Developing a Model for Reducing Job Burnout among Auditors in Iraqi Government Organizations

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Received: 2025-11-12 **Revised:** 2026-03-13 **Accepted:** 2026-03-20 **Published:** 2026-03-30

Abstract

The present study aimed to develop and validate a comprehensive model for reducing job burnout among auditors working in Iraqi government organizations. This qualitative study was conducted using the Delphi technique. The study population consisted of experts and professional auditors in Iraq, from whom 20 participants were selected through purposive and accessible sampling based on their relevant professional knowledge and experience. Data were collected through semi-structured interviews focusing on organizational, occupational, managerial, social, and individual factors associated with auditor burnout and its reduction. Participant feedback was used to enhance the credibility and validity of the qualitative findings. The interview data were analyzed through coding and categorization to identify the principal dimensions and criteria of the proposed model. The extracted criteria were subsequently evaluated through two rounds of the fuzzy Delphi method. Triangular fuzzy means and defuzzified means were calculated, and the Delphi process was terminated when the differences between the two rounds fell below the predefined threshold of 0.20. The qualitative analysis identified 18 criteria for reducing job burnout, including organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, job capability, job engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality characteristics. In the second Delphi round, social capital received the highest defuzzified mean (0.87), followed by social status (0.83), organizational climate (0.74), diversity management (0.67), organizational justice (0.66), and job security (0.65). The differences between the first and second Delphi rounds were below 0.20 for all criteria, indicating stability and convergence of expert judgments. The proposed model indicates that reducing burnout among auditors in Iraqi government organizations requires an integrated approach emphasizing relational, organizational, managerial, occupational, and individual resources, with particular priority given to social capital, professional recognition, organizational climate, fairness, inclusion, and job security.

Keywords: *Job Burnout, Auditors, Government Organizations, Fuzzy Delphi Method, Social Capital, Organizational Climate, Iraq*

How to cite this article:

Abdolali Sharif, N. S., Mohammadi, F., Nouraei, M., & Javashani, M. (2026). Developing a Model for Reducing Job Burnout among Auditors in Iraqi Government Organizations. Management Strategies and Engineering Sciences, 8(2), 1-16.

1. Introduction

Job burnout has emerged as one of the most persistent occupational challenges in contemporary organizations, particularly in professions characterized by sustained psychological pressure, high accountability, demanding performance standards, limited tolerance for error, and continuous exposure to interpersonal and organizational stressors. Burnout generally develops through prolonged exposure to job demands that exceed employees' available psychological, social, and organizational resources and is commonly manifested through emotional and physical exhaustion, psychological distancing from work, diminished motivation, and reduced perceptions of professional effectiveness. Although burnout can affect employees across a wide range of sectors, its consequences become especially consequential in occupations in which professional judgment, independence, ethical conduct, accuracy, and cognitive concentration are central to organizational performance. Auditing represents one such profession because auditors are expected to evaluate financial and administrative processes critically, identify irregularities, maintain professional skepticism, operate within formal regulatory structures, and frequently perform their duties under time, workload, and accountability pressures. Evidence from organizational settings further suggests that perceived stress can operate through burnout to produce adverse work-related outcomes, emphasizing that burnout should be regarded not merely as an individual psychological reaction but as an intermediary organizational mechanism through which stressful environments are translated into impaired employee functioning [1]. Accordingly, understanding the organizational and occupational determinants of auditor burnout is essential not only for safeguarding auditors' health and professional well-being but also for protecting the quality, credibility, and effectiveness of auditing systems.

The occupational characteristics of auditing create a particularly fertile context for the development of burnout. Auditors routinely encounter complex assignments, extensive documentation requirements, deadlines, multiple organizational expectations, professional conflicts, responsibility for detecting errors or misconduct, and pressure to reconcile independence with institutional demands. Studies examining auditors have repeatedly demonstrated that job stress and burnout are closely intertwined. In particular, research on auditors has shown that occupational stress can contribute to burnout, which in turn may adversely influence job performance [2]. This relationship is significant because prolonged exhaustion may reduce sustained attention, weaken motivation, impair professional judgment, and diminish employees' ability to cope effectively with complex assignments. Similar relationships have also been documented more generally among employees in government organizations, where workplace stressors are associated with occupational burnout and subsequent deterioration in performance [3]. These findings suggest that public-sector auditors may face a particularly challenging combination of professional pressure and bureaucratic demands. Unlike many private-sector occupations, government auditing frequently occurs within highly formalized administrative structures in which auditors must navigate regulatory procedures, organizational hierarchies, public accountability obligations, and potentially restricted managerial flexibility. Therefore, interventions aimed at reducing burnout among government auditors should account for both the inherent demands of auditing work and the structural characteristics of governmental organizations.

Role-related pressures represent another major mechanism through which burnout develops among auditors. Role stress may arise when employees experience incompatible expectations, unclear responsibilities, excessive demands, or uncertainty regarding the scope of their duties and authority. Auditing environments can intensify these conditions because auditors frequently interact with supervisors, audited units, regulatory authorities, administrative managers, and other organizational stakeholders whose expectations may not always be compatible. Research involving auditors has demonstrated that role stressors have important relationships with burnout and that personality characteristics can influence this process. Specifically, role stress has been identified as an important mechanism linking Type A personality characteristics with auditor burnout [4]. Studies of auditors have similarly found that role stress contributes to burnout and that individual emotional resources may shape auditors' responses to these pressures [5]. These findings demonstrate that burnout cannot be explained solely by workload or working hours; rather, the clarity, compatibility, predictability, and manageability of auditors' professional roles also contribute substantially to their psychological experience of work. Consequently, reducing occupational burnout requires organizational policies that clarify responsibilities, align authority with accountability, reduce contradictory demands, and strengthen employees' capacity to cope with unavoidable occupational pressures.

The relevance of role stress is particularly evident in government auditing, where auditors must frequently perform their work within complex institutional arrangements. Research conducted among local government internal auditors has demonstrated that role stress is positively associated with burnout, while supervisor support can represent an important contextual resource within the work environment [6]. This relationship underscores the importance of managerial and interpersonal dimensions in explaining auditor burnout. Supervisors are not merely responsible for distributing assignments; they influence access to resources, interpretation of organizational expectations, conflict resolution, professional development, psychological support, and employees' perceptions of whether demanding work conditions are manageable. Leadership behavior therefore constitutes an important organizational mechanism in the development or prevention of occupational exhaustion. Evidence from government organizations has shown that managerial leadership behavior can significantly influence employees' job burnout, indicating that constructive leadership practices may alleviate occupational strain while ineffective managerial behavior can intensify it [7]. For public-sector auditing organizations, this finding is especially relevant because managerial styles based on excessive control, poor communication, inconsistent decision-making, weak feedback, or inadequate recognition may exacerbate the psychological demands already embedded in auditing work.

