of the study which is to describe and summarize the behaviors and characteristics of auditors within Baliwag City, Bulacan, concerning audit workload, quality, and technology use. Descriptive evaluation quantitative research design is a technique that provides an overall description of the audit workload in terms of job stress, job performance, and audit practices. This was also applied to describe the audit quality in terms of timeliness and accuracy and the technology use among the respondents.

On the other hand, the correlational evaluation quantitative research design refers to the examination of the significant relationship between audit workload and audit quality. This was also utilized to determine the significant association between audit workload and technology use; similar with, technology use and audit quality. Moreover, a mediation analysis was done to assess and test the effect of technology use on the relationship between audit workload and audit quality. These approaches are suitable for evaluating the influence and relationships among the variables, uncovering insights into the factors associated with each one.

9. RESPONDENTS

The researchers intended to gather data from a least fifteen (15) auditors working in accounting and/or audit firms in Baliwag, Bulacan, Philippines, during the first quarter of the fiscal year 2025. Satisfaction of the following criteria is a must: (1) at least two years of professional work experience in accounting and/or audit firm/s and (2) prior experience of using technology for audit-related tasks, regardless of age and gender. Auditors who satisfy all the aforementioned criteria were invited to participate through professional networks and industry affiliations to guarantee that the respondents have the necessary expertise when it comes to auditing as well as an actual experience on the application or use of technology in the practice of their profession.

Given the specialized nature of this study, particularly in identifying suitable participants, a snowball sampling approach will be employed to ensure a broader and more diverse sample. This method enhances the accuracy and reliability of the study's findings by reaching auditors with relevant expertise and experience. The recruitment process will begin with an initial group of participants who meet the study's criteria. These initial participants will then assist in referring as well as distributing the research instrument to other eligible auditors, ensuring that all subsequent respondents align with the established qualifications. Consequently, data collection will be conducted using a structured survey questionnaire, which will be adapted to accommodate the time and availability of the respondents.

10. INSTRUMENT

The data gathering instrument used in this study is an adapted and modified survey questionnaire taken from two validated and reliable sources for the purpose of ensuring it reflects the defined research questions. The first source, titled "Auditor Stress: Antecedents and Relationships to Audit Quality" by Mohd Nor (2011) investigates the relationship between audit workload in terms of job stress, job performance, and audit practices and audit quality in terms of timeliness and accuracy. Thereafter, Al-Ateeq et al.'s (2022) work, titled "Big Data Analytics in Auditing and the Implications for Audit Quality: A Study Using the Technology Acceptance Model (TAM)," so to speak looks into the role of technology use on the total quality of the auditor's report.

Consequently, the questionnaire was divided into three main sections, each addressing the core variables highlighted in the study, namely audit workload, audit quality, and technology use. Each section contained questions that designed to identify various contributing factors to the key construct of the study. Accordingly, the 4-point Likert scale (1 = Strongly Disagree to 4 = Strongly Agree) was used to capture the respondents' perspectives about the provided questions and statements. This format also ensures that the data collected would be quantifiable and consistent with the objectives of the study.

In relation to audit workload, the questionnaire was composed of 3 different subscales representing each of its respective factors with corresponding number of items and reliability values, namely job stress (number of items=18; Cronbach α reliability measure=.887), job performance (number of items=12; Cronbach α reliability measure=.912), and audit practices (number of items=14; Cronbach α reliability measure=.774). In relation to audit quality, the questionnaire was composed of 2 different subscales for each of its factors with corresponding number of items and reliability values, namely timeliness (number of items=9; Cronbach α reliability measure=.738), and accuracy (number of items=15; Cronbach α reliability measure=.755). Conversely, the other questionnaire adapted for technology use was only composed of one subscale with corresponding number of items and reliability value (number of items=15; Cronbach α reliability measure=.936). Provided the Cronbach α reliability measure, the adapted questionnaire is acceptable and recommended to use.

11. DATA GATHERING PROCEDURE

The data gathering procedures were composed of three main steps to ensure reliability of the data being collected. The step conducted in the first stage is the preparation of the questionnaire from two reliable and validated sources wherein it was reviewed and subsequently adapted and modified, including the elimination of the "neutral" option, to make sure that it is aligned with the general objectives and specific research questions of the study. This was followed by the implementation of pilot testing which is classified as the second stage before moving forward to the final stage to eliminate unnecessary information and determine the appropriate adjustments. Finally, the research instrument was already available for distribution and it is worth noting that prior to administering the survey questionnaire, the researchers first sought approval. Under the research adviser's guidance, the researchers administered the questionnaire through Google Forms.

Given the busy and tight schedules of the auditors, the opted distribution method was conducted electronically which was tailored with the flexibility of their schedules. They were then asked about their availability and permission while informing them about the purpose of the data collected from them and how this information will be handled. The respondents of the study were advised that their participation was entirely voluntary, and they had the privilege to withdraw from their involvement at any time, in compliance with Republic Act No. 10173, also known as the "Data Privacy Act of 2012." In line with this, the ideal time for completing the survey is 10 to 15 minutes which is enough for allowing the flexibility in the schedules of both the researchers and respondents. The answers they provided on the questionnaire would be kept completely confidential and used exclusively for the stated purpose.

12. DATA ANALYSIS

The data gathered in this study were analyzed and interpreted using a statistical software, Jamovi. Descriptive statistics were used, including mean and standard deviation, for the analysis of collected data. This was applied to describe the audit workload in terms of job stress, job performance, and audit practices; audit quality in terms of timeliness and accuracy; and technology use. To test the null hypothesis regarding the significant relationship between: (1) audit workload and audit quality, (2) audit workload and technology use, and (3) technology use and audit quality; Pearson's r moment correlation was utilized. Aside from that, linear regression analysis was used to identify the significant influence of technology use on audit workload and audit quality.

13. ETHICAL CONSIDERATIONS

This study strictly followed the ethical standards to guarantee that the rights, privacy, and well-being of all respondents are well protected, as required by the Data Privacy Act of 2012 (Republic Act No. 10173) and related research ethical standards. Participants were provided with an informed consent form before answering the survey, which indicates the purpose of the study, their role, and their rights, including their voluntary participation and right to withdraw at any time without any consequences.

To ensure confidentiality and anonymity, no personal or sensitive data were gathered, and responses were utilized solely for research purposes. Any information revealed in the findings will be presented in a manner that will not identify any particular participant or organization.

