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ORIGINAL

The Impact of Emotional Intelligence on Audit Quality through Job Stress: Evidence from Vietnamese Independent Auditors

El impacto de la inteligencia emocional en la calidad de la auditoría a través del estrés laboral: evidencia de auditores independientes vietnamitas

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ABSTRACT

Introduction: this study was conducted to examine how emotional intelligence can affect audit quality through its impact on job stress.
Objectives: the aim of the study is to determine whether higher levels of emotional intelligence can reduce job stress and improve audit quality, taking into account the pressures that auditors face in Vietnam, such as tight deadlines and complex regulatory requirements.
Method: using quantitative research methods, using a structured survey to collect data from 327 auditors, audit team leaders, audit department heads and directors of 125 independent auditing companies in Vietnam and using the SEM structure model on SPSS and AMOS 20 software to test hypotheses.
Results: the results show that all dimensions of emotional intelligence (Assessing one's own emotions, Assessing others' emotions, Using Emotions, and Regulating Emotions) significantly reduce work stress and work stress, which in turn negatively affect audit quality.
Conclusions: these findings are significant because they highlight the importance of emotional intelligence training and stress management interventions in improving auditor health and improving audit quality. By addressing work stress, audit firms can ensure better performance and higher audit standards in a fiercely competitive market like Vietnam, where Big4 audit firms account for 70 % of the audit market share.

Keywords: Audit Quality; Emotional Intelligence; Vietnam; Work Stress.

RESUMEN

Introducción: este estudio se realizó para examinar cómo la inteligencia emocional puede afectar la calidad de la auditoría a través de su impacto en el estrés laboral.
Objetivos: el objetivo del estudio es determinar si los niveles más altos de inteligencia emocional pueden reducir el estrés laboral y mejorar la calidad de la auditoría, teniendo en cuenta las presiones que enfrentan los auditores en Vietnam, como los plazos ajustados y los complejos requisitos regulatorios.
Método: utilizando métodos de investigación cuantitativos, utilizando una encuesta estructurada para recopilar datos de 327 auditores, líderes de equipos de auditoría, jefes de departamento de auditoría y directores de 125 empresas de auditoría independientes en Vietnam y utilizando el modelo de estructura SEM en el software SPSS y AMOS 20 para probar hipótesis.
Resultados: los resultados muestran que todas las dimensiones de la inteligencia emocional (evaluar las

propias emociones, evaluar las emociones de los demás, usar las emociones y regular las emociones) reducen significativamente el estrés laboral y el estrés laboral, lo que a su vez afecta negativamente la calidad de la auditoría.
Conclusiones: estos hallazgos son significativos porque resaltan la importancia del entrenamiento en inteligencia emocional y las intervenciones de manejo del estrés para mejorar la salud del auditor y mejorar la calidad de la auditoría. Al abordar el estrés laboral, las firmas de auditoría pueden garantizar un mejor desempeño y estándares de auditoría más altos en un mercado ferozmente competitivo como Vietnam, donde las firmas de auditoría Big4 representan el 70 % de la cuota de mercado de auditoría.

Palabras clave: Inteligencia Emocional; Estrés Laboral; Calidad de Auditoría; Vietnam.

INTRODUCTION

The profession of auditing has long been recognized for its important role in maintaining the integrity of financial systems. Auditors are tasked with ensuring the accuracy and fairness of financial statements, a responsibility that is becoming increasingly complex due to the changing nature of the global business environment.[1] Over the past few decades, the audit landscape has undergone significant transformations, driven by rapid technological advances, increasingly stringent regulatory requirements, and the increasing complexity of financial transactions. These changes have placed new demands on auditors, requiring them to not only possess a high level of expertise, but also to navigate more risks, including financial misstatement, fraud, and operational inefficiency. As a result, expectations for auditors have increased, further emphasizing the importance of audit quality in ensuring the reliability of financial statements.

Audit quality plays a key role in the corporate governance framework, as it directly impacts stakeholder confidence in financial information.[2] High-quality audits enhance the reliability of financial reporting, thus enabling investors, creditors, regulators, and other stakeholders to make sound economic decisions. Conversely, poor audit quality can lead to financial scandals and corporate failures, as evidenced by the cases of scandals such as Enron and WorldCom, where audit failures contributed to significant financial losses and undermined public confidence in the auditing profession. As a result, auditing quality assurance has become a key focus for auditing firms, regulators, and standard-setting entities globally. As financial reporting becomes increasingly complex, the need for high-quality audits becomes more urgent, making it necessary to understand the factors affecting audit quality.

In addition to the professional competence challenges posed by the nature of the work, auditors are faced with a number of unique stressors that can negatively affect their performance. Auditors often work under great time pressure, especially during peak season when multiple audits must be performed at the same time. The need to meet fast deadlines is exacerbated by the large workload that auditors have to manage while adhering to strict standards of accuracy and objectivity. The client's request adds a further complication, as auditors are required to maintain skepticism and professional independence even when their findings may conflict with the client's interests. Furthermore, auditors operate in a highly regulated environment where errors or omissions can lead to serious legal and professional consequences. Ongoing pressure to avoid litigation and maintain ethical standards can contribute to significant work stress that, if not managed, can undermine auditors' ability to perform effectively and maintain audit quality.

In this context, Emotional Intelligence (EI) is seen as an important factor that helps professionals, including auditors, manage stress and maintain performance under pressure. Salovey & Mayer[3] define EI as the ability to perceive, understand, manage and regulate the emotions of oneself and others. In professions with high levels of stress, such as auditing, the ability to manage emotions is particularly beneficial to auditors. Auditors with high EI are better equipped to deal with the requirements of their role, as they are more adept at recognizing the signs of stress and implementing strategies to minimize its impact. By regulating their emotional responses, auditors can maintain focus, make sound judgments, and communicate effectively with clients and colleagues. Furthermore, EI can strengthen interpersonal relationships within the audit team, promote collaboration, and reduce the likelihood of conflict. Given the potential for EI to affect how auditors handle stress, it is possible that EI also has a direct impact on audit quality.