Perceptions of fairness and justice constitute another important organizational determinant of burnout. Organizational justice encompasses employees' perceptions regarding the fairness of resource distribution, decision-making procedures, interpersonal treatment, evaluation, rewards, promotion, and managerial practices. In demanding professional environments, perceptions of unfairness may intensify stress because employees experience not only high job demands but also a perceived imbalance between their contributions and the organizational outcomes they receive. Research among internal auditors has demonstrated that organizational justice is meaningfully associated with burnout as well as auditors' work attitudes and behaviors [8]. Similarly, perceived organizational or firm fairness has been associated with auditors' job satisfaction, burnout, and turnover intentions, showing that fairness perceptions may simultaneously influence psychological well-being and employees' willingness to remain within the organization [9]. These findings are highly relevant to government organizations, where perceptions of fairness may be shaped by formal administrative procedures, promotion systems, workload distribution, managerial discretion, access to professional opportunities, and organizational recognition. Accordingly, any comprehensive model for reducing auditor burnout should consider organizational justice not as a secondary variable but as a central component of sustainable employee well-being.

Quality of working life also constitutes an important element of occupational burnout, particularly because it integrates several organizational conditions that determine how employees experience their work. Quality of work life may include workload manageability, opportunities for professional growth, work-life balance, compensation, safety, participation in decision-making, physical working conditions, interpersonal relationships, and the overall compatibility between occupational responsibilities and employees' needs. Research on external auditors has demonstrated that quality of working life, personal characteristics, and psychological well-being are associated with job burnout, indicating that the phenomenon results from the interaction between organizational conditions and employees' psychological resources [10]. This interaction is particularly relevant for auditors because the profession often requires sustained cognitive effort, attention to detail, extensive responsibility, and high standards of professional conduct. When demanding job characteristics are accompanied by inadequate working conditions, weak organizational support, or limited opportunities for recovery, auditors may become increasingly vulnerable to emotional exhaustion and disengagement. Conversely, improvements in quality of working life may enhance employees' ability to manage occupational demands while maintaining professional commitment and psychological health.

Beyond formal organizational structures and employment conditions, social and relational resources can play an important protective role against burnout. Social capital refers broadly to the resources embedded in interpersonal relationships, including trust, reciprocity, cooperation, social networks, mutual support, and shared norms. Organizational environments characterized by strong social capital may enable employees to exchange knowledge, seek assistance, coordinate demanding tasks, and experience a greater sense of interpersonal security. Research examining social capital, psychological capital, organizational climate, and job experience has shown that these factors are relevant to employees' experience of burnout [11]. Organizational climate is particularly significant because it reflects employees' collective perceptions of the workplace environment, including the extent to which the organization is supportive, predictable, communicative, participative, and psychologically safe. Within government auditing, a positive organizational climate may reduce the perceived burden of demanding responsibilities by strengthening trust and cooperation, whereas a conflictual or unsupportive climate may amplify occupational pressure. These considerations indicate that burnout prevention should include organizational and relational interventions rather than relying exclusively on individual-level coping programs.

This broader perspective is important because the consequences of auditor burnout extend beyond the individual employee. Burnout may affect professional conduct, decision-making, organizational citizenship, job attitudes, and the quality of task performance. Research has demonstrated that auditor burnout can contribute to dysfunctional audit behavior, particularly when accompanied by organizational-professional conflict [12]. Such findings are consequential because dysfunctional audit behavior can undermine the integrity and effectiveness of the audit function itself. Auditors experiencing severe exhaustion may become more inclined to reduce effort, engage in premature completion of procedures, rely excessively on simplified judgment strategies, or psychologically disengage from professional responsibilities. Moreover, burnout has been linked to ethical dimensions of auditors' professional behavior, suggesting that psychological exhaustion may influence not only performance quantity but also ethically relevant judgments and conduct [13]. In public organizations, where auditing contributes directly to accountability, transparency, financial control, and the responsible use of governmental resources, such consequences may extend beyond the employing institution and affect broader administrative governance.

The relationship between stress dimensions and burnout has received particular attention in research on local government auditors. Evidence indicates that different dimensions of occupational stress can contribute to the development of burnout among government auditors, reinforcing the need to distinguish between the various organizational pressures auditors encounter rather than treating job stress as a single undifferentiated phenomenon [14]. These pressures may include excessive workload, time pressure, role conflict, ambiguity, administrative complexity, interpersonal tension, limited resources, managerial expectations, and responsibility for high-stakes professional judgments. Government organizations may also expose auditors to unique structural constraints, including rigid procedures, political or administrative sensitivities, limited flexibility in human resource systems, and differences between formal rules and actual organizational practices. Consequently, organizational interventions designed for commercial auditing environments may not necessarily address all the conditions relevant to public-sector auditors. A context-sensitive model is therefore necessary to identify which organizational, occupational, managerial, social, and individual factors are most relevant within Iraqi government organizations.

Job attitudes represent an additional dimension that should be incorporated into such a model. Burnout is likely to alter employees' emotional and cognitive relationships with their jobs, affecting satisfaction, commitment, engagement, and willingness to perform discretionary behaviors. Recent evidence indicates that burnout can influence employees' extra-role behaviors and that personality hardiness and job attitudes may affect this relationship [15]. A closely related analysis has likewise emphasized the influence of burnout on extra-role employee behaviors while considering hardiness and job attitudes as important explanatory factors [16]. These findings are relevant because effective public-sector auditing often requires more than mechanical fulfillment of formal duties. Auditors may need to communicate proactively, cooperate with colleagues, solve unexpected problems, adapt to changing regulations, acquire new technical skills, and maintain professional persistence under difficult conditions. When burnout weakens positive job attitudes, employees may become less engaged, less committed to organizational goals, and less willing to contribute beyond the minimum formally required level. Therefore, reducing burnout may produce organizational benefits that extend beyond employee health to improved engagement, professional commitment, adaptability, and organizational effectiveness.

Individual psychological characteristics also interact with contextual factors in shaping employees' vulnerability or resistance to burnout. Resilience, emotional stability, adaptive coping, hardiness, optimism, and cognitive appraisal processes can influence how employees interpret and respond to occupational pressures. Recent research in high-demand occupations has demonstrated that resilience-oriented processes and cognitive reappraisal can contribute to reducing burnout, with perceived stress operating as an important mediating mechanism [17]. Although occupational contexts differ, this evidence highlights a broader principle relevant to auditing: employees are not passive recipients of organizational stressors, and their psychological resources may influence the extent to which demanding circumstances develop into chronic exhaustion. Nevertheless, emphasizing individual resilience alone would be insufficient because psychological resources operate within organizational environments that may either support or undermine adaptive functioning. In other words, organizations should not conceptualize burnout solely as an employee's inability to cope; rather, effective prevention requires alignment between job demands, organizational resources, managerial practices, interpersonal support, and employees' personal capabilities.