This study was done with the conduct of ethical procedures, including informed consent, beneficence, and justice. The participants are treated equally, their privacy is respected, and care is taken not to subject them to any harm at all. Through the ethical procedures, this study maintains its validity and integrity while safeguarding the rights and well-being of all the participants.

14. RESULTS AND DISCUSSION

This section presents the findings of the study, which were interpreted based on statistical significance and supported by relevant literature to demonstrate the extent to which audit workload, measured through job stress, job performance, and audit practices, affected audit quality, assessed in terms of timeliness and accuracy, through technology use, acting as a mediator between the relationship of the variables. Descriptive statistics were applied to effectively summarize the responses gathered among auditors within Baliwag, Bulacan, providing a comprehensive overview into their views and experiences. Meanwhile, inferential statistical tests, particularly correlational analysis and linear regression analysis, were conducted to examine the strength and significance of the relationships among the variables discussed in the study.

Table 1 - Descriptive Measures of Auditor's Workload in terms of Job Stress in the City of Baliwag, Bulacan.

No.	Job Stress		1	2	3	4	Mean	SD	VI																																																																																																				
1	I have too little authority to carry out the responsibilities assigned to me.	f	10	7	0	0	1.41	0.507	SD																																																																																																				
		%	58.8	41.2	0	0				2	The scope and responsibilities of my job are unclear.	f	10	6	1	0	1.47	0.624	SD	%	58.8	35.3	5.9	0	3	I do not know what opportunities for promotion exist for me.	f	10	6	1	0	1.47	0.624	SD	%	58.8	35.3	5.9	0	4	I have too heavy a work load, one that I cannot possibly finish during an ordinary workday.	f	4	4	9	0	2.29	0.849	D	%	23.5	23.5	52.9	0	5	I think I will not be able to satisfy the conflicting demands of various people over me	f	2	13	2	0	2.00	0.500	D	%	11.8	76.5	11.8	0	6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD	%	64.7	35.3	0	0	7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD
2	The scope and responsibilities of my job are unclear.	f	10	6	1	0	1.47	0.624	SD																																																																																																				
		%	58.8	35.3	5.9	0				3	I do not know what opportunities for promotion exist for me.	f	10	6	1	0	1.47	0.624	SD	%	58.8	35.3	5.9	0	4	I have too heavy a work load, one that I cannot possibly finish during an ordinary workday.	f	4	4	9	0	2.29	0.849	D	%	23.5	23.5	52.9	0	5	I think I will not be able to satisfy the conflicting demands of various people over me	f	2	13	2	0	2.00	0.500	D	%	11.8	76.5	11.8	0	6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD	%	64.7	35.3	0	0	7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0										
3	I do not know what opportunities for promotion exist for me.	f	10	6	1	0	1.47	0.624	SD																																																																																																				
		%	58.8	35.3	5.9	0				4	I have too heavy a work load, one that I cannot possibly finish during an ordinary workday.	f	4	4	9	0	2.29	0.849	D	%	23.5	23.5	52.9	0	5	I think I will not be able to satisfy the conflicting demands of various people over me	f	2	13	2	0	2.00	0.500	D	%	11.8	76.5	11.8	0	6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD	%	64.7	35.3	0	0	7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0																									
4	I have too heavy a work load, one that I cannot possibly finish during an ordinary workday.	f	4	4	9	0	2.29	0.849	D																																																																																																				
		%	23.5	23.5	52.9	0				5	I think I will not be able to satisfy the conflicting demands of various people over me	f	2	13	2	0	2.00	0.500	D	%	11.8	76.5	11.8	0	6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD	%	64.7	35.3	0	0	7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0																																								
5	I think I will not be able to satisfy the conflicting demands of various people over me	f	2	13	2	0	2.00	0.500	D																																																																																																				
		%	11.8	76.5	11.8	0				6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD	%	64.7	35.3	0	0	7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0																																																							
6	I am not fully qualified to handle my job.	f	11	6	0	0	1.35	0.493	SD																																																																																																				
		%	64.7	35.3	0	0				7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D	%	23.5	64.7	11.8	0	8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0																																																																						
7	I do not know what my supervisor thinks of me and how he/she evaluates my performance	f	4	11	2	0	1.88	0.600	D																																																																																																				
		%	23.5	64.7	11.8	0				8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD	%	35.3	64.7	0	0																																																																																					
8	I cannot get information needed to carry out my job.	f	6	11	0	0	1.65	0.493	SD																																																																																																				
		%	35.3	64.7	0	0																																																																																																							

9	I have to decide things that affect the lives of people I know.	f	2	4	11	0	2.53	0.717	A	
		%	11.8	23.5	64.7	0				
10	I may not be liked and accepted by the people I work with.	f	6	10	1	0	1.71	0.588	SD	
		%	35.3	58.8	5.9	0				
11	I am unable to influence my immediate supervisor's decisions/actions that affect me.	f	4	13	0	0	1.76	0.437	D	
		%	23.5	76.5	0	0				
12	I do not know what my co-workers expect of me.	f	8	9	0	0	1.53	0.514	SD	
		%	47.1	52.9	0	0				
13	The amount of work I have to do may impact how well I do it.	f	0	2	11	4	3.12	0.600	A	
		%	0	11.8	64.7	23.5				
14	I have to do things on the job that are against my better judgment.	f	6	11	0	0	1.65	0.493	SD	
		%	35.3	64.7	0	0				
15	My job tends to interfere with my family life.	f	2	10	5	0	2.18	0.636	D	
		%	11.8	58.8	29.4	0				
16	I am given enough time to do what is expected of me on my job.	f	3		2	10	2	2.65	0.931	A
		%	17.6	11.8		58.8	11.8			
17	It often seems like I have too much work for one person to do.	f	0	6	8	3	2.82	0.728	A	
		%	0	35.3	47.1	17.6				
18	The performance standards on my job are too high.	f	2	6	7	2	2.53	0.874	A	
		%	11.8	35.3	41.2	11.8				
Overall							2.00	0.256	D	

Legend:	Rating	Verbal Interpretation
	3.25- 4.00	Strongly Agree SA
	2.50- 3.24	Agree A
	1.75- 2.49	Disagree D
	1.00 -1.74	Strongly Disagree SD

Table 1 shows the mean and standard deviation along with its verbal interpretation on the audit workload of auditors in terms of job stress. Based on the results, the most significant stressor among the respondents was statement 13 ($M = 3.12$, $SD = 0.600$) that was verbally interpreted as "Agree." This means that the weight of excessive work contributes more to the job stress compared to the other stressors, making them feel pressured and overwhelmed when assigned with myriad of tasks. This finding aligns with the study of Suhardianto et al. (2020) wherein they found that job stress is regulated by the ability to manage work demand.