Recognizing the growing importance of EI in the workplace, scholars have begun to explore its implications for a variety of professions. Much of the research focuses on professions such as health care, education and counseling, management, where the emotional demands of work are more clearly recognized.[4] For instance, Goleman[5] argues that EI is an important factor that can distinguish high-performing people from their peers, especially in roles that require managing interpersonal relationships and high-stress environments. However, while the link between EI and job performance has been well established in many areas, its direct impact on audit quality - particularly through the mediating role of job stress - has not been fully explored.

In the audit profession, the ability to manage stress effectively and maintain high performance is critical, as auditors are often subjected to significant professional pressures, including tight deadlines, client demands, and strict standards compliance requirements. However, studies on the impact of EI in the field of auditing are quite small. While several studies have explored the broader relationship between emotional intelligence and job performance in the context of finance and accounting (Momm et al.[6]), few have been specific about how EI affects audit quality, especially considering the stress that auditors face in their day-to-day work. Furthermore, the potential mediating effect of job stress in this relationship has not been fully explored.

Therefore, this study was conducted to examine how EI can affect audit quality through its impact on job stress. Specifically, the study focused on two main objectives. First, the study seeks to examine the direct impact of EI on job stress on Vietnamese independent auditors. While previous studies have shown that EI can help professionals manage stress in a variety of areas (Bar-On[4]), its specific impact on auditors who face a plethora of stressors has yet to be fully explored. The second objective of this study is to provide empirical evidence of how EI can improve audit results by reducing work-related stress. This objective is particularly relevant for auditing firms and regulators in Vietnam, as understanding the role of EI in managing stress can inform the development of interventions to improve audit quality. If EI is found to be an important factor in reducing stress and improving audit quality, audit firms should consider including EI training in their professional development programs. Such training will help auditors develop the emotional skills needed to cope with the pressures of their work, thereby leading to better audit performance and higher quality audit reporting.

METHOD

Research Framework

Emotional Intelligence Theory

The theoretical foundation for emotional intelligence first introduced by Salovey and Mayer in 1990 has become prominent in both academic and professional fields, especially because of its relevance in understanding individual performance in organizational contexts. Accordingly, EI is the ability to track one's own and others' feelings and emotions, distinguish them, and use this information to guide one's thoughts and actions.[3]. This initial framework was then revised by Mayer and Salovey and proposed a four-factor model of EI in 1997.

Accordingly, the four-component model includes: (1) perceiving emotions, (2) using emotions to facilitate thinking, (3) understanding emotions, and (4) managing emotions. Each component represents a set of skills that develop from basic abilities to more complex ones.[7] The application of EI theory to the working environment has made significant progress after Goleman[5] published this concept. However, the scientific foundation is still based on Salovey and Mayer's ability-based model. This is further reinforced by the meta-analysis by Joseph & Newman[8] which demonstrates the pervasive effect of emotional capacity on job performance, especially in jobs that require high emotional labor.

The application of emotional intelligence theory in the context of auditing has yielded a number of important insights in various aspects of audit activity. Bhattacharjee & Moreno[9] demonstrated how auditors with higher emotional intelligence scores can better maintain professional skepticism in the face of pressure from clients. Their research specifically indicates that auditors who score high in the "emotion management" component of the Salovey and Mayer model are 28 % more likely to identify potential errors in ambiguous audit situations. In addition, Yang et al.[10] conducted an empirical study of 150 audits and found that audit teams led by managers with higher EI scores achieved better collaboration with customers and access to more comprehensive audit evidence. Their findings suggest that the "emotional awareness" component is particularly important during initial meetings with customers and fraud risk assessments, where the ability to detect subtle emotional cues leads to more effective risk assessment. In addition, Knechel & Sharma[11] looked at how emotional intelligence affects team performance in complex audits. Their study of 85 audit teams found that teams led by partners who scored high in the "enabling thinking" component of EI performed 35 % better in solving complex technical problems and maintaining audit quality under time pressure.

Furthermore, the relationship between emotional intelligence and professional judgment was scrutinized by Nelson et al.[12], whose empirical study involving 200 auditors with three or more years of experience found that those who scored higher on "emotional understanding" made more conservative judgments in high-risk audit areas and were better able to resist client pressure for aggressive accounting treatment. This study particularly demonstrates 42 % lower acceptance of dubious accounting treatments among auditors with above-average EI scores. When looking at stress management in the context of auditing, Smith & Davidson[13] found that auditors with higher emotional intelligence scores demonstrated better resilience during the busy season. Their longitudinal study found that auditors who scored high in the "emotion management" component maintained audit quality even under strict time constraints with a 31 % lower rate of quality control deficiencies than their peers.

Job Stress Theory

The audit profession is characterized by high work intensity, auditors often face high levels of work stress

due to the complexity and pressure inherent in their work. Several major sources of job stress have been identified in the audit field, all of which can significantly affect an auditor's ability to perform effectively. One of the most stressful factors is workload, especially during peak periods such as the end of a financial year when auditors often face overwhelming workloads. The need to review and verify large volumes of financial statements within a limited time frame has created enormous pressure, especially as auditors are expected to maintain a high level of accuracy and attention to detail. Time pressures exacerbate this, as auditors often work on tight deadlines imposed by both clients and regulators. The requirement to complete audits within specific deadlines has resulted in long working hours, causing fatigue and burnout, which in turn can undermine the auditor's perceived performance and overall job satisfaction. In addition to workload and time constraints, client relationships are another major source of stress for auditors. Auditors must maintain a delicate balance between meeting client expectations and complying with regulatory and ethical standards. Difficulties arise when clients put pressure on auditors to present financial statements in their favor, especially when there are potential issues that need to be reported. This can lead to conflicts of interest and strain the relationship between the auditor and the client. Ethical dilemmas are closely tied to this, as auditors often find themselves in a situation of having to make difficult decisions regarding the reasonableness and truthfulness of financial statements. Auditors are bound by codes of professional ethics that require them to be independent and objective, but pressure to appease clients or fear of losing clients can create significant stress. As Sweeney & Pierce[14] have observed, auditors often face ethical stress in their work and struggle to maintain ethical standards in the face of external pressures that can lead to increased work stress and ethical conflict.

