

**ANTECEDENTS OF BURNOUT AND ITS RELATIONSHIP TO  
INTERNAL AUDIT QUALITY**

**MOHANNAD OBEID AL SHBAIL**

**DOCTOR OF PHILOSOPHY  
UNIVERSITI MALAYSIA TERENGGANU**

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**Thesis Submitted in Fulfillment of the Requirement for the Degree of Doctor of  
Philosophy in the School of Maritime Business and Management  
Universiti Malaysia Terengganu**

**2017**

## **DEDICATION**

This work is dedicated to the most important people in my life...

To my respected parents - My Mother and My Father – for their infinite love and prayers that kept me going ahead and find my way in my darkest nights.

I also wish to dedicate this thesis to my sisters, brothers and many friends who have supported me throughout the process

Thank you for your love and encouragement.

Abstract of thesis presented to the Senate of Universiti Malaysia Terengganu in fulfillment of the requirement for the degree of Doctor of Philosophy

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**Main Supervisor : Associate Professor Zalailah Salleh, PhD**  
**Co-Supervisor : Mohd Nazli Mohd Nor, PhD**  
**School : School of Maritime Business and Management**

Numerous studies in the internal audit literature show that Audit Quality (AQ) can be negatively affected by Dysfunctional Audit Behaviours (DAB), especially Premature Sign-Off (PMSO), which in turn violates professional standards. Pertaining to newly industrialised countries' context, there are still limited insights on interactive effects of stressors and Job Burnout (JB), Job Satisfaction (JS) on Premature Sign-Off, which in turn influence Internal Audit Quality (IAQ). This study fills the research gap by investigating the mediating effect of Job Burnout and Job Satisfaction on the relationship between stressors in the internal auditors' Premature Sign-Off, in order to enhancing the explanatory power of stressors on outcome variables. The premise of this investigation is that the internal auditing workplace has been acknowledged as a high stress environment and studies in Job Burnout and dissatisfaction provide support for negative consequences on auditors' job outcomes. Quality of audit work can be captured by behavioural perspective, therefore this study employed Premature Sign-Off as a mediator between Job Burnout, Job

Satisfaction and Internal Audit Quality. This study examined the inter-relationships between nine stressors (ethical tension, role ambiguity, role conflict, role overload, time pressure, considerate and structure leadership, neuroticism and conscientiousness personality) along with Job Burnout, on outcome variables (Job Satisfaction, Premature Sign-Off and Internal Audit Quality).

Questionnaire responses gathered from 187 Jordanian internal auditors were analyzed using a SmartPLS 3 to test the relationships. Results revealed mixed findings with significant associations between some variables and Internal Audit Quality while highlighting the potential influence of Premature Sign-Off as a mediator. Job Burnout and Job Satisfaction significantly associated with Premature Sign-Off. Job Burnout and Job Satisfaction serve as partial mediator variables between stressors and Premature Sign-Off. The results show an association between internal auditors Job Burnout and Job Satisfaction. In particular, the study found that ethical tension, time pressure, structure leadership and personality traits, significantly affect internal auditors' Job Satisfaction. In terms of stressors and Job Burnout, as expected, all stressors, except for conscientiousness personality trait, significantly affect internal auditors' Job Burnout. This study also shed lights on the potential of Job Burnout as a predictor for Jordanian internal auditors to engage in Dysfunctional Audit Behaviours, hence able to predict and suggest the way forward for Jordanian organizations management.

Abstrak tesis yang dikemukakan kepada Senat Universiti Malaysia Terengganu sebagai memenuhi keperluan untuk ijazah Doktor Falsafah.