On the other hand, the least significant stressor was identified to be item 6 with a mean of 1.35 and a standard deviation of 0.493 which is under the category of "Strongly Disagree." This indicated that the respondents generally feel competent, confident, and well-informed when it comes to performing their roles. A positive psychological well-being weakens the job stress of auditors which aids in providing a right judgment in an audit engagement (Yana et al., 2022).

With an overall mean of 2.00 and standard deviation of 0.256, the researchers' findings suggested that job stress is moderate, meaning they disagree about experiencing high job stress. Even though the consistent responses appeared to be manageable, this could still potentially influence and impede performance with improper management strategies.

Table 2 - Descriptive Measures of Auditor's Workload in terms of Job Performance in the City of Baliwag, Bulacan.

No.	Job Performance	1	2	3	4	Mean	SD	VI	
1	Maintaining quantity of work.	f	0	2	8	7	3.29	0.686	SA

		%	0	11.8	47.1	41.2			
2	Maintaining quality of work.	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
3	Communicating orally.	f	0	0	8	9	3.53	0.514	SA
		%	0	0	47.1	52.9			
4	Communicating in writing.	f	0	0	8	9	3.53	0.514	SA
		%	0	0	47.1	52.9			
5	Accepting responsibility and initiating action.	f	0	0	5	12	3.71	0.470	SA
		%	0	0	29.4	70.6			
6	Exercising professional skills and due care.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
7	Following policies and procedures.	f	0	0	5	12	3.71	0.470	SA
		%	0	0	29.4	70.6			
8	Planning and organising work.	f	0	0	7	10	3.59	0.507	SA
		%	0	0	41.2	58.8			
9	Adapting to different job situations.	f	0	0	7	10	3.59	0.507	SA
		%	0	0	41.2	58.8			
10	Getting along with others within the firm.	f	0	0	9	8	3.47	0.514	SA
		%	0	0	52.9	47.1			
11	Dealing with clients outside the firm decisions/actions that affect me.	f	0	2	5	10	3.47	0.717	SA
		%	0	11.8	29.4	58.8			
12	Supervising others.	f	0	0	11	6	3.35	0.493	SA
		%	0	0	64.7	35.3			
Overall							3.55	0.360	SA

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

The data presented in Table 2 exhibits the mean and standard deviation of the respondents with regard to audit workload in terms of job performance across various competencies. As observed, the most significant area for job performance was statement 6 ($M = 3.76$, $SD = 0.437$) which was interpreted as "Strongly Agree." This states that auditors are highly committed to exercising professionalism and maintaining diligence for high-quality outputs. Similarly, the study of Luthan et al. (2019) had the same claim, stating that the performance of auditors was affected by their professionalism, competence, and organizational commitment.

Although all performance aspects were highly rated, statement 1 obtained the lowest scores with a mean of 3.29 and standard deviation of 0.686. While still categorized as "Strongly Agree," this area implied that handling volume of works might be a little challenging unlike other job performance areas. In connection to this, Suhardianto et al. (2020) concluded that auditor's increased audit conservatism happens due to workload stress so they could protect their reputation and avoid future litigation through minimization of audit risk.

Consequently, the overall mean score of job performance is 3.55 and a standard deviation of 0.360 with a verbal interpretation of "Strongly Agree." The results confirmed that the respondents' job performance is exceptionally well in general. Most of the auditors shared the same perceptions across the given areas, including professionalism, strong communication skills, and a high level of efficiency.

Table 3 - Descriptive Measures of Auditor's Workload in terms of Audit Practices in the City of Baliwag, Bulacan.

No.	Audit Practices		1	2	3	4	Mean	SD	VI
1	I feel certain about how much authority I have.	f	0	0	17	0	3.00	0.000	SA
		%	0	0	100	0			
2	There is clear, goals and objectives for my job.	f	0	0	13	4	3.24	0.437	A
		%	0	0	76.5	23.5			
3	I have to do things that should be done differently.	f	0	12	3	2	3.41	0.712	SA
		%	0	70.6	17.6	11.8			
4	I know that I have divided my time properly.	f	0	4	11	2	3.88	0.600	SA
		%	0	23.5	64.7	11.8			
5	I receive an assignment with sufficient staff to complete it.	f	0	5	12	0	3.71	0.470	SA
		%	0	29.4	70.6	0			
6	I know what my responsibilities are.	f	0	0	7	10	3.59	0.507	SA
		%	0	0	41.2	58.8			
7	I do not have to violate a rule or policy in order to carry out an assignment.	f	0	0	5	12	3.71	0.470	SA
		%	0	0	29.4	70.6			
8	I work in different teams with staff members who operate quite differently.	f	0	4	9	4	3.00	0.707	A
		%	0	23.5	52.9	23.5			
9	I know exactly what is expected of me.	f	0	2	13	2	3.00	0.500	A
		%	0	11.8	76.5	11.8			
10	I receive compatible requests from two or more people.	f	2	6	9	0	2.41	0.512	D
		%	11.8	35.3	52.9	0			
11	I do not do things that are apt to be accepted by one person and not accepted by others.	f	2	6	9	0	2.41	0.712	D
		%	11.8	35.3	52.9	0			
12	I receive an assignment with adequate resources and materials to execute it.	f	0	8	7	2	2.65	0.702	A
		%	0	47.1	41.2	11.8			
13	I feel I am given clear explanation of what has to be done.	f	0	2	13	2	3.00	0.500	A
		%	0	11.8	76.5	11.8			
14	I work on necessary things.	f	0	0	13	4	3.24	0.437	A
		%	0	0	76.5	23.5			
Overall							2.95	0.125	SA

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 3 displays the mean and standard deviation concerning the audit workload of the respondents in terms of audit practices. The strongest audit practice encompasses statement 4 with a mean of 3.88 and a standard deviation of 0.600 that is verbally interpreted as “Strongly Agree.” This indicates that auditors are confident about their time management skills when accomplishing audit tasks efficiently. In connection with this, the findings of Samagaio et al. (2024) showed that auditors with time management skills prevent them from engaging in reduced audit quality practices when experiencing job stress.

On the other hand, statements 10 and 11, having the lowest mean score of 2.41 with a standard deviation of 0.512 and 0.712, respectively, fell under the category of "Disagree." This tells that inconsistent and conflicting instructions from multiple people might affect workflow as it may create confusion. Additionally, auditors struggle to balance expectations from various stakeholders as it appeared to be unavoidable, giving them a hard time to make collective decisions. Similar studies highlighted the importance of independence for auditors as this would prevent big gaps between their work and the expectation of financial statements users respective to the whole point of auditing (Kamau, 2022).