The need for an integrated approach becomes even clearer when the diverse antecedents and consequences of burnout are considered together. The available literature demonstrates that burnout among auditors is related to role stress, personality, emotional resources, supervisor support, organizational justice, perceived fairness, quality of work life, psychological well-being, organizational-professional conflict, ethical behavior, job performance, dysfunctional professional behavior, and turnover-related outcomes [4, 6, 8-10, 12]. At the broader organizational level, leadership behavior, social capital, organizational climate, and occupational stressors have also been shown to influence burnout within governmental and other organizational settings [3, 7, 11]. These findings collectively suggest that job burnout is a systemic organizational phenomenon produced through interactions among structural arrangements, managerial practices, employment conditions, interpersonal relationships, job characteristics, professional attitudes, and individual psychological resources. Therefore, isolated interventions focusing on only one variable are unlikely to provide a sufficiently comprehensive response.

This issue is particularly important in Iraq, where government organizations play a central role in the administration and supervision of public resources and where auditors contribute directly to financial accountability, regulatory compliance, and institutional transparency. The professional environment of Iraqi government auditors may contain organizational, administrative, cultural, managerial, and occupational characteristics that differ from those examined in previous international studies. Models developed in other institutional environments may therefore fail to capture the specific configuration of factors influencing burnout among Iraqi government auditors. Moreover, much of the existing literature has examined particular antecedents or consequences separately—for example, role stress, fairness, supervisor support, quality of work life, personality, or dysfunctional audit behavior—rather than integrating these dimensions into a comprehensive model specifically designed to reduce burnout. This fragmentation creates both a theoretical and practical gap. From a theoretical perspective, there is a need to understand how organizational structure, leadership, justice, social capital, organizational culture and climate, quality of work life, diversity management, job characteristics, job capability, engagement, adaptability, security, satisfaction, commitment, social support, social status, and personality characteristics can be brought together within a coherent framework. From a practical perspective, managers and policymakers require a model that can translate these interconnected determinants into recognizable domains for organizational intervention.

Developing such a model is also important because recent research increasingly emphasizes that burnout has consequences for both employee presence and effective functioning at work. Employees may remain formally present while experiencing diminished psychological energy, concentration, motivation, and effectiveness, and burnout may mediate the relationship between perceived stress and such reduced functioning [1]. For auditors, this form of impaired functioning can be particularly problematic because professional effectiveness depends heavily on sustained concentration, judgment quality, accuracy, skepticism, and adherence to procedural requirements. Similarly, the relationship between stress, burnout, and performance among auditors suggests that organizational leaders should not view burnout reduction merely as a welfare initiative but as an essential component of audit quality and institutional performance [2]. When burnout prevention is incorporated into organizational design, leadership practice, human resource management, and professional development, it may simultaneously protect employee well-being and strengthen the reliability of the audit function.

Accordingly, a model for reducing burnout among Iraqi government auditors should be multidimensional, context-sensitive, and grounded in the judgments of individuals possessing direct professional and organizational knowledge. Such a model should move beyond the narrow assumption that burnout is produced only by excessive workload and instead consider the wider organizational ecosystem within which auditors perform their duties. The existing literature provides substantial evidence for the relevance of managerial leadership, organizational justice, social and organizational resources, quality of work life, role stress, professional attitudes, psychological characteristics, and occupational support mechanisms [6, 8-10, 13, 14]. However, the absence of an integrated framework specifically developed for auditors in Iraqi government organizations limits the direct application of these findings in practice. A qualitative expert-based approach is particularly suitable for addressing this gap because it allows the identification of contextually meaningful dimensions and facilitates systematic refinement of these dimensions through professional consensus.

Therefore, the aim of the present study was to develop and validate a comprehensive model for reducing job burnout among auditors in Iraqi government organizations.

2. Methodology

This study employed a qualitative research design aimed at developing a comprehensive model for reducing job burnout among auditors working in Iraqi government organizations. Given the exploratory nature of the research problem and the need to identify, refine, and establish consensus regarding the factors and mechanisms involved in reducing auditors' occupational burnout, the Delphi technique was adopted as the principal methodological approach. The Delphi method is particularly appropriate for studies seeking to obtain systematically organized judgments from individuals possessing specialized knowledge and professional experience in a particular field. Through an iterative process of collecting expert opinions, providing controlled feedback, and refining the identified concepts, this technique makes it possible to achieve a relatively stable level of agreement regarding the components of a proposed model. In the present study, the statistical population consisted of experts, specialists, and professional auditors in Iraq who possessed relevant theoretical knowledge or practical experience concerning auditing, public-sector organizations, occupational conditions, human resource management, or job burnout. Participants were selected through purposive and accessible sampling because the objectives of the study required the involvement of individuals who could provide detailed, informed, and experience-based perspectives on the phenomenon under investigation. A total of 20 participants were recruited for the study. Eligibility was primarily determined on the basis of participants' professional expertise, practical experience in auditing or governmental organizational environments, familiarity with occupational challenges affecting auditors, and willingness to participate in the successive stages of the Delphi process. Selection continued until an appropriate group of knowledgeable participants capable of contributing to the identification and evaluation of the major dimensions of the proposed model had been formed. Throughout the research process, participants were informed about the purpose of the study, the voluntary nature of participation, and the confidentiality of the information they provided. Their views were treated anonymously during the analytical and Delphi feedback processes in order to reduce interpersonal influence and encourage independent professional judgment.

Data were collected primarily through semi-structured interviews designed to elicit participants' experiences, professional judgments, and perceptions regarding the causes of job burnout among auditors and the organizational, managerial, professional, and individual mechanisms that could contribute to its reduction within Iraqi government organizations. The semi-structured format was selected because it provided a balance between methodological consistency and flexibility. A common set of broad questions was used to ensure that the principal areas relevant to the study objectives were addressed across interviews, while supplementary and probing questions were employed when necessary to clarify participants' responses, explore emerging concepts, and obtain more detailed descriptions of specific organizational or occupational conditions. The interviews focused on participants' perceptions of the major sources of auditor burnout, workplace pressures, organizational structures and procedures, managerial practices, workload and role expectations, interpersonal and professional relationships, occupational support mechanisms, and possible strategies for preventing or reducing exhaustion and disengagement among government auditors. The interview data collected during the initial stage were subsequently reviewed and organized to identify recurrent concepts and preliminary dimensions that could serve as potential components of the burnout-reduction model. These components were then incorporated into the Delphi process, through which participants were invited to evaluate, reconsider, and refine the proposed dimensions and indicators across successive rounds. Controlled feedback was provided between Delphi rounds so that participants could reconsider their assessments in light of the overall pattern of expert responses without being directly influenced by the identity or status of other participants. To strengthen the credibility and validity of the collected qualitative information, participant feedback, commonly referred to as member checking, was used. Preliminary interpretations and extracted concepts were returned to participants when appropriate so that they could assess whether the researchers' interpretations accurately reflected the meanings and professional experiences conveyed during the interviews. Participants were able to confirm, clarify, modify, or elaborate on the interpretations, thereby increasing the correspondence between the original interview data and the final conceptual categories. Attention was also given to maintaining consistency in the interview procedure, documenting the stages through which concepts were generated and refined, and preserving the conceptual connection between participants' statements and the components ultimately retained in the proposed model.