Theoretical models of job stress, such as Bakker & Demerouti's Job Demand-Resource (JD-R) model[15] provide a useful framework for understanding how these stressors affect auditors. According to the JD-R model, work requirements such as workload, time pressure, and ethical dilemmas act as stressors that can deplete an individual's physical and psychological resources, potentially leading to burnout if not managed effectively. However, the model also hypothesizes that personal and organizational resources, such as emotional intelligence or social support can help individuals cope with these demands and minimize the negative effects of stress. In the context of auditing, the JD-R model suggests that auditors who possess more resources-such as strong emotional regulation skills or supportive work environments-can be better equipped to handle the high demands of the job without being overwhelmed by stress. Sweeney & Summers[16] conducted a study examining the impact of workload, time pressures and role conflicts on job stress and burnout among 280 auditors. Their research found that high job demands, especially during peak audit periods, significantly contribute to auditor burnout and reduce job satisfaction. However, the study also found that auditors with access to organizational resources, such as managers' support and time management training, were better able to manage these needs. This is consistent with the JD-R model's assertion that individual and organizational resources can mitigate the negative effects of job demands by replenishing the auditor's physical and emotional energy. Similarly, Kandemir & Budak[17] explored the role of emotional resources, such as EI in reducing work stress in auditors. Their findings suggest that auditors with higher emotional intelligence, particularly in managing their own emotions (self-regulation), are less affected by the negative effects of work demands, such as large workloads and pressure from clients. These auditors have demonstrated greater resilience to stress and are more likely to maintain high levels of job performance even during busy periods, thus supporting the JD-R model's argument that personal resources, such as EI can reduce the impact of job demands. The study concludes that emotional intelligence training is a valuable resource for audit firms looking to reduce stress and improve audit quality.

Another related theory is the Personal Environmental Fit (PE) model by French et al.[18] that emphasizes the importance of personal environmental fit. This model hypothesizes that stress occurs when there is a mismatch between an individual's abilities and the requirements of the job, or between the values of the individual and the organizational culture. In auditing, this nonconformity may occur when auditors face workloads or ethical challenges that exceed their ability to manage effectively. When auditors feel that they cannot meet the expectations set for them, due to time constraints or conflicting values, the level of stress is likely to increase. The model also emphasizes the role of organizational support in reducing stress as auditors find their companies with support and insight are more likely to cope with job requirements and maintain performance. Fogarty et al.[19] conducted a study at public accounting firms that showed a significant relationship between human and environmental mismatch and an increase in job stress. Their research shows that, when auditors perceive a mismatch between their personal values (such as ethical standards) and the requirements of the job (such as pressure to ignore some financial differences in order to maintain relationships with clients), their stress levels increase. This mismatch often leads to job dissatisfaction, decreased performance, and a higher intention to leave. The study also found that auditors who found their company to be supportive and ethical were less likely to experience this type of stress, suggesting that organizational support can help mitigate the impact of human-environment mismatches. Besides, Jones et al.[20] focus on stress and burnout among auditors regarding ethical dilemmas. The study found that auditors facing frequent ethical conflicts - such as pressure from clients to alter rules or manipulate financial statements - experienced significantly higher levels of stress than those working in

environments with healthier ethical cultures. Auditors who felt that their personal values were consistent with the values of their organization reported lower levels of stress and higher job satisfaction. This highlights the importance of organizational culture and support in reducing the mismatch between personal values and job demands in the audit profession. Furthermore, Herda & Lavelle[21] looked at how organizational support affects auditor loyalty and stress. Their study, framed in both the JD-R and PE fit models, found that auditors found that high levels of organizational support - such as mentoring programs, ethical leadership, and professional development opportunities - reported lower levels of job stress. These auditors feel more in tune with the company's values and are better equipped to handle the pressures of the job, including client needs and time constraints. The authors conclude that promoting an organization's culture of support and ethical relevance reduces stress and improves auditor retention.

Audit Quality Framework

Audit quality is an important concept in auditing because it directly impacts the reliability, credibility and transparency of financial statements. By broad definition, audit quality refers to the extent to which audits are performed in accordance with applicable audit standards and the extent to which material misstatements are detected and reported in the financial statements.[22] A high quality audit not only ensures the accuracy of financial data but also enhances stakeholder confidence in the integrity of the financial reporting process. This is especially important for investors, creditors, and regulators who rely on audited financial statements to make relevant economic decisions. As DeAngelo[22] noted in his exploratory work, audit quality is a function of both the auditor's ability to detect errors (competence) and the auditor's willingness to report such errors (independence). An audit is therefore considered high quality when it provides reasonable assurance that the financial statements are free from material misstatement - whether due to error or fraud.

There are a number of factors that are believed to affect audit quality, with auditor independence being one of the most important. Independence refers to the auditor's ability to maintain fairness and objectivity throughout the audit process, unaffected by factors that may compromise their judgment.[23,24] As DeFond & Zhang[25] have pointed out, auditors' independence is important to ensure that auditors remain focused on their primary responsibility: protecting the interests of shareholders and the public by making an objective assessment of the company's financial position. However, maintaining independence can be a challenge, especially when auditors face pressure from clients, such as the influence of management or the desire to retain lucrative audit contracts. Auditors' independence may be compromised as auditors develop close relationships with clients, resulting in conflicts of interest that may result in lower audit quality.