As a result, audit practices were generally agreed by the respondents to be well-structured and effective despite the need for improvement for some areas since it has an overall mean of 2.95 and a standard deviation of 0.125, implying high consistencies in responses. Having said that, these occasional challenges may be addressed through clearer communication channels and standardized workflows within the audit team.

Table 4 - Descriptive Measures of the Audit Quality of Auditors in terms of Timeliness in the City of Baliwag, Bulacan.

No.	Timeliness		1	2	3	4	Mean	SD	VI
1	In general, were achieving the time budgets for jobs you worked on in the last year easy to achieve?	f	2	9	6	0	2.24	0.664	D
		%	11.8	52.9	35.3	0			
2	Under the present system for evaluating performance in your organization, is it important to meet time budgets?	f	0	2	5	10	3.47	0.717	SA
		%	0	11.8	29.4	58.8			
3	Under the present system for arriving at an overall evaluation of performance, do you consider meeting time budgets important?	f	0	2	5	10	3.47	0.717	SA
		%	0	11.8	29.4	58.8			
4	Work harder but charge all time properly	f	0	2	9	6	3.24	0.664	A
		%	0	11.8	52.9	35.3			
5	Accurately report all working hours without using personal time	f	0	5	6	6	3.06	0.827	A
		%	0	29.4	35.3	35.3			
6	Maintain quality audit work regardless of budget constraints	f	0	3	6	8	3.29	0.772	SA
		%	0	17.6	35.3	47.1			
7	Do not request and obtain an increase in the budget	f	2	13	2	0	2.00	0.500	D
		%	11.8	76.5	11.8	0			
8	Properly allocate time without using non-chargeable codes	f	0	5	8	4	2.94	0.748	A
		%	0	29.4	47.1	23.5			
9	Ensure time is correctly recorded under the appropriate client	f	0	5	4	8	3.18	0.883	A
		%	0	29.4	23.5	47.1			
Overall							2.99	0.380	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

The data in Table 4 indicates the respondents' mean and standard deviation on audit quality in terms of timeliness in achieving work targets and reporting time under constraints. The highest-rated statement in this category was statement 2 and 3. With a mean score of 3.47 and a standard deviation of 0.717, both were classified as "Strongly Agree." This indicates that auditors know how crucial it is to stick to time budgets while performing assessments of individual and organization's performance. Strict compliance with time budgets is a primary measure of performance in audit firms based on Persellin et al.'s (2019) empirical study. The focus on time limits generates performance pressure for auditors that can have a negative effect on audit quality.

Conversely, item 7 received the lowest-rated statement with a mean of 2.00 and a standard deviation of 0.500, which is read as "Disagree." The evidence confirms that auditors do ask for extra budget allocations to achieve audit objectives in some instances considering that they think the budget

limits would impair them from working effectively. Audit quality stays sustainable through flexible budget demands since auditors often take expeditious methods to break budget rules leading to imprecise results (Hwang and Hong, 2022).

The respondents generally agreed that timeliness is valued and important such as time management and meeting deadlines based on the overall mean score of 2.99 and its respective SD of 0.380. Although they demonstrate their preference for efficient use of time, they acknowledge that strict time limits generate complications, meaning it may not always be realistic or achievable. Given the diverse experiences of the respondents with time budgets based on the results, the analysis shows that deadline fulfillment remains essential but auditors must maintain report accuracy above all else despite the pressure to increase efficiency.

Table 5 - Descriptive Measures of the Audit Quality of Auditors in terms of Accuracy in the City of Baliwag, Bulacan.

No.	Accuracy		1	2	3	4	Mean	SD	VI
1	Good experience and specialisation in the company sector is required when performing audit tasks.	f	0	2	3	12	3.59	0.712	SA
		%	0	11.8	17.6	70.6			
2	To perform the audit task, I need to understand the company's accounting information system.	f	0	0	8	9	3.53	0.514	SA
		%	0	0	47.1	52.9			
3	It is necessary to know the company's environment when conducting the audit.	f	2	2	2	11	3.29	1.105	SA
		%	11.8	11.8	11.8	64.7			
4	I identify all important and sensitive processes in the company when I start the audit task.	f	0	0	13	4	3.24	0.437	A
		%	0	0	76.5	23.5			
5	The internal reports of the company are reviewed to assess the expected risks.	f	0	0	10	7	3.41	0.507	SA
		%	0	0	58.8	41.2			
6	The audit task begins with making a plan and ensuring it is complied with.	f	0	0	9	8	3.47	0.514	SA
		%	0	0	52.9	47.1			
7	Some financial statements are discussed with the Audit Committee.	f	0	2	11	4	3.12	0.600	A
		%	0	11.8	64.7	23.5			
8	Some financial statements are discussed with the company's managers.	f	0	0	11	6	3.35	0.493	SA
		%	0	0	64.7	35.3			
9	I do care about the weaknesses and risks identified in previous years.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
10	Audit programs used by customers are often appropriate and not interlinked with identified weaknesses.	f	2	4	9	2	2.65	0.862	A
		%	11.8	23.5	52.9	11.8			
11	I provide some non-audit services to clients.	f	4	4	7	2	2.41	1.004	D
		%	23.5	23.5	41.2	11.8			

12	It is necessary to contact the company's internal auditors when I perform the audit.	f	2	4	3	8	3.00	1.118	A
		%	11.8	23.5	17.6	47.1			
13	Specialisation is taken into consideration when distributing tasks between auditors.	f	2	0	6	9	3.29	.985	SA
		%	11.8	0	35.3	52.9			
14	I usually spend a long time with the clients I have been auditing.	f	1	6	10	0	2.53	0.624	A
		%	5.9	35.3	58.8	0			
15	Each process in the audit work is reviewed to ensure quality control.	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
Overall							3.22	0.247	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 5 presents the mean and standard deviation on audit quality in terms of accuracy when performing audit tasks. The most-rated statement was item 9 with a mean of 3.76 and a standard deviation of 0.437, categorized as "Strongly Agree." Accounting professionals are committed to prioritize rectifying identified audit shortcomings from previous years to generate improved procedures for future audits. Studies by Bukenya (2014) supported this discovery through their affirmation that previous audit issue identification leads to enhanced internal controls and reduced financial misstatements.