The collected data were analyzed through a systematic qualitative process integrated with the successive stages of the Delphi technique. Initially, the semi-structured interviews were reviewed carefully in order to obtain a comprehensive understanding of participants' perspectives regarding job burnout among auditors in Iraqi government organizations. Relevant statements and meaningful units associated with the causes, conditions, consequences, preventive mechanisms, and reduction strategies of occupational burnout were identified and subjected to coding. Conceptually similar codes were compared and grouped together, allowing broader categories and dimensions to emerge from the interview data. Particular attention was paid to recurring ideas that reflected common professional experiences or represented important organizational and occupational mechanisms capable of influencing auditors' burnout. Following the initial qualitative analysis, the extracted concepts, categories, and potential model components were organized for evaluation through the Delphi procedure. During successive Delphi rounds, the participating experts assessed the relevance, appropriateness, and importance of the identified components, and their responses were reviewed to determine the extent of convergence among expert judgments. Components receiving adequate support were retained, whereas items characterized by ambiguity, conceptual overlap, or insufficient agreement were revised, combined, clarified, or reconsidered in subsequent rounds. Feedback from each round was summarized and communicated to participants in a controlled manner, enabling them to reconsider their evaluations while preserving the anonymity and independence of individual judgments. The iterative process continued until an acceptable degree of stability and consensus was obtained regarding the principal dimensions and components of the model. Throughout the analytical procedure, the researchers moved continuously between the original interview material, the emerging conceptual categories, and the feedback generated during the Delphi rounds in order to ensure that the final model remained grounded in participants' professional knowledge and the organizational realities of auditing in the Iraqi public sector. The final outcome of the analysis was an empirically grounded and expert-validated conceptual framework identifying the principal factors and strategies considered necessary for reducing job burnout among auditors in Iraqi government organizations.

3. Findings and Results

The expert panel consisted of 20 participants selected purposively from among individuals with substantial academic or professional knowledge of auditing and public-sector organizational environments in Iraq. The participants included experienced government auditors, individuals with supervisory or managerial responsibilities in auditing and financial control, and academic or professional experts familiar with organizational behavior, human resource management, occupational stress, and auditing practices. The composition of the panel was deliberately heterogeneous in terms of professional role and field of expertise in order to obtain perspectives from both the operational and managerial levels of public-sector auditing. All participants had direct or specialized knowledge relevant to the occupational conditions of auditors and were therefore able to evaluate both the antecedents of burnout and the organizational and individual mechanisms through which it could be reduced. The presence of participants with practical auditing experience was particularly important because many of the issues emerging from the interviews concerned workload, organizational procedures, accountability pressures, managerial relations, professional independence, interpersonal interactions, job security, and the psychological demands of auditing. In addition, the inclusion of experts with broader organizational and managerial knowledge facilitated the identification of factors extending beyond the immediate characteristics of the auditing task. Analysis of the semi-structured interviews showed that reducing job burnout among auditors in Iraqi government organizations should not be understood as an intervention directed exclusively toward individual stress management. Instead, the participants consistently described burnout as the product of an interconnected set of organizational, managerial, occupational, social, and individual conditions. Accordingly, the qualitative findings were organized and progressively refined into a conceptual framework comprising 18 principal criteria, which subsequently constituted the basis of the Delphi evaluation.

Table 1. Qualitative Findings Related to the Components of the Model for Reducing Job Burnout among Auditors in Iraqi Government Organizations

Overarching Dimension	Main Criterion	Key Qualitative Indicators Identified from the Interviews
Organizational and structural conditions	Organizational Structure	Clarification of organizational hierarchy; reduction of unnecessary bureaucracy; clear distribution of authority and responsibility; appropriate decentralization of decision-making; reduction of role ambiguity; coordination among auditing and administrative units; establishment of efficient reporting channels; reduction of procedural complexity
Organizational and structural conditions	Leadership and Management Style	Participative management; managerial support; transparent decision-making; constructive supervisory behavior; appropriate delegation of authority; manager–employee communication; recognition of employee effort; conflict management; avoidance of authoritarian leadership; provision of feedback and guidance
Organizational and structural conditions	Organizational Justice	Fair distribution of workload and organizational resources; procedural fairness; equitable promotion opportunities; fairness in compensation and rewards; respectful interpersonal treatment; transparency in managerial decisions; equal application of organizational rules; impartial performance evaluation
Organizational and social resources	Social Capital	Trust among colleagues and managers; interpersonal cooperation; professional networking; reciprocity; organizational solidarity; knowledge sharing; mutual assistance; collective problem-solving; strengthening interpersonal relationships within auditing units
Organizational and structural conditions	Organizational Culture	Development of a supportive culture; emphasis on professional ethics; encouragement of teamwork; recognition of employee contributions; learning orientation; openness to constructive criticism; respect for auditing independence; promotion of accountability without excessive blame
Organizational and structural conditions	Organizational Climate	Psychological safety; perceived organizational support; open communication; reduced interpersonal tension; supportive work environment; predictability of organizational procedures; constructive relations between employees and supervisors; positive emotional atmosphere
Quality of employment conditions	Quality of Work Life	Work–life balance; appropriate working hours; reasonable workload; access to welfare facilities; occupational health and well-being; adequate compensation; opportunities for development; improvement of physical working conditions; reduction of excessive occupational pressure
Organizational and social resources	Diversity Management	Fair treatment of employees from different backgrounds; prevention of discriminatory practices; respect for demographic and professional differences; inclusive decision-making; equal access to opportunities; constructive management of differences; utilization of diverse professional experiences
Job-related conditions	Job Characteristics	Appropriate task variety; meaningfulness of auditing work; task identity; autonomy; manageable job demands; feedback from work; appropriate responsibility; reduction of repetitive and excessively complicated tasks; alignment between responsibility and authority
Job-related conditions	Job Capability	Professional competence; auditing knowledge; analytical capability; technological skills; problem-solving ability; continuing professional development; ability to manage demanding auditing assignments; access to training and professional resources
Positive occupational attitudes	Job Engagement	Energy and vigor at work; dedication to auditing responsibilities; absorption in professional duties; enthusiasm; sense of professional purpose; willingness to contribute to organizational objectives; psychological involvement in work
Positive occupational attitudes	Job Adaptability	Ability to adjust to organizational changes; flexibility in dealing with new regulations; adaptation to technological developments; coping with changing auditing requirements; learning from new professional experiences; adjustment to changing workloads and responsibilities
Quality of employment conditions	Job Security	Stability of employment; predictability of career continuation; protection from arbitrary personnel decisions; confidence regarding employment status; clarity of contractual and administrative conditions; reduction of insecurity associated with organizational restructuring
Positive occupational attitudes	Job Satisfaction	Satisfaction with work conditions; satisfaction with supervisors; satisfaction with compensation and rewards; satisfaction with career progression; satisfaction with professional recognition; satisfaction with the nature and meaningfulness of auditing work
Positive occupational attitudes	Organizational Commitment	Emotional attachment to the organization; willingness to remain in the organization; identification with organizational objectives; sense of responsibility toward the organization; loyalty; willingness to exert effort for organizational improvement
Organizational and social resources	Social Support	Support from supervisors; support from colleagues; emotional assistance; informational support; practical assistance during demanding assignments; supportive professional relationships; availability of help in situations of occupational pressure
Social and professional context	Social Status	Recognition of the auditing profession; professional prestige; organizational respect for auditors; acknowledgement of auditors’ responsibilities; public and institutional appreciation; perceived value of the auditor’s role; professional legitimacy and influence
Individual psychological resources	Personality Characteristics	Emotional stability; resilience; conscientiousness; self-control; flexibility; tolerance of occupational pressure; optimism; responsibility; interpersonal competence; adaptive coping tendencies