**ANTESEDEN LESU UPAYA DAN HUBUNGANNYA DENGAN KUALITI  
AUDIT DALAMAN**

**MOHANNAD OBEID AL SHBAIL**

**2017**

**Penyelia Utama : Profesor Madya Zalailah Salleh, PhD**  
**Penyelia Bersama : Mohd Nazli Mohd Nor, PhD**  
**Pusat Pengajian : Pusat Pengajian Perniagaan Dan Pengurusan Maritim**

Pelbagai kajian dalam literatur audit menunjukkan bahawa Kualiti Audit (*Audit Quality*) boleh mendapat kesan negatif daripada Kelakuan Audit Tidak Berfungsi (*Dysfunctional Audit Behaviours*), terutamanya Tandatangan Pra-matang (*Premature Sign-off*), yang mana ini melanggar piawaian profesional. Dari sudut negara-negara industri baru, maklumat berkenaan kesan interaktif ‘*stressor*’ dan ‘*Job Burnout*, Kepuasan kerja (*Job Satisfaction*) ke atas Tandatangan Pra-matang masih terhad, yang mana ini mempengaruhi Kualiti Audit Dalaman (*Internal Audit Quality*).Kajian ini mengisi jurang penyelidikan dengan menyiasat kesan perantara *Job Burnout* dan kepuasan kerja ke atas hubungan di antara ‘*stressor*’ dalam Tandatangan Pra-matang juruaudit dalaman, bagi meningkatkan kuasa penjelasan ‘*stressor*’ terhadap pembolehubah-pembolehubah hasil. Premis kajian ini adalah: tempat kerja audit dalaman telah diiktiraf sebagai persekitaran bertekanan tinggi dan kajian-kajian berkenaan *Job Burnout* dan ketidakpuasan telah menguatkan bukti akibat-akibat negatif hasil-hasil kerja juruaudit.

Kualiti kerja audit boleh dikesan melalui perspektif kelakuan, oleh itu, kajian ini telah menggunakan Tandatangan Pra-matang sebagai pengantara (mediator) di antara *Job Burnout*, kepuasan kerja dan Kualiti Audit Dalaman. Kajian ini memeriksa hubungan-antara (*inter-relationship*) di antara sembilan *stressor* (ketegangan etika, kesamaran peranan, konflik peranan, peranan menyaratkan (*role overload*), tekanan masa, kepimpinan bertimbang rasa dan struktur, '*neuroticism*' dan personaliti kesetiaan) berserta *Job Burnout*, terhadap pembolehubah-pembolehubah hasil (kepuasan kerja, Tandatangan Pra-matang dan Kualiti Audit Dalaman).

Maklumbalas soal selidik yang dikumpul daripada 187 juruaudit dalaman telah dianalisis menggunakan SmartPLS 3 bagi menguji hubungan-hubungan. Hasil-hasil mendedahkan dapatan yang bercampur-campur dengan kaitan ketara di antara beberapa pembolehubah dan Kualiti Audit Dalaman, dan pada masa yang sama, mendedahkan potensi pengaruh Tandatangan Pra-matang sebagai perantara. *Job Burnout* dan Kepuasan kerja berkaitan secara ketara dengan Tandatangan Pra-matang. *Job Burnout* dan kepuasan kerja bertindak sebagai pembolehubah perantara separa di antara *stressor* dan Tandatangan Pra-matang. Hasil-hasil menunjukkan satu kaitan di antara *Job Burnout* dan kepuasan kerja juruaudit. Secara khususnya, kajian ini mendapati ketegangan etika, tekanan masa, kepimpinan struktur dan ciri-ciri personaliti memberikan kesan ketara terhadap kepuasan kerja juruaudit. Dari segi *stressor* dan *Job Burnout*, seperti yang telah dijangkakan, semua *stressor* kecuali ciri personaliti kesetiaan, memberi kesan ketara terhadap *Job Burnout* juruaudit. Kajian ini juga mendedahkan potensi *Job Burnout* sebagai perantara juruaudit di Jordan untuk terlibat dengan Kelakuan Audit Tidak Berfungsi, dan ini boleh meramal dan mencadangkan kaedah kehadapan bagi pengurusan organisasi Jordan.