Conversely, statement 11, being the lowest-rated statement, has a mean of 2.41 and a standard deviation of 1.004, interpreted as "Disagree." The auditors displayed a preference for their core work rather than extra non-audit activities because of a principle concerning independence-related concerns. According to the International Federation of Accountants IFAC (2024), providing non-audit services can lead to conflicts of interest and affect objectivity, reinforcing the importance of maintaining professional independence.

The overall mean score for accuracy was 3.22 with a standard deviation of 0.247, interpreted verbally as "Agree." This suggests that auditors place an emphasis on accuracy in their work with a strong focus on checking previous risks and ensuring quality control. The relatively low variation in responses showed similar perceptions of the respondents. This stems from their diligent efforts yet they face challenges regarding independent decision-making versus the amount of work they can handle. Achieving better audit quality demands the elimination of conflicts of interest along with a strict emphasis on audit accuracy.

Table 6 - Descriptive Measures of the Technology Use of Auditors in the City of Baliwag, Bulacan.

No.	Accuracy		1	2	3	4	Mean	SD	VI
1	Using technology in my job would enable me to accomplish tasks more quickly.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
2	Using technology would improve my job performance.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
3	Using technology in my job would increase my productivity.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
4	Using technology enhances my effectiveness on the job.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
5	Using technology makes it easier to do my job.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			

6	I find technology useful in my job.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
7	I often use technology to serve my clients.	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
8	I frequently use technology to find information regarding particular issues in the audit process.	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
9	Advanced techniques are required to collect, manage and analyse data.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
10	The use of technology helps the auditor to obtain the evidence in a timely manner.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
11	Using technology helps the auditor to obtain more relevant evidence of the item to be audited.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
12	The use of technology leads to an improved ability of the auditor to prepare evidence with a strong argument.	f	0	0	4	13	3.76	0.437	SA
		%	0	0	23.5	76.5			
13	Using technology reduces the costs of completing the audit process.	f	0	0	7	10	3.59	0.507	SA
		%	0	0	41.2	58.8			
14	Using technology helps in better distribution of tasks between the audit team.	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
15	Using technology improves the ability to audit the largest amount of data and the possibility of increasing the size of test samples	f	0	0	6	11	3.65	0.493	SA
		%	0	0	35.3	64.7			
Overall							3.72	0.426	SA

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 6 reveals the mean and standard deviation of the respondents' perception on technology use when performing audit procedures. There are multiple statements that have achieved the highest rating ($M = 3.76$, $SD = 0.437$) which indicated a verbal interpretation of "Strongly Agree." These statements include items 1 to 6 and 9 to 12 wherein the respondents strongly agreed that they find technology useful as it is a tool in enhancing productivity, efficiency, and audit effectiveness. Research by Al-Ateeq et al. (2022) strongly supports this argument since it was mentioned that auditors who integrate advanced digital tools experience improved efficiency, reduced errors, and enhanced decision-making processes.

On one side, the lowest-rated statement was item 13 with a mean of 3.59 and a standard deviation of 0.507, categorized as "Strongly Agree." Although technology maintains a positive standing in the public eye, cost barriers continue to persist which means that reduction of such may not that be significant like the other benefits. Brás et al. (2024) explains that spending money on technology during its initial phase leads to higher prices yet future gains from better efficiency and decreased human errors prove more valuable than the initial outlay.

The overall mean score for technology use was 3.72 with a standard deviation of 0.426, classified as "Strongly Agree." The results support the idea that auditors strongly rely on technology and extensively utilize it as a means to improve audit performance, streamline audit processes, and boost productivity, accuracy, and efficiency levels. With that being said, companies need to maintain their investment in advanced auditing technology to further strengthen their auditing capabilities.

Table 7 - Correlational Analysis Between Audit Workload and Audit Quality in terms of Timeliness.

Audit Workload	r	p-value	Interpretation	Decision
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Job Stress Mean	-0.116	0.658	Not Significant	Do Not Reject the H ₀
Job Performance Mean	-0.313	0.221	Not Significant	Do Not Reject the H ₀
Audit Practices Mean	0.192	0.459	Not Significant	Do Not Reject the H ₀

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 7 presents the correlational analysis between audit workload and audit quality in terms of timeliness. The findings showed that audit quality, in terms of timeliness, demonstrated varying degrees of association among the various components of audit workload. Specifically, job stress showed a very weak negative correlation with timeliness, having a Pearson's r value of -0.116 and a p -value of 0.658. This implied an inverse relationship between the two variables, suggesting that higher levels of job stress do not significantly affect the timeliness of audit reports. This finding implies that while stress is commonly associated with increased workload, its direct impact on timeliness remains negligible, possibly due to auditors' ability to meet deadlines despite experiencing stress. Meanwhile, job performance showed a moderate negative correlation, with a Pearson's r value of -0.313 and a p -value of 0.221. Similarly, this indicates that as job performance increases, the timeliness of audit reports may slightly decrease, though the relationship is not statistically significant. This finding implies that auditors who are concerned more about the quality and depth of their work will likely spend more time on audit engagements, and therefore impact the speed in issuing the auditor's report. Conversely, the table indicated that there is a weak positive relationship between audit practices and timeliness with a Pearson's r value of 0.192 and p -value of 0.459, which suggests that efficient audit practices bear a direct association with timely audit reporting. Yet the absence of statistical significance indicates that other variables are likely to exert a stronger influence on audit timeliness.

The above findings are supported by the results presented in a number of prior research studies. For example, the research done by Dorgham and Jordan (2024) indicates that although work-related stress had an adverse impact on the overall audit quality, it was not significant in terms of its impact on the timeliness of audit reports. To them, this is a result of auditors placing great importance on beating deadlines even when working in difficult conditions so as to sustain customer satisfaction as well as conformity with regulatory provisions. Aside from that, DeFond and Zhang (2014) determined that while structured audit practices enhance the overall quality of audit reports, they do not necessarily lead to faster submission times since auditors must still comply with a lot of extensive standards and procedures in auditing.

Overall, based on the fact that all the p -values that materializes were significantly higher than 0.05, the study's findings did not provide strong enough evidence to reject the null hypothesis, which subsequently implies that there was no statistically significant relationship present in the study.

Table 8 - Correlational Analysis Between Audit Workload and Audit Quality in terms of Accuracy.