The qualitative analysis demonstrated that the proposed model for reducing job burnout among auditors was multidimensional and could not be adequately represented by a single organizational or psychological variable. The first major group of findings related to the organizational architecture within which auditors performed their duties. Participants repeatedly emphasized that unclear organizational structures, excessive administrative hierarchy, bureaucratic procedures, ambiguous allocation of responsibility, and inadequate coordination could intensify occupational pressure. Organizational structure was therefore identified as a major criterion. Leadership and management style also emerged as a central consideration, with participants emphasizing participative decision-making, supportive supervision, appropriate delegation, constructive communication, and avoidance of excessively authoritarian practices. Organizational justice was identified as another essential component because perceptions of unfair workload allocation, inequitable promotion, inappropriate reward systems, and inconsistent application of rules were regarded as important sources of occupational exhaustion. The analysis further indicated that the relational environment of the organization was highly relevant. Social capital, reflected in mutual trust, cooperation, reciprocity, networking, and knowledge sharing, was viewed as a protective organizational resource. Organizational culture and organizational climate similarly reflected the extent to which auditors worked in an environment characterized by support, ethical conduct, communication, psychological safety, recognition, and constructive interaction. Quality of work life emerged from statements concerning workload, working hours, work–life balance, welfare conditions, compensation, and professional development opportunities, while diversity management reflected the importance of fairness, inclusion, and constructive treatment of differences among employees. At the job level, participants identified job characteristics and job capability as factors influencing auditors' capacity to perform demanding professional assignments without experiencing progressive exhaustion. The attitudinal dimension included job engagement, job adaptability, job satisfaction, organizational commitment, and job security, indicating that both positive involvement in work and confidence regarding one's occupational future could influence vulnerability to burnout. Finally, social support, social status, and personality characteristics demonstrated that burnout reduction also depended on interpersonal resources, societal and organizational recognition of the auditing profession, and the personal capacity to respond adaptively to occupational pressure. These 18 qualitative criteria were subsequently submitted to the expert panel for evaluation through the fuzzy Delphi process.

Table 2. Mean Expert Evaluations Obtained from the First Delphi Round

Criterion	Triangular Fuzzy Mean	Defuzzified Mean
Organizational Structure	(0.77, 0.30, 0.36)	0.48
Leadership and Management Style	(0.94, 0.47, 0.25)	0.55
Organizational Justice	(1.10, 0.53, 0.47)	0.70
Social Capital	(1.12, 0.64, 0.53)	0.76
Organizational Culture	(0.86, 0.52, 0.37)	0.58
Organizational Climate	(0.95, 0.34, 0.43)	0.57
Quality of Work Life	(0.81, 0.48, 0.33)	0.54
Diversity Management	(0.91, 0.37, 0.46)	0.58
Job Characteristics	(0.83, 0.27, 0.33)	0.48
Job Capability	(0.73, 0.38, 0.47)	0.53
Job Engagement	(0.86, 0.30, 0.30)	0.48
Job Adaptability	(0.75, 0.28, 0.28)	0.44
Job Security	(0.72, 0.27, 0.24)	0.41
Job Satisfaction	(0.74, 0.27, 0.33)	0.44
Organizational Commitment	(0.75, 0.33, 0.33)	0.47
Social Support	(0.78, 0.28, 0.36)	0.48
Social Status	(0.75, 0.32, 0.37)	0.48
Personality Characteristics	(0.79, 0.44, 0.33)	0.52

As shown in Table 2, the first fuzzy Delphi round demonstrated differences in the relative evaluations assigned by experts to the 18 criteria extracted from the qualitative interviews. The defuzzified values ranged from 0.41 to 0.76, indicating that the experts differentiated between the relative importance of the identified factors rather than evaluating all components uniformly. Social capital obtained the highest defuzzified mean in the first round at 0.76, suggesting that interpersonal trust, cooperation, reciprocity, communication, and professional networks were initially regarded as particularly important mechanisms for reducing burnout among auditors. Organizational justice ranked second with a defuzzified mean of 0.70, reflecting the perceived importance of fairness in workload allocation, promotion, compensation, evaluation, and managerial procedures. Organizational culture and diversity management each obtained a defuzzified mean of 0.58, while organizational climate obtained a closely comparable value of 0.57. These results highlighted the substantial importance assigned to the broader organizational environment in determining auditors' occupational well-being. Leadership and management style received a value of 0.55, quality of work life 0.54, job capability 0.53, and personality characteristics 0.52. Organizational structure, job characteristics, job engagement, social support, and social status each obtained a defuzzified mean of 0.48, whereas organizational commitment received 0.47. Job adaptability and job satisfaction each obtained 0.44, and job security had the lowest first-round defuzzified mean at 0.41. Although some variables received comparatively lower values during the first round, all 18 criteria were retained for the second Delphi round. Their continued inclusion was justified by their emergence from the qualitative interview data and by the purpose of the Delphi process, which was to allow experts to reconsider their judgments after receiving structured feedback regarding the distribution of panel opinions. Consequently, no criterion was eliminated at this stage, and the second round was conducted to determine whether expert judgments would converge and whether a stable consensus could be obtained.

Following completion of the first Delphi round, the degree of difference between each expert's assessment and the aggregated judgments of the expert panel was calculated. A second questionnaire was then prepared and provided to the participants. In addition to the criteria requiring evaluation, the questionnaire contained information regarding each expert's previous assessment and the degree of difference between that assessment and the overall panel judgment. This controlled feedback procedure enabled participants to reconsider their evaluations while maintaining the anonymity and independence characteristic of the Delphi approach. Experts were not required to conform to the group response; rather, they were given an opportunity to review their previous judgments in light of the collective pattern of responses and modify them where they considered revision appropriate. The second-round results are presented in Table 3.