In addition to independence, the auditor's expertise is another important determinant of audit quality. Expertise refers to the auditor's knowledge, skills, and experience in conducting audits, especially in complex industries or a changing regulatory environment. Auditors with a high level of expertise are more likely to spot material misstatements and ensure that the financial statements comply with applicable standards. Research has shown that auditors with more in-depth knowledge of the industry tend to perform higher quality audits, as they are better equipped to gain a deeper understanding of a company's financial activities and associated risks.[26]

Ethical standards also play an important role in affecting the quality of audits. Auditors are bound by codes of professional ethics that require them to act with professional integrity, objectivity, and skepticism. Ethical behavior is essential to maintain both independence and the competence required for high quality audits. However, auditors often face ethical dilemmas in their work, such as pressure to overlook certain misstatements in order to maintain relationships with clients. When auditors fail to comply with ethical standards, the quality of audits suffers, as they may be less inclined to report errors or irregularities. As Sweeney & Pierce[14] have highlighted, auditors often experience ethical stresses in their work and how they address these challenges has a significant impact on audit quality.

While independence, expertise, and ethical standards are widely recognized as critical to audit quality, recent studies are also beginning to explore the role of work stress in influencing audit results. Studies show that excessive stress impairs auditors' cognitive abilities, leading to reduced attention to detail, increased likelihood of making mistakes, and decreased likelihood of professional skepticism.[19] For example, Sundgren & Svanström[27] found that stress negatively affects auditors' ability to maintain audit quality, especially when they work within deadlines or face conflicts with clients. High stress levels lead to fatigue, burnout, and even distraction, all of which reduce auditors' ability to perform effectively.

Emotional Intelligence, Job Stress, and Audit Quality

The relationship between EI, job stress and audit quality stems from established theoretical frameworks, one of the main theoretical models linking EI with stress management is the Job Demand-Resource (JD-R) model. According to this model, work demands such as workload and time pressure can lead to stress and burnout, especially when the individual does not have enough personal resources to cope with these needs.

However, personal resources such as EI can serve as a reaction against the negative effects of work demands by helping individuals manage their emotional responses and reduce stress. In the audit profession, where job demands are high, auditors with strong EI skills can manage stress, maintain focus, and adhere to the stringent standards required for better high-quality audits. This theoretical link between EI and job stress suggests that EI can have an indirect but significant impact on audit quality by improving the resilience of auditors to stress.

Slaski & Cartwright[28] conducted a study of retail managers and found that those with higher EI reported lower levels of stress and higher levels of job satisfaction than their peers with lower EI. If auditors with higher EI are better able to manage stress, they may be more likely to maintain the cognitive acumen and professional skepticism required for high-quality audits. Furthermore, research by Bar-On[4] demonstrated that individuals with higher EI tend to have better coping mechanisms and are better able to resist the harmful effects of stress, which can lead to improved decision-making and problem-solving abilities in the workplace. Given the high-risk nature of auditing, where minor errors or oversight can have significant consequences, these findings suggest that EI can be an important factor in ensuring that auditors are able to perform effectively even under stressful conditions.

In addition to reducing work stress, EI can also directly contribute to audit quality by strengthening interpersonal relationships and communication within audit teams. Auditors with high EI are likely to have better social skills, which improve teamwork motivation and reduce interpersonal conflicts that are often a source of workplace stress. Stronger relationships and smoother communication within audit teams lead to more effective audits and higher levels of coordination, positively impacting audit quality.[29] Goleman[30] argues that individuals with high EI not only manage their own emotions better but are also more adept at understanding and reacting to the emotions of others, which fosters a more harmonious and productive work environment. In the context of auditing, the ability to manage these effective relationships helps auditors to regulate the client-auditor relationship, reducing the likelihood of conflicts and misunderstandings that could compromise the integrity of the audit.

While empirical research specifically examines the relationship between EI, job stress, and audit quality is limited, studies in related professions provide valuable insights. For example, Momm et al.[31] found that EI was positively correlated with job performance in a sample of professionals working in high-stress environments, such as finance and consulting. Their findings indicate that individuals with higher EI report lower levels of work-related stress and are able to maintain higher levels of performance, even when faced with significant workplace demands. These results suggest that EI may have similar implications in the auditing profession, where auditors are often required to perform under high-stress conditions. Auditors with higher EI may be better equipped to manage the emotional and cognitive challenges of their work, resulting in improved audit quality.

Furthermore, the study linking job stress to job performance highlights the importance of managing stress in maintaining high standards of audit quality. For example, Fogarty et al.[19] found that job stress negatively impacts job performance in public accounting, as auditors who experience high levels of stress are more likely to make mistakes and show less attention to detail. In this context, EI can serve as a mitigating factor that helps auditors manage their stress more effectively, thereby reducing the likelihood of errors and improving audit results. Since audit quality is closely tied to auditors' ability to maintain professional skepticism and attention to detail, reducing work stress through EI can be a key strategy for improving overall audit performance.

Research hypotheses

Self-emotional evaluation is an important component of EI and refers to an individual's ability to recognize and understand their own emotions.[32] This ability is fundamental to emotion regulation, as individuals who are adept at assessing their emotions are able to identify early signs of stress and take measures to manage them proactively and effectively.[33] According to Mayer & Salovey[34], emotional awareness allows the individual to identify stressors before they develop. For example, auditors who are aware of their emotional response to an urgent deadline or pressure from a client may take preventive actions, such as adjusting time management or seeking support from colleagues, to prevent stress from becoming overwhelming. This early detection and intervention can significantly reduce the physiological and psychological impact of stress. Carmeli[35] suggests that individuals with high EI, especially those who score high on self-awareness, are better able to manage workplace stress and report lower levels of burnout. Similarly, Goh et al.[36] have argued that emotional awareness is negatively correlated with stress in a sample of health workers, an audit-like profession, characterized by high job demands and emotional stress. In addition, Law et al.[37] conducted a study on emotional intelligence and job stress in the service industry and found that individuals with higher levels of self-emotional evaluation had significantly lower levels of stress than their peers. This finding is consistent with studies on emotional intelligence, which consistently show that self-awareness is an important factor in managing work-related stress. Given the similarities between the service industry and auditing - both of which involve high customer interaction, time pressure, and a need for accuracy - the results of this study suggest that emotional self-

assessment can also reduce work stress for auditors. Based on the above theoretical basis and experimental evidence, the study proposes the following hypothesis:

H1: Self-Emotion Appraisal (SEA) negatively affects job stress

Assessing the emotions of others, an important component of EI, refers to the ability to recognize and understand the emotions of others. This skill can significantly reduce work stress by enhancing interpersonal interaction and fostering a friendly work environment. Individuals who excel at evaluating the emotions of others are able to recognize emotional cues from colleagues and customers, allowing them to respond empathetically and resolve conflicts more effectively. As Goleman[30] notes, individuals with strong interpersonal EI skills tend to create more harmonious working relationships, reducing the impact of stress. In teamwork environments such as auditing, where collaboration and communication are essential, assessing the emotions of others improves team dynamics and reduces emotional stress that often contributes to work stress.[29] Furthermore, research by Zeidner et al.[33] shows that individuals who are proficient in reading others' emotions are more likely to engage in collaborative problem solving and less likely to experience interpersonal conflict, both of which are major sources of stress. As a result, auditors who are more able to assess the emotions of others may experience less stress due to their ability to manage and alleviate emotional stress in the workplace. Based on the above theoretical basis and experimental evidence, the study proposes the following hypothesis:

H2: Others' Emotion Appraisal (OEA) negatively affects job stress

Using Emotions, one dimension of emotional intelligence (EI), refers to the ability to harness and orient emotions to facilitate problem solving and improve performance. Individuals skilled in this aspect of EI are able to orient their emotions constructively, thus reducing work stress. Law et al.[37] found that employees who use emotions effectively are better equipped to manage workplace challenges, as they are able to maintain motivation and focus even when under pressure. In high-stress occupations such as auditing, the ability to use positive emotions can help auditors remain resilient to the demands of workload and time pressure. Furthermore, research by Carmeli[35] demonstrated that individuals who use their emotions strategically tend to experience lower levels of job burnout and stress. This is because they can regulate their emotional state to remain calm and composed in stressful situations. In addition, Mikolajczak et al.[38] found that individuals who are proficient in using their emotions are more likely to engage in adaptive coping strategies, such as reshaping stressful situations, that help reduce work stress. Therefore, auditors who are highly able to use emotions can reduce stress as they turn emotions into resources for better performance.

Using emotions, a component of EI refers to the ability to harness and direct emotions to facilitate problem solving and improve performance. Individuals skilled in this aspect of EI are able to orient their emotions positively, thus reducing work stress. Law et al.[37] argue that effective emotional workers have a greater advantage in managing workplace challenges, as they can maintain motivation and focus even under high pressure. In high-stress occupations such as auditing, the ability to use positive emotions helps auditors remain resilient to the demands of workload and time pressure. Furthermore, research by Carmeli[35] has shown that individuals who use their emotions appropriately tend to experience lower levels of job burnout and stress. This is because they can regulate their emotional state to remain calm and composed in stressful situations. In addition, Mikolajczak et al.[38] found that individuals who are proficient in using their emotions are more likely to engage in adaptive coping strategies, such as reshaping stressful situations, that help reduce work stress. Therefore, auditors who are highly able to use emotions can reduce stress as they turn emotions into resources for better performance. Based on the above theoretical basis and experimental evidence, the study proposes the following hypothesis:

H3: Use of Emotion (UOE) negatively affects job stress

Emotional regulation, refers to one's ability to manage and control one's emotions in both positive and negative situations.[39,40] This skill is essential in managing stress, especially in high-pressure occupations such as auditing, where regulating emotions can prevent stress from turning into burnout. Gross & John[40] have argued that individuals who are better at regulating their emotions experience lower levels of stress and anxiety, as they are able to maintain emotional stability even in difficult situations. This ability allows professionals to focus, think clearly, and make informed decisions under pressure. In the context of audits, where time pressures and customer demands are high, emotional regulation can prevent emotional burnout and maintain cognitive performance.

Empirical research supports this association. Petrides et al.[41] found that individuals with higher emotional regulation were less likely to experience negative outcomes such as job burnout and psychological distress. This is because they are more adept at using adaptive coping strategies, such as reassessment and problem solving to manage stress. In addition, Martins et al.[42] conducted a meta-analysis on EI and work stress, showing that emotional regulation is one of the most important predictors of workplace stress reduction. In auditing, where

accuracy and objectivity are the cornerstones of the profession, auditors who can regulate their emotions are better able to handle stressful situations, thereby reducing overall job stress and improving job performance. Based on the above analysis, the study proposes the following hypothesis:

H4: Regulation of Emotion (ROE) negatively affects job stress

Job stress is acknowledged as a major factor undermining job performance, especially in high-demand occupations such as auditing. In the context of independent auditors in Vietnam, work stress - stemming from factors such as large workloads, time pressures, and client demands - can degrade audit quality by impairing cognitive function, attention to detail, and career skepticism. Fogarty et al.[19] found that job stress negatively impacted auditors' ability to maintain professional skepticism, leading to greater oversight and misstatement of the financial statements. Similarly, Sundgren & Svanström[27] emphasize that auditors who face excessive stress are more prone to error in professional judgments, which has a significant effect on audit quality. Moreover, Hung[43] research focusing on the Vietnamese auditing industry has revealed that work-related stress among auditors is associated with a decrease in audit performance and an increase in material misstatement, especially during peak audit seasons. In addition, Ha & Hung[44] demonstrated through their analysis of 189 audits that high levels of stress among audit team members resulted in 33 % deficiencies in quality control and increased the likelihood of material misstatement by 28 %. This is consistent with DeFond & Zhang[25], who emphasize that audit quality depends on the auditor's ability to manage stress and maintain professional objectivity. Due to the high-risk nature of the audit activity, job stress may impair the auditor's ability to perform a comprehensive and accurate audit, suggesting that reducing job stress may be critical to improving the quality of audits in Vietnam. Based on the above, the study proposes the following research hypothesis:

H5: Job stress negatively affects audit quality of independent auditors in Vietnam

Based on an overview of basic theories and empirical research, this study was conducted to expand the theoretical framework, providing more empirical and managerial evidence on the relationship between EI, work stress and audit quality of independent auditing firms in Vietnam. The study clarifies this relationship using the linear structural equation model (PLS-SEM), under the support of SPSS 22 and AMOS 20 software.[45]

For optimal results, the authors conducted a validation process including: Following Anderson & Gerbing[46], the linear structural model analysis process includes: (i) Scale test: Overall Cronbach's alpha coefficient >0,6 and corrected item-total correlation >0,3; (ii) Exploratory Factor Analysis (EFA): Appropriateness of the measure with 0,5≤ Kaiser-Meyer-Olkin (KMO) ≤ 1, Bartlett's test of sphericity with a significance level (Sig) ≤ 0,05, factor extraction variance >50 %, Eigenvalues > 1, factor loadings require > 0,5 (Hair et al.[47]); (iii) Confirmatory Factor Analysis (CFA): Adjusted Chi-square divided by degrees of freedom (Cmin/Df) ≤5 (Bentler[48]), Tucker-Lewis Index (TLI) > 0,9 (Hu & Bentler[49]), Comparative Fit Index (CFI) > 0,9 (Hu & Bentler[49]), Comparative Fit Index > 0,9.[49]

The research model is shown in figure 1, with the economic equation of the study corresponding to the model as:

$$JOS = f(SEA, OEA, UOE, ROE) \quad (1)$$

$$AQ = f(JOS) \quad (2)$$

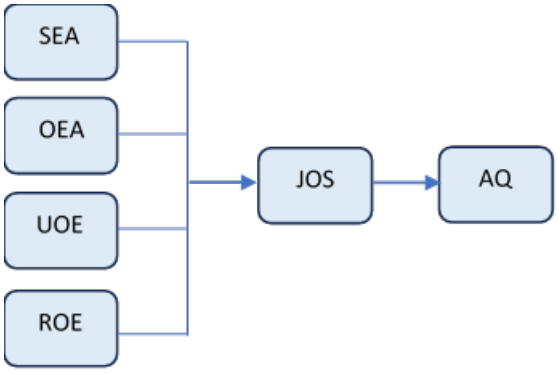

Figure 1. Research model
Source: Developed by the author based on theoretical foundations

Variables in the PLS-SEM quantitative model are measured using a 5-level Likert scale (Likert[50]), the scale is constructed in 5 levels, with the number 1 describing total disagreement, the number 2 disagreeing, the

number 3 being a neutral rating, the number 4 agreeing, the number 5 strongly agreeing. The number of scales measuring the variables of this study is built on the basis of the foundation theory and the research overview, shown in table 1 as follows:

Table 1. Describe the scale, observation

No.	Code	Survey Question Content	Source
I	**Self-Emotion Appraisal (SEA)**		
1	SEA1	I have a good sense of why I have certain feelings most of the time	(32); (37); (51); (52).
2	SEA2	I have good understanding of my own emotions	
3	SEA3	I really understand what I feel	
4	SEA4	I always know whether or not I am happy	
II	**Others' Emotion Appraisal (OEA)**		
5	OEA1	I always know my colleagues' emotions from their behavior	(32); (53); (54); (55); (56).
6	OEA2	I am a good observer of others' emotions	
7	OEA3	I am sensitive to the feelings and emotions of others	
8	OEA4	I have good understanding of the emotions of people around me	
III	**Use of Emotion (UOE)**		
9	UOE1	I always set goals for myself and try my best to achieve them	(32); (57); (58); (59).
10	UOE2	I always tell myself I am a competent person	
11	UOE3	I am a self-motivated person	
12	UOE4	I would always encourage myself to try my best	
IV	**Regulation of Emotion (ROE)**		
13	ROE1	I am able to control my temper and handle difficulties rationally	(32); (60); (61); (62).
14	ROE2	I am quite capable of controlling my own emotions	
15	ROE3	I can always calm down quickly when I am very angry	
16	ROE4	I have good control of my own emotions	
V	**Job Stress (JOS)**		
17	JOS1	I feel like I never have a day off	(63); (64); (65); (66); (16).
18	JOS2	I have too much work and too little time to do it	
19	JOS3	I spend so much time at work that I can't see my family enough	
20	JOS4	I often feel tense or anxious in my work	
21	JOS5	I feel fidgety or nervous as a result of my job	
22	JOS6	Too many people at my level in the firm get burned out by job demands	
VI	**Audit quality (AQ)**		
23	AQ1	The ability of auditors to detect material errors during the audit process.	(22); (67); (25).
24	AQ2	Ability of auditors to report material misstatements during the audit.	
25	AQ3	Compliance with ethical and professional standards	
26	AQ4	Compliance with audit plans and procedures	

Source: Constructed by the author based on research overview.

The model comprises 6 scales and 26 observed variables.

In addition, to ensure the study sample size in SEM analysis, based on the recommendations of Bentler & Chou[68] proposed a ratio of 5 to 10 surveys for each survey question. Kline[69] recommends a minimum sample size of 200 for any SEM analysis or 10 cases per one observation, whichever is greater. Accordingly, the minimum sample size in this study is n = 10*i (i is the number of observed variables in the model), corresponding to this study, the sample size will be 10*26 = 260 votes. In order to improve the reliability of the survey information, the study selects the largest sampling for the model according to one of the above principles.

The target audience of this study includes independent auditors working at Vietnamese auditing firms, including both domestic and international firms operating in Vietnam.With this study, the selected subjects include auditors, audit team leaders, audit department heads and directors of 125 independent auditing

companies, who have at least one year of experience or more and have been actively participating in auditing and are under the typical pressures and requirements of the profession in Vietnam. These are experts who are directly involved in performing audits, supervising audit teams, and are responsible for ensuring that the company's audit process complies with regulatory standards. So their feedback provides insight into how stress and emotional intelligence impact the day-to-day tasks of conducting audits, detecting material misstatements, and complying with audit standards. At the same time, this multi-level approach allows the study to capture a comprehensive understanding of job stress across the organizational hierarchy providing richer data on how stress impacts overall audit quality.