Audit Workload	r	p-value	Interpretation	Decision
Job Stress Mean	-0.553*	0.021	Significant	Reject the H ₀
Job Performance Mean	0.132	0.614	Not Significant	Do Not Reject the H ₀
Audit Practices Mean	0.699**	0.002	Highly Significant	Reject the H ₀

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 8 showcases the correlational analysis between audit workload and audit quality in terms of accuracy. Accordingly, job stress exhibited a significant negative correlation with accuracy, as shown by a Pearson's r value of -0.553 and a p -value of 0.021. This indicated that increased stress levels among auditors actually have adverse effects on the accuracy of audit reports. This simply means that experiencing job stress while conducting an audit may lead auditors to compromise the accuracy of audit findings. In contrast, job performance has a weak positive correlation with accuracy, with a Pearson's r value of 0.132 and a p -value of 0.614. This suggests that although higher job performance may have a direct relationship with the accuracy of audit reports, it still does not necessarily translate into improved audit accuracy, as the relationship between the two variables were not statistically significant. This may be attributed to the possibility that high-performing auditors prioritize efficiency and workload management over precision, which leads to minimal impact on the accuracy of their reports. Interestingly, audit practices had a high positive correlation with accuracy, as evidenced by a Pearson's r value of 0.699 and a p -value of 0.002. This finding confirmed that systematic and proven audit practices can lead to highly significant enhancement of the precision of auditor's reports. To this end, it also underlined the importance of adhering rigorously to systematic audit procedures for the betterment of audit report quality, particularly precision.

All of these findings accord with the implications made from numerous available literatures. For example, in their research, Bayu and Melani (2020) learned that auditors who are subject to a tremendous amount of pressure are likely to commit errors, make incorrect choices, as well as miss some things in fiscal analyses, reducing the accuracy of their reports exponentially. Additionally, Ahadiansyah et al. (2018) determined that although highly qualified auditors have good analytical skills, their work is not necessarily made more precise due to the fact that financial information turns out to be highly intricate in nature. Aside from that, the value of sound audit procedures in ensuring accuracy is also confirmed by a research conducted by

Kitiwong and Sarapaivanich (2020), which claimed that companies with stringent quality control systems in their audit procedures have less inaccuracy in their findings.

By and large, since the p-values that came up in the correlational analysis between job stress and audit practices with audit report accuracy was less than 0.05, results of the research show that there is a statistically significant correlation of the variables and therefore the null hypothesis of the two is rejected. Contrarily, because the p-values that occurs in the correlational analysis between job performance and the correctness of audit report were considerably larger than 0.05, this means that there was no statistically significant association in the study, hence, the null hypothesis cannot be rejected.

Table 9 - Correlational Analysis Between Audit Workload and Technology Use.

Audit Workload	r	p-value	Interpretation	Decision
Job Stress Mean	-0.265	0.304	Not Significant	Do Not Reject the H ₀
Job Performance Mean	0.493*	0.045	Significant	Reject the H ₀
Audit Practices Mean	0.474	0.055	Not Significant	Do Not Reject the H ₀

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 9 presents the correlational analysis between audit workload and technology use. The findings show that, statistically, there is a significant relationship between job performance and technology use ($r = 0.493$, $p = 0.045$). This implies that employees who perform well are more likely to adopt and utilize technology effectively in audit engagement. This finding is similar with Fülöp et al. (2024) who highlighted that performance expectations and support systems positively influence auditors' adoption of computer-assisted audit techniques (CAATs). This reinforces the idea that technology enhances efficiency in auditing.

Meanwhile, job stress mean ($r = -0.265$, $p = 0.304$) and audit practices mean ($r = 0.474$, $p = 0.055$) do not exhibit statistically significant relationship with technology use. This means that job stress and audit practices do not significantly impact the use of technology in audit work. Brown et al. (2014), observed similar findings that while technology streamlines workflows, its adoption does not always correlate with lower stress levels, as professional may experience difficulties in adjusting to technological changes. Based on these results, the null hypothesis is rejected only for job performance mean, indicating that it has a significant correlation with technology use. Hence, for the other two variables, the null hypothesis is not rejected as their relationship are not statistically significant.

Table 10 - Correlational Analysis Between Technology Use and Audit Quality.

Audit Workload	r	p-value	Interpretation	Decision
Timeliness Mean	0.138	0.597	Not Significant	Do Not Reject the H ₀
Accuracy Mean	0.447	0.072	Not Significant	Do Not Reject the H ₀

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 10 indicates the correlational analysis between technology use and audit quality. The results indicate that both timeliness mean ($r = 0.138$, $p = 0.597$) and accuracy mean ($r = 0.447$, $p = 0.072$) do not exhibit statistically significant relationship with technology use. This means that the extent to which technology is used in audit processes does not have a significant impact on either the timeliness or accuracy of audit quality. This aligns with the finding of DeFond and Zhang (2014), who highlighted that although technology enhances data accessibility and supports automation, the overall audit quality of audits remains dependent on auditors' professional judgment, experience, and skepticism. Accordingly, Dowling and Leech (2014) noted that the mere presence of technology does not guarantee higher audit quality unless combined with proper training and methodological improvements. Given that all p-values exceeded 0.05, the null hypothesis is not rejected for both timeliness and accuracy, indicating that technology use does not significantly impact audit quality in terms of these two factors.

Table 11 - Mediation Analysis of Audit Workload on Audit Quality through Technology Use.

Total Effect		Direct Effect		Indirect Effects on AW on AQ				
Coefficient	p-value	Coefficient	p-value	Coefficient	SD	T value	P Values	BI
-0.484	0.482	-0.950	0.304	0.465	0.535	0.870	0.384	-1.12;1.14

The data in Table 11 shows the mediation analysis in assessing the mediating role of technology use on the relationship between audit workload and audit quality. The findings revealed that the total effect of audit workload on audit quality was not statistically significant ($\beta = -0.484$, $Z = -0.704$, $p = 0.482$). After accounting for the mediating variable, the direct impact of audit workload and audit quality was still not statistically significant ($\beta = -$

0.950, $Z = -1.028$, $p = 0.304$). Since there is lack of significance, the negative coefficient which indicates that a decrease in audit quality is due to the higher audit workload stays unconfirmed. Above all, the inclusion of zero in the confidence interval reinforces the non-significance.

The indirect effect of audit workload on audit quality through technology use, on the other hand, was also insignificant ($\beta = 0.465$, $Z = 0.870$, $p = 0.384$) which means that there is no confirmation about technology use being a mediator of the relationship. Although the existence of 32.9% mediation contradicts the interpretation given that a portion of the effect is transmitted through technology use, synonymous to direct effect, the confidence interval includes zero, supporting the lack of significance. In a nutshell, this study did not find a strong evidence to support the idea that technology use acts as a mediator regarding the relationship between audit workload and audit quality. It showed that the said relationship is not mediated by technology use. Some studies, such as those conducted by Pearson (2024) and Chi et al. (2024), concluded that technology plays a role in enhancing efficiency, yet there is a lack of available studies that proves the findings concerning these variables.