Table 3. Mean Expert Evaluations Obtained from the Second Delphi Round

Criterion	Triangular Fuzzy Mean	Defuzzified Mean	Difference Between Delphi Rounds
Organizational Structure	(0.74, 0.62, 0.41)	0.59	0.11
Leadership and Management Style	(0.98, 0.52, 0.34)	0.61	0.05
Organizational Justice	(0.86, 0.64, 0.49)	0.66	0.03
Social Capital	(0.91, 0.73, 0.59)	0.87	0.02
Organizational Culture	(0.80, 0.51, 0.37)	0.56	0.02
Organizational Climate	(1.07, 0.84, 0.71)	0.74	0.02
Quality of Work Life	(0.85, 0.47, 0.38)	0.57	0.02
Diversity Management	(0.90, 0.64, 0.46)	0.67	0.08
Job Characteristics	(0.82, 0.43, 0.36)	0.54	0.06
Job Capability	(0.83, 0.33, 0.35)	0.51	0.02
Job Engagement	(0.75, 0.43, 0.32)	0.50	0.01
Job Adaptability	(0.67, 0.40, 0.30)	0.46	0.02
Job Security	(0.88, 0.60, 0.48)	0.65	0.02
Job Satisfaction	(0.70, 0.42, 0.36)	0.50	0.05
Organizational Commitment	(0.78, 0.50, 0.40)	0.56	0.08
Social Support	(0.73, 0.46, 0.38)	0.52	0.04
Social Status	(1.02, 0.78, 0.69)	0.83	0.03
Personality Characteristics	(0.81, 0.35, 0.39)	0.52	0.005

The second-round results presented in Table 3 showed greater consolidation of expert judgments and provided the basis for finalizing the components of the proposed model. Social capital again received the highest evaluation, with a defuzzified mean of 0.87, confirming its central position in the model. This finding indicates that the expert panel attached substantial importance to trust-based relationships, professional cooperation, reciprocal assistance, communication, and collective organizational resources in protecting auditors against occupational burnout. Social status obtained the second-highest defuzzified mean at 0.83, demonstrating that recognition of auditors' professional position, organizational respect, perceived prestige, and acknowledgment of the importance of auditing work were viewed as major factors influencing occupational well-being. Organizational climate ranked next with a defuzzified mean of 0.74, suggesting that a psychologically supportive, predictable, communicative, and constructive workplace environment represented another particularly important condition for reducing burnout. Diversity management obtained a value of 0.67 and organizational justice a value of 0.66, while job security reached 0.65. Leadership and management style also remained prominent with a value of 0.61, followed by organizational structure at 0.59, quality of work life at 0.57, organizational culture and organizational commitment at 0.56, job characteristics at 0.54, social support and personality characteristics at 0.52, job capability at 0.51, and job engagement and job satisfaction at 0.50. Job adaptability received the lowest second-round defuzzified mean at 0.46; nevertheless, it remained part of the finalized conceptual structure because it had been consistently identified during the qualitative stage and continued to receive expert support during the Delphi procedure. More importantly, comparison of the judgments obtained in the two rounds demonstrated that the differences between rounds were below the predetermined Delphi stopping threshold of 0.20 for every criterion. The largest reported difference was 0.11 for organizational structure, followed by 0.08 for diversity management and organizational commitment, 0.06 for job characteristics, and 0.05 for leadership and management style and job satisfaction. Differences for the remaining criteria were even smaller, including 0.04 for social support, 0.03 for organizational justice and social status, 0.02 for social capital, organizational culture, organizational climate, quality of work life, job capability, job adaptability, and job security, 0.01 for job engagement, and 0.005 for personality characteristics. Because all of these values were substantially below the 0.20 threshold established for continuation of the Delphi process, the level of change between successive rounds was considered sufficiently small to indicate stability of expert opinion. Therefore, the Delphi process was terminated after the second round, and the 18 criteria were accepted as the principal components of the proposed model for reducing job burnout among auditors in Iraqi government organizations. Taken together, the qualitative and Delphi findings indicate that burnout reduction in this occupational context requires a comprehensive framework that simultaneously addresses organizational structure and governance, managerial behavior, distributive and procedural fairness, social and relational resources, the quality and climate of the workplace, characteristics of auditing jobs, professional capabilities, employment security, positive job attitudes, occupational recognition, social support, and individual psychological resources. The convergence obtained across the Delphi rounds further supports the conceptual stability of these dimensions and provides an expert-based foundation for presenting the final model.

4. Discussion and Conclusion

The present study aimed to develop a comprehensive model for reducing job burnout among auditors in Iraqi government organizations through a qualitative and fuzzy Delphi approach. The findings showed that the phenomenon of auditor burnout is multidimensional and cannot be adequately reduced through isolated individual-level interventions. The qualitative stage identified 18 principal criteria comprising organizational structure, leadership and management style, organizational justice, social capital, organizational culture, organizational climate, quality of work life, diversity management, job characteristics, job capability, job engagement, job adaptability, job security, job satisfaction, organizational commitment, social support, social status, and personality characteristics. These components were subsequently evaluated by experts in two Delphi rounds, and the relatively small differences between the two rounds indicated stability and convergence in expert judgments. In the final round, social capital received the highest defuzzified mean, followed by social status, organizational climate, diversity management, organizational justice, and job security. The pattern of findings suggests that burnout among government auditors is fundamentally embedded in the organizational and relational environment in which auditing work is performed. This interpretation is consistent with evidence showing that burnout develops in response to combinations of occupational stressors, work conditions, interpersonal relations, and organizational resources rather than arising exclusively from individual weakness or limited coping ability [1, 14].

Social capital emerged as the most important criterion in the final Delphi round, with the highest defuzzified mean. This result suggests that trust, reciprocal support, professional cooperation, communication, knowledge sharing, and cohesive interpersonal relationships represent central resources for protecting auditors against prolonged occupational exhaustion. Government auditors frequently work in settings characterized by interdependence, complex information exchange, administrative coordination, and the need to interact with managers, colleagues, audited units, and other organizational actors. In such circumstances, strong social relationships may facilitate problem-solving, distribute psychological burdens, and reduce the perception that difficult responsibilities must be handled individually. This finding aligns with previous research demonstrating that social capital and organizational climate are important predictors of burnout and can operate as psychosocial resources that buffer employees against occupational strain [11]. From a theoretical perspective, strong social capital may reduce burnout by increasing employees' access to informational, emotional, and instrumental resources. Auditors who trust colleagues and supervisors are more likely to seek assistance, discuss ambiguities, share responsibility appropriately, and obtain support during demanding assignments. Conversely, fragmented workplaces characterized by weak trust and limited cooperation may intensify stress by forcing employees to perform cognitively and emotionally demanding work without sufficient relational resources. The high priority assigned to social capital therefore indicates that burnout reduction among Iraqi government auditors should be understood partly as a collective and relational process rather than solely as an individual stress-management problem.