In this study we use a random sampling strategy to ensure all auditors in the target population have the same opportunity to be selected, helping to minimize bias. The questionnaire consists of two parts, the first part includes demographic information such as, gender, job position, number of years of experience and company size... the second part includes the variables EI; JOS; AQ and the corresponding scale. 327 valid questionnaires were collected directly in knowledge updating classes for practicing auditors organized by the Vietnam Association of Certified Public Accountants (VACPA) in Hanoi from April 2024 to September 2024. In Vietnam, according to the regulations of the Ministry of Finance, the time for updating knowledge for practicing auditors is at least 40 hours in the year preceding the year of registration for auditing practice, including at least 20 hours for updating knowledge of Vietnamese accounting and auditing law and 04 hours for updating knowledge of professional ethics. Therefore, all auditors registered for practice must attend these knowledge update classes, so the distribution of questionnaires at these classes ensures the completeness and representation of the selected sample.

During the data collection process, this study strictly adheres to research ethics and ensures the anonymity and privacy of all participants. Participants have been fully informed of the purpose of the study, how their data will be used, participation in the survey is completely voluntary, there is no pressure or obligation placed on the auditor to complete the questionnaire.

Data is cleaned before running the model using SPSS 22 and AMOS 20 software to examine how EI may affect audit quality through its impact on job stress.

RESULTS

Descriptive Statistical Analysis

In terms of gender, 69,7 % of respondents were male, while 30,3 % were female. This shows a significant gender imbalance in the auditing profession in Vietnam, with men dominating in this area. This imbalance reflects the actual trend in the workforce of the auditing profession, which is a profession where auditors are under a lot of pressure and stress at work, moreover, moving work away from family for a long period of time has made auditing a less suitable job for women. In terms of age distribution, the largest age group is 26 to 35 years old (44,6 %), followed by 46 to 55 years old (19,6 %). This suggests that the majority of auditors are in the early to mid-career stages, reflecting the high demand of the auditing profession that can attract young professionals. The smaller proportion in the older age groups (over 55 years old: 11,0 %) shows that few auditors still work in the profession at later stages of their careers, which accurately reflects the high pressure and labor intensity of the work, so it is no longer suitable for older professionals. In terms of education, the majority of auditors hold a Bachelor's degree (77,1 %), with a smaller portion holding a Master's degree (17,4 %) and Doctorate degree (5,5 %). This reflects the usual educational requirements for entry into the audit profession, where a Bachelor's degree is generally sufficient for most entry-level positions. The relatively low percentage of doctorates shows that advanced research degrees are often not pursued or required in the field of auditing but that national and international audit certifications are more recommended. In terms of job positions, the largest proportion of respondents (57,2 %) were Auditors, indicating that most of the participants were not in managerial roles. The audit team leader accounted for 19,6 %, while the Manager of the audit department (14,4 %) and the Director of the auditing company (8,9 %). This distribution reflects the reality of human resources in audit firms, with fewer individuals holding higher management roles than the larger number of auditors at the operational level. In terms of experience, a significant portion (39,1 %) of respondents have between 1 and 5 years of experience, indicating that many auditors are in the early stages of their careers. This is followed by 6 to 10 years (22,6 %) and over 16 years (20,2 %), indicating a reasonably allocated level of experience. A higher percentage of new entrants implies a high turnover rate in the profession, be it due to job stress or the complex nature of the audit work. In terms of audit firm size, the majority of respondents (59,9 %) work for Non-Big 4 audit firms, while 40,1 % work for Big 4 firms. This allocation reflects the structure of the auditing industry in Vietnam, where Non-Big 4 firms outnumber Big 4 firms. However, considering the global dominance of the Big 4 (PwC, Deloitte, EY, and KPMG), a significant segment of auditors still work for these firms, which are known for handling larger and more complex clients.

The collected sample is appropriate and accurately reflects the young workforce in the auditing profession in Vietnam. It captures the actual distribution of gender, age, education, experience, job position and company

size, all in line with the characteristics of auditing labor in Vietnam. This ensures that the study's findings will be relevant and highly generalizable, making the sample both valuable and reliable for research objectives.

Table 2. Characteristics of survey subjects

No.	Demographic Information		Person	Percentage(%)
1	Gender	Male	228	69,7
		Female	99	30,3
2	Age	18 to 25 year	47	14,4
		26 to 35 year	146	44,6
		36 to 45 year	34	10,4
		46 to 55 year	64	19,6
		Over 55 years old	36	11,0
3	Educational attainment	PhD	18	5,5
		Master	57	17,4
		Bachelor	252	77,1
4	Job position	Auditor	187	57,2
		Audit Team Leader	64	19,6
		Audit Department Manager	47	14,4
		Audit Company Director	29	8,9
5	Experiences	Of between over one year and five years	128	39,1
		From 6 to 10 years	74	22,6
		From 11 to 15 years	56	17,1
		Over 16 years	66	20,2
6	Audit firm size	Big 4	131	40,1
		Non-Big 4	196	59,9

Source: Author compiled from survey results

Determine the reliability coefficient of the scale

Test the reliability of the scale by Cronbach's Alpha coefficient (Cronbach[70]). Cronbach's alpha coefficient is a statistical test of the degree of coherence and correlation between observed variables in the scale. The bouncing method allows the analyst to eliminate non-conforming variables and limit garbage variables in the research model. Accordingly, "garbage" variables are those with a total variable correlation coefficient of less than 0,3 and a scale will be selected when the Cronbach's Alpha coefficient is 0,6 or higher.[71,72] At the same time, Cronbach's Alpha if the variable type is greater than Cronbach's Alpha of the scale will also be eliminated to increase the reliability of the coefficient later. Typically, a scale with Cronbach's Alpha between 0,7 and 0,8 is usable. According to many researchers, if Cronbach's Alpha reaches 0,8 or more to nearly 1, the scale is good and the correlation will be higher. The results of the reliability analysis of the scale are detailed in table 3 below.