Table 12 - Path Analysis of Audit Workload on Audit Quality through Technology Use.

	Coefficient	SD	T value	P Values	BI
Audit Workload -> Technology Use	1.480	1.144	1.29	0.196	0.01;4.38
Technology Use -> Audit Quality	0.314	0.254	1.24	0.216	-0.40;0.60
Audit Workload -> Audit Quality	-0.950	0.924	-1.03	0.304	-1.59;2.27

Table 12 presents the path analysis derived from the mediation analysis among the variables. Path A, audit workload to technology use, tests whether higher audit workload leads to a greater technology use, but the results showed insignificance ($\beta = 1.480$, $Z = 1.29$, $p = 0.196$). Be that as it may, there is still a potential relationship due to its positive coefficient and range of confidence interval. The only thing that weakens the statistical confidence is the high variability. Moving forward, Path B which is technology use to audit quality examines the influence of greater technology use to the improvement of audit quality. The effect is not significant ($\beta = 0.314$, $Z = 1.24$, $p = 0.216$), therefore there is no linkage in this path. Another thing is the presence of zero in the confidence interval which suggests that the effect could be positive, negative, or even nonexistent, i.e., high uncertainty. Lastly, audit workload to audit quality, pertaining to Path C, reveals a negative relationship between them. The conclusion means that audit quality may be reduced by increased audit workload, however the results indicated a statistical insignificance that prevents the confirmation of the said assumption ($\beta = -0.950$, $Z = -1.03$, $p = 0.304$). Given that the confidence interval contains zero, the effect remains unclear.

15. SUMMARY OF FINDINGS

This study aimed to assess the mediating influence of technology use on the relationship between audit workload in terms of job stress, job performance, and audit practices and audit quality in terms of timeliness and accuracy.

Following the procedures outlined above, the answers to the research questions were determined and summarized as follows: To determine how audit workload is described in terms of job stress, the results showed that the respondents agree with "The amount of work I have to do may impact how well I do it." ($M = 3.12$, $SD = 0.600$). As observed, it implies that managing several engagements, controlling client expectations, and meeting deadlines bring auditors an excessive amount of stress, with an overwhelming workload usually being their primary source of stress. Although the results show that auditors do not always experience extreme stress, having a heavy workload could still affect their focus and performance if not properly managed. This is to signify that firms must embrace systematic workload assignments and mental wellness support initiatives to help auditors deal with work-related stress. Excessive stress, if not controlled, would lead to burnout, low productivity, and even financial reporting errors.

This study explored how audit workload affects job performance among auditors. The findings show that the most-rated item was "Auditors exercise professionalism and diligence for high-quality outputs" with a mean of 3.76 ($SD = 0.437$, Strongly Agree). It is an indication that auditors maintain their reports extremely professional carefulness owing to their dedication to moral standards as well as maintaining both accuracy and compliance with auditing regulations. Although auditors show devotion towards delivering quality work but are confronted with huge challenges in executing concurrent audit activities. Audit quality tends to reduce under heightened workload situations as auditors are compelled to hasten their work while their minute-by-minute examination lags behind with slow processes. In order to sustain Strong job performance, companies need to allocate workloads adequately, assign definite tasks and provide required resources so that they can avoid exhausting their auditors who have to keep on providing accurate financial reports.

This study examined how workload influences audit practices within audit firms. "Auditors effectively manage their time to accomplish tasks efficiently" received the highest rating, with a mean of 3.88 ($SD = 0.600$, Strongly Agree). This implies that auditors consider effective time management as essential to being able to effectively conduct audit procedures to enable prioritization, meet deadlines, and adhere to auditing standards. The lack of standardized communication channels between different sources creates workflow disruptions which reduces the operational efficiency of continuous audit processes. The research findings demonstrate that organizations must establish better communication systems along with defined procedures in order to minimize delays while promoting effective auditor work performances.

To determine how audit quality is described in terms of timeliness. The results show that the highest-rated item was "Under the present system for evaluating performance in your organization, what level of importance is placed on meeting time budgets?" with a mean score of 3.47 ($SD = 0.717$, Strongly Agree). Auditors focus primarily on time budget compliance for their annual performance assessment because the way they meet deadlines

becomes a critical factor in their evaluation process. The research findings establish time budgets as fundamental elements auditors use to calculate performance results. Auditors understand their need to finish audits promptly yet strict timeframes as well as limited flexibility often constitute challenges when handling workload management. Audit quality requires firms to evaluate the distribution of workloads while providing reasonable deadline flexibility to enable auditors to maintain accuracy and satisfy expectations.

To measure audit quality in terms of accuracy, the research examined how well the auditors were able to maintain accuracy in their work. The results show that the highest-rated item was "I do care about the weaknesses and risks identified in previous years" with a mean of 3.76 (SD = 0.437, Strongly Agree). Auditors focus on previous risk detection along with resolution efforts because such practices help ensure their reports remain precise. Even though auditors strive to maintain accuracy, external factors such as job stress, workload management, and organizational policies can sometimes limit their ability to perform more in-depth risk assessments. It indicates that the performance of detailed risk assessment suffers when auditors face time constraints and heavy workloads although auditing quality improvement remains their priority. It is essential for firms to provide auditors with suitable time and resources so they can sustain accurate financial statements even with workload management requirements.

This study explored how technology use was described in auditing. The highest-rated item was "Using technology helps the auditor to obtain more relevant evidence of the item to be audited" with a mean of 3.76 (SD = 0.437, Strongly Agree). Auditors demonstrate convincing support for technological solutions because they understand these systems boost accuracy and performance measurements for their work. The studies show that auditors are sure that technology enhances their work by enhancing processes in terms of efficiency and accuracy. However, although these advantages exist, technology is not always apparent in terms of immediate cost savings, which implies that the financial impact of computer-based tools is based on how well they are incorporated into audit systems. Proper integration along with training guarantees the success of technological improvements in audit processes. Training programs for auditors along with appropriate digital tool integration systems are necessary to maximize technology benefits for businesses.