Social status received the second-highest defuzzified value, indicating that professional recognition and perceived organizational and societal respect for auditors were regarded as important factors in reducing burnout. This finding is meaningful because auditing involves substantial responsibility, scrutiny, and accountability, yet auditors may not always perceive corresponding recognition, status, or appreciation. When employees feel that their professional efforts are undervalued, sustained occupational demands may become more psychologically costly. Recognition can reinforce the meaningfulness of work, strengthen professional identity, and increase the sense that demanding responsibilities are worthwhile. Although previous research has more often addressed job attitudes, fairness, and organizational support than social status directly, the current result is compatible with findings showing that job burnout influences employee attitudes and extra-role behaviors and that job attitudes can shape employees' responses to occupational exhaustion [15, 16]. Perceived professional status may contribute to more positive job attitudes by strengthening employees' sense of identity, legitimacy, and organizational value. In government auditing in particular, recognition of the auditor's role as an essential component of accountability and public-sector governance may enhance motivation and reduce the alienation that can accompany high-responsibility work.

Organizational climate was another highly prioritized component of the final model. The experts' evaluation indicates that the broader psychological atmosphere of the workplace, including openness of communication, predictability, psychological safety, interpersonal respect, and perceived organizational support, is essential to reducing burnout. This result closely corresponds with evidence demonstrating a significant relationship between organizational climate and burnout [11]. Organizational climate influences how employees interpret the same objective demands. A demanding auditing assignment conducted in a supportive environment with clear communication, reliable procedures, and respectful relationships may be experienced as manageable, whereas an equivalent assignment in a tense, unpredictable, or conflictual environment can become a major source of exhaustion. The present finding is also compatible with research on local government internal auditors showing that supervisor support is relevant to the relationship between role stress and burnout [6]. Supportive climates create conditions in which auditors can discuss uncertainty, seek clarification, express concerns, and obtain assistance without fearing negative interpersonal consequences. Thus, the importance attributed to organizational climate reinforces the argument that burnout reduction requires attention to the overall organizational environment rather than merely modifying individual attitudes.

The prominent position of diversity management in the final model further indicates that fairness, inclusion, respect for differences, and equitable access to opportunities are relevant to occupational well-being. In government organizations, employees may differ in professional background, experience, demographic characteristics, institutional affiliations, and access to resources. Poor management of these differences can foster perceived exclusion, favoritism, interpersonal conflict, and unequal opportunities, all of which may intensify job strain. Diversity management is conceptually connected to organizational justice, another highly ranked criterion in the present study. Organizational justice received a strong final evaluation, suggesting that auditors attach considerable importance to equitable workload allocation, transparent decision-making, fair evaluation, appropriate rewards, and respectful treatment. This result directly aligns with prior evidence showing that organizational justice is related to burnout and to auditors' attitudes and behaviors [8]. Similarly, perceived firm fairness has been shown to influence job satisfaction, burnout, and turnover intention among auditors [9]. These findings can be explained through the principle that employees continuously evaluate the relationship between what they contribute and what they receive from the organization. When high workload, accountability, and professional responsibility are accompanied by perceived unfairness, burnout is likely to intensify because employees experience both occupational demands and a violation of reciprocity. Conversely, fair procedures and respectful treatment may preserve trust and motivation even when job demands remain substantial.

Job security also emerged as an important criterion in the second Delphi round. This finding suggests that uncertainty regarding continued employment, career stability, administrative decisions, or organizational restructuring may constitute an additional psychological burden for auditors. Job insecurity can maintain employees in a state of anticipatory stress, making it more difficult to recover from daily job demands. Although job security was initially assigned a relatively low value in the first round, its substantially higher final evaluation suggests that experts reconsidered its importance after receiving feedback from the group. This shift highlights the value of the Delphi process in allowing participants to reassess criteria in light of collective professional judgment. The finding can also be interpreted in relation to evidence that occupational stress contributes to burnout and impaired work performance in governmental contexts [3]. Employment uncertainty represents a chronic stressor and may interact with other conditions such as workload, poor leadership, limited career advancement, and organizational injustice. Consequently, organizational efforts to enhance procedural transparency and career predictability may help reduce one important source of persistent stress among government auditors.

Leadership and management style constituted another substantial component of the proposed model. The importance attributed to leadership is consistent with previous findings showing that managerial leadership behavior can influence job burnout among employees in government organizations [7]. Managers determine workload distribution, access to resources, communication patterns, performance expectations, opportunities for participation, conflict resolution, and recognition of employee effort. As a result, leadership can either amplify or mitigate many of the organizational stressors experienced by auditors. Participative, transparent, and supportive leadership may increase perceptions of control and organizational support, whereas authoritarian, inconsistent, or unsupportive management can intensify helplessness and exhaustion. This interpretation is also supported by research showing that supervisor support is relevant to burnout among local government internal auditors [6]. The present findings therefore suggest that managers in public-sector auditing units should be considered active agents in burnout prevention rather than merely administrators of auditing tasks.

Organizational structure, organizational culture, and quality of work life were also retained as important components. Organizational structure influences the clarity of authority, distribution of responsibility, degree of bureaucracy, communication channels, and coordination among organizational units. When structures are excessively rigid, ambiguous, or bureaucratically complex, auditors may expend substantial psychological energy navigating administrative requirements unrelated to the substantive value of their work. Organizational culture likewise determines the norms surrounding accountability, communication, professional ethics, teamwork, and treatment of mistakes. A punitive or blame-oriented culture may increase defensive behavior and stress, whereas a learning-oriented and supportive culture may encourage constructive problem-solving. Quality of work life is especially important because it integrates workload, working hours, compensation, welfare conditions, professional development, work-life balance, and physical and psychosocial working conditions. The importance of this criterion is strongly supported by research demonstrating that quality of working life and psychological well-being are associated with burnout among external auditors [10]. These findings imply that organizational reforms designed to reduce burnout should address the actual conditions under which auditing work takes place rather than relying only on motivational initiatives or psychological training.

The identification of job characteristics, job capability, job engagement, and job adaptability further demonstrates the occupational dimension of the proposed model. Auditing requires high levels of concentration, professional judgment, analytical skill, attention to detail, and compliance with technical and ethical standards. Poorly designed jobs characterized by excessive complexity, unclear responsibility, inadequate autonomy, or poorly balanced workloads can increase the risk of burnout. At the same time, employees with adequate professional competence and access to training may perceive difficult assignments as more manageable. Role-related demands are especially relevant in auditing, where ambiguity, conflict, and overload have repeatedly been associated with burnout. Research has shown that role stressors mediate the relationship between personality characteristics and auditor burnout [4], while other evidence indicates that role stress contributes to auditor burnout and that emotional capacities can modify employees' responses to such pressures [5]. Furthermore, studies of local government auditors have confirmed the importance of role stress in predicting burnout [6, 14]. These studies support the present model by demonstrating that the structure and manageability of the auditor's work role are central to psychological sustainability.