This study analyzed the relationship between audit workload and timeliness of audit reports. The results revealed that audit practices had a weak positive correlation with timeliness ($r = 0.192$, $p = 0.459$), implying that well-structured audit processes may contribute to timely report submission but are not the sole determining factor. The findings show that audit practices had a weak positive correlation with timeliness ($r = 0.192$, $p = 0.459$), meaning that well-structured audit processes help auditors meet deadlines but are not the only factor affecting timeliness. The results indicate that although systematic audit procedures are a contribution to the field of timeliness, external factors like client cooperation, regulatory compliance, and firm policies have a larger influence with the speed in preparing an audit report. Firms can make audit procedures more efficient while providing auditors with reasonable time frames to achieve timeliness and accuracy.

This study explored the relationship between audit workload and accuracy in financial reporting. The results showed audit practices strongly and positively affected financial reporting accuracy levels. The relationship between audit practices and accuracy came out to be $r = 0.699$ with a p-value of 0.002. Conversely, job stress had a significant negative correlation with accuracy ($r = -0.553$, $p = 0.021$), meaning that increased stress reduces auditors' ability to produce precise reports. These findings suggest that firms should enforce proper workload management strategies while maintaining structured audit procedures, ensuring that auditors maintain accuracy and compliance with financial reporting standards.

This study examined how audit workload relates to technology use in auditing. The results show that job performance has a statistically significant relationship with technology use ($r = 0.493$, $p = 0.045$), indicating that auditors who perform well are more likely to adopt and use technology effectively. Job stress ($r = -0.265$, $p = 0.304$) and audit practices ($r = 0.474$, $p = 0.055$) fail to demonstrate essential correlations with technology use. The results indicate that high-performing employees drive better technology utilization but job stress levels together with audit practices fail to impact technology adoption. Thus, organizations should support their skilled auditors in technology adoption while providing stress management support to their employees.

This study explored the relationship between technology use and audit quality in terms of timeliness and accuracy. The findings show that the use of technology is not statistically correlated with timeliness ($r = 0.138$, $p = 0.597$) or accuracy ($r = 0.447$, $p = 0.072$). While technology enhances efficiency, it will not necessarily translate to better audit quality because the quality of the audit remains a function of the auditor's professional skepticism, judgment, and experience. This shows that technology improves audit procedures but not necessarily timeliness or accuracy. It indicates that while technology enhances audit processes, it does not always improve accuracy or timeliness. The results demonstrate that firms must prioritize auditor training and professional judgment development in order to produce timely and accurate reports, rather than relying solely on technology to improve audit quality.

This study aimed to determine whether technology use mediates the relationship between audit workload and audit quality. Although technology use was measured as a mediating factor at 32.9%, mediation analysis showed that the total effect of audit workload on audit quality was not significant ($\beta = -0.484$, $Z = -0.704$, $p = 0.482$). Adding technology use as a mediating variable, the effect was still not significant ($\beta = -0.950$, $Z = -1.028$, $p = 0.304$), and the indirect effect of audit workload on audit quality through technology use was also not significant ($\beta = 0.465$, $Z = 0.870$, $p = 0.384$). According to these results, the association between audit workload and audit quality is not mediated by technology use, which means that an auditor's workload does not always have an impact on audit quality through technological use. This means that although technology is useful while auditing, technology use is not enough to ease the weight of workload pressure or enhance audit quality. Firms must focus on other variables like workload management, training, and resource allocation to enhance audit quality, not technological innovation.

16. CONCLUSION

This study has revealed that auditors in the City of Baliwag, Bulacan, Philippines, recognize that their workload were significantly influenced by job stress and audit practices, which in turn is also affected by how well they perform. Generally, auditors agreed that their workload influences audit quality. While they exhibit strong professional skills and job competencies, time constraints remain a key challenge, as strict deadlines can add stress and impact accuracy even though technology aids in streamlining tasks. Technology is beneficial, but it does not improve audit quality on its own given that it has no mediation on the relationship between audit workload and audit quality. To maximize its benefits, organizations must find the right balance between workload management, effective communication, and proper technology utilization.

This study is anchored in the Job Demands-Resources (JD-R) Theory, which explains how heavy workloads affect the quality of audit, while job resources help mitigate stress and enhance performance. Access to job resources, like technology, supports valuable performance. Its effectiveness depends on thoughtful implementation. Timeliness, accuracy, and technology are key factors influencing audit quality. Organizations must develop flexible policies and invest in training to enhance the adoption of digital tools. Future research should explore artificial intelligence and automation's role in reducing job stress and improving audit processes. Overall, this study provides insights for policymakers, audit firms, and researchers in developing strategies for balancing workload, technology use, and audit quality. Strengthening leadership, improving workflow, and leveraging technology will contribute to a more sustainable and efficient auditing environment.

17. RECOMMENDATION

Based on the findings and conclusions of the study, the following recommendations were suggested:

1. Auditors are recommended to participate in specialized training workshops and certification programs that is dedicated to various emerging audit software to continuously enhance their skills and proficiency in using audit technology. This will ensure that they always remain up to date with the most recent technological advancements which can help in mitigating the adverse effects of excessive workloads faced by auditors, thereby, subsequently enhancing the accuracy and timeliness of their reports.
2. Audit firms should explore advanced audit digital tools along with the implementation of internal audit training programs to improve accuracy indirectly. Accordingly, firms should adopt workload management policies, such as implementing flexible work arrangements during peak audit seasons and using audit automation selectively for routine tasks. This can help mitigate stress and maintain audit accuracy.
3. Technology and software developers are advised to actively engage in the continuous advancement of audit technology by designing various digital solutions that are not only user-friendly and efficient, but are also tailored to the specific needs and demands of the profession. However, developers must still always consult with auditing professionals and regulatory bodies in order to ensure that these software innovations not only address all the actual issues faced by auditors, but also adheres with both local and international standards, thereby enhancing its reliability and relevance, which will ultimately contribute to high-quality audits.
4. Standard-setting bodies are suggested to create detailed guidelines on the ethical and regulatory aspects of technology adoption in auditing. Addressing a number of issues such as data privacy, cybersecurity, and auditor responsibility, these guidelines would promote responsible and ethical use of technology and reduce the risks of over-reliance, thereby effectively guaranteeing public trust in the audit profession.
5. Finally, future researchers are encouraged to use this study as the foundation for carrying out further academic research into the application of technology in the auditing field, more so its effect on the complex relationship between audit workload and audit quality. In addition, it is also advisable that future research examine the long-term effect of technology usage on the effectiveness of various audit procedures and investigate the potential risks that can be caused by the tendency of accountants to over-depend on such systems. In addition, future researchers are also requested to use larger sample sizes or other modeling strategies to reveal possible limitations and latent effects that the study might not have been able to identify.

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