Job satisfaction and organizational commitment were also incorporated into the final framework. These attitudes may operate both as outcomes of supportive organizational environments and as resources that reduce the psychological impact of difficult work conditions. Employees who perceive their work as meaningful, fair, secure, and appropriately rewarded are more likely to maintain positive attitudes toward their job and organization. Conversely, burnout can progressively weaken satisfaction and commitment and increase withdrawal tendencies. Previous research among auditors has shown that perceived fairness is related to job satisfaction, burnout, and turnover intention [9]. Similarly, evidence regarding extra-role behaviors indicates that burnout can negatively influence employees' willingness to make discretionary contributions, with job attitudes and personality hardiness playing important roles [15, 16]. These relationships are important in auditing organizations because effective auditing frequently requires professional dedication, cooperation, initiative, and persistence beyond basic formal compliance. Preserving job satisfaction and commitment may therefore contribute indirectly to both employee well-being and the quality of auditing activities.

Social support and personality characteristics were also confirmed as components of the model. Social support from supervisors and colleagues can provide emotional reassurance, practical assistance, information, and a sense of shared responsibility. Such support is particularly valuable during periods of high workload, complex assignments, or interpersonal conflict. The importance of supervisor support in reducing burnout-related pressures has been documented in government internal auditing settings [6]. At the individual level, personality characteristics influence how occupational stressors are interpreted and managed. Studies of auditor burnout have shown that personality factors can interact with role stress in predicting exhaustion [4]. More broadly, recent evidence indicates that resilience and cognitive reappraisal can contribute to reducing burnout through their influence on perceived stress [17]. The current finding therefore supports an interactional interpretation in which burnout results from the combination of organizational demands and individual psychological resources. However, the lower relative ranking of personality compared with social capital, organizational climate, and justice suggests that experts considered contextual and organizational interventions more central than attempts to change employees themselves.

The findings also have implications for the professional consequences of burnout. Auditor burnout does not merely affect personal well-being; it may influence professional judgment, ethical conduct, audit behavior, and performance. Previous research has shown that burnout contributes to dysfunctional audit behavior, particularly when organizational-professional conflict is present [12]. Burnout has also been associated with ethical dimensions of auditors' professional functioning [13]. In addition, research examining the relationship between stress, burnout, and performance has demonstrated that burnout can operate as a mechanism through which occupational stress undermines auditors' job performance [2]. Comparable evidence from other occupational settings has shown that burnout may mediate the association between perceived stress and presenteeism, illustrating how psychologically exhausted employees may remain physically present but function below their effective capacity [1]. These studies strengthen the practical relevance of the present model because preventing burnout may contribute not only to improved employee well-being but also to more reliable auditing, stronger ethical conduct, and more effective organizational oversight.

Overall, the findings suggest that an effective model for reducing burnout among auditors in Iraqi government organizations must operate at multiple levels simultaneously. The highest-ranked variables were predominantly relational and organizational rather than exclusively individual, indicating that burnout prevention should begin with improvements in social capital, professional recognition, organizational climate, fairness, inclusion, employment security, and leadership. These dimensions should be complemented by improvements in work-life quality, job design, professional capability, organizational culture, social support, and positive job attitudes. The convergence of expert judgments across the two Delphi rounds supports the stability of this multidimensional model and indicates that experienced auditors and specialists viewed burnout as a systemic organizational problem. This interpretation is broadly consistent with the accumulated literature demonstrating the importance of stress, leadership, fairness, organizational climate, work-life quality, role conditions, professional attitudes, personality characteristics, and social resources in explaining burnout [7, 8, 10, 11, 14]. Therefore, the principal contribution of the present study lies in integrating these dispersed factors into a contextually grounded model specifically applicable to auditors working within Iraqi government organizations.

The findings of this study should be interpreted in light of several limitations. First, the research employed a qualitative Delphi design and involved a relatively small purposively selected panel of 20 experts and auditors. Although such a sample is appropriate for expert-based model development, it limits the statistical generalizability of the findings to all auditors employed across Iraqi government institutions. Second, participants were selected on the basis of accessibility and professional expertise, meaning that auditors working in some government agencies, geographical regions, or highly specialized auditing units may not have been represented. Third, the findings were based primarily on expert judgments and professional perceptions rather than direct longitudinal observation of actual burnout reduction following implementation of the proposed model. Consequently, the present study establishes the conceptual and expert-based validity of the model but does not demonstrate its causal effectiveness. Fourth, although anonymity and controlled feedback were used during the Delphi process, expert judgments may still have been affected by participants' individual experiences, institutional environments, or professional assumptions. Finally, organizational burnout is dynamic and may change in response to political, economic, administrative, technological, and regulatory developments; therefore, some components of the proposed model may require periodic reassessment as the Iraqi public-sector auditing environment evolves.

Future research should quantitatively validate the proposed model using larger and more diverse samples of auditors from different Iraqi ministries, government agencies, provinces, and auditing institutions. Structural equation modeling could be used to examine the direct and indirect relationships among the identified components and determine which factors exert the strongest effects on burnout. Longitudinal studies are also recommended to investigate whether improvements in organizational climate, social capital, leadership, justice, job security, and quality of work life produce sustained reductions in burnout over time. Future researchers could develop and test multidimensional intervention packages based on the present model and compare their effectiveness with individual stress-management programs. Comparative studies between government and private-sector auditors may clarify whether the relative importance of the identified components varies across organizational contexts. Additional research could investigate whether demographic characteristics, occupational rank, auditing experience, organizational tenure, or managerial responsibility moderate the relationships proposed in the model. Mixed-method studies combining surveys, interviews, organizational indicators, and objective performance measures would also provide a more comprehensive understanding of how burnout develops and how organizational interventions affect professional functioning.

Managers and policymakers in Iraqi government auditing organizations should adopt a systemic burnout-prevention strategy rather than relying primarily on individual coping workshops. Priority should be given to strengthening interpersonal trust, professional cooperation, knowledge sharing, and supportive networks among auditors. Organizations should also enhance recognition of auditors' professional status by acknowledging their contribution to financial accountability, transparency, and institutional integrity. Managers should create a psychologically safe and communicative organizational climate, apply transparent and equitable procedures, distribute workload fairly, and reduce favoritism or discriminatory practices. Leadership development programs should emphasize participative management, supportive supervision, constructive feedback, conflict resolution, and appropriate delegation. Government organizations should improve employment predictability, career transparency, work-life balance, professional development opportunities, and access to adequate resources. Job responsibilities should be clarified, unnecessary bureaucratic procedures reduced, and authority appropriately aligned with accountability. Continuous training should strengthen auditors' technical, analytical, interpersonal, and adaptive capabilities. Formal systems of peer and supervisor support should be established for periods of intense workload or difficult assignments, while organizational policies should regularly assess employee satisfaction, engagement, commitment, and burnout. Implementing these measures as an integrated organizational program would provide a more sustainable approach to protecting auditors' well-being and improving the effectiveness of public-sector auditing.

Authors' Contributions

Authors equally contributed to this article.

Acknowledgments

Authors thank all participants who participate in this study.

Declaration of Interest

The authors report no conflict of interest.

Funding

According to the authors, this article has no financial support.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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