Table 3. Scale analysis results for variables in the PLSSEM model

Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Self-Emotion Appraisal (SEA): α = 0,870				
SEA1	16,9039	6,527	,617	,863
SEA2	16,7708	6,276	,724	,836
SEA3	16,7770	6,347	,720	,837
SEA4	16,8265	6,397	,707	,841
Others' Emotion Appraisal (OEA): α = 0,865				
OEA1	8,1516	1,538	,702	,854
OEA2	8,0928	1,518	,815	,766
OEA3	7,9968	1,660	,722	,831

OEA4	7,9876	1,647	,719	,826
Use of Emotion (UOE): α = 0,884				
UOE1	16,6841	5,408	,680	,868
UOE2	16,7151	5,073	,710	,862
UOE3	16,7894	5,010	,733	,857
UOE4	16,7120	5,248	,707	,862
Regulation of Emotion (ROE): α = 0,841				
ROE1	12,5138	2,945	,731	,773
ROE2	12,5045	2,952	,748	,766
ROE3	12,2940	3,282	,578	,837
ROE4	12,4705	3,087	,646	,811
Job Stress (JOS): α = 0,868				
JOS1	20,6377	6,864	,638	,851
JOS2	20,7832	6,635	,690	,842
JOS3	20,5231	6,870	,529	,852
JOS4	20,7151	6,539	,727	,836
JOS5	20,7182	6,332	,713	,838
JOS6	20,6624	6,615	,726	,837
Audit quality (AQ): α = 0,876				
AQ1	19,6934	8,343	,629	,864
AQ2	19,6160	8,069	,729	,847
AQ3	19,6067	8,009	,754	,843
AQ4	19,4860	8,473	,673	,857

Source: Statistical analysis using SPSS 22 software.

After testing the reliability of the scales, the observed variables all had Cronbach's Alpha coefficients greater than 0,6 and the total variable correlation coefficient greater than 0,3, no observed variables were excluded from the scale, proving that the observed variables well reflected the concept proposed in the study and qualified for further analysis.

Exploratory Factor Analysis

The study used the extraction method with Principal Component Analysis rotation in EFA analysis (Gerbing & Anderson[73]) with a load factor of ≥ 0,5 (Hair et al.[47]) for all variables. Table 4 shows that KMO coefficient = 0,875 > 0,5, Bartlett's Test = 0,000 < 0,05, so factor analysis is appropriate.

Table 4. Test the KMO index

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0,875	
Bartlett's Test of Sphericity	Approx. Chi-Square	5267,268
	df	386
	Sig.	0,000

Source: Report extracted from SPSS 22 software

Table 5 shows that the total variance extracted is 68,957 > 50 %, so EFA analysis is appropriate. The Eigenvalues coefficient is 1,659 > 1, which is significant at a stop coefficient of 1,659, the factors explain 68,957 % of the variation of the data.

Next, the factor matrix table after rotation will be considered, the analysis results show that the observed variables have been gathered into 06 groups of variables with the order of the observed variables being kept the same compared to the variables that were originally built, the factor load factors are greater than 0,5, so these 06 groups of variables ensure the convergence value and differentiation value. The initial theoretical model was unchanged and had practical implications (table 6).

Table 5. Variance extracted for factors and observations

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings[a]
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	4,529	17,420	17,420	4,529	17,420	17,420	4,096
2	4,127	15,871	33,292	4,127	15,871	33,292	3,556
3	2,921	11,234	44,526	2,921	11,234	44,526	3,020
4	2,525	9,713	54,238	2,525	9,713	54,238	3,122
5	2,168	8,338	62,576	2,168	8,338	62,576	3,380
6	1,659	6,381	68,957	1,659	6,381	68,957	2,404
7	,900	3,462	72,419				
8	,847	3,256	75,675				
9	,727	2,797	78,472				
10	,628	2,417	80,889				
11	,594	2,284	83,174				
12	,534	2,056	85,229				
13	,511	1,964	87,193				
14	,465	1,790	88,983				
15	,429	1,651	90,634				
16	,390	1,501	92,135				
17	,357	1,375	93,510				
18	,313	1,205	94,715				
19	,293	1,125	95,840				
20	,241	,927	96,766				
21	,202	,777	97,544				
22	,190	,732	98,276				
23	,142	,548	98,824				
24	,123	,473	99,297				
25	,094	,360	99,657				
26	,089	,343	100,000				

Source: Statistical analysis by the authors using SPSS 22 software.
Extraction Method: Principal Component Analysis.
a. When components are correlated, sums of squared loadings cannot be added to obtain a total variance.

Table 6. Rotated Component Matrix[a]

Pattern Matrixa

	Component					
	1	2	3	4	5	6
JOS6	,877					
JOS4	,834					
JOS5	,830					
JOS1	,802					
JOS2	,739					
JOS3	,713					
AQ3		,905				
AQ4		,847				
AQ2		,831				

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AQ1	,827				
SEA3		,850			
SEA1		,847			
SEA4		,838			
SEA2		,827			
UOE2			,892		
UOE1			,879		
UOE4			,812		
UOE3			,790		
ROE1				,917	
ROE3				,881	
ROE2				,853	
ROE4				,768	
OEA1					,798
OEA2					,758
OEA3					,721
OEA4					,683

Source: Statistical analysis by the authors using SPSS 22 software
Extraction Method: Principal Component Analysis.
Rotation Method: Promax with Kaiser Normalization.

Confirmatory factor analysis and linear structure model

Confirmatory Factor Analysis (CFA) and Partial Least Squares Structural Equation Modeling (PLS-SEM) Analysis. The results of Confirmatory Factor Analysis and the estimation of the Partial Least Squares Structural Equation Modeling are illustrated in the figure 2 and figure 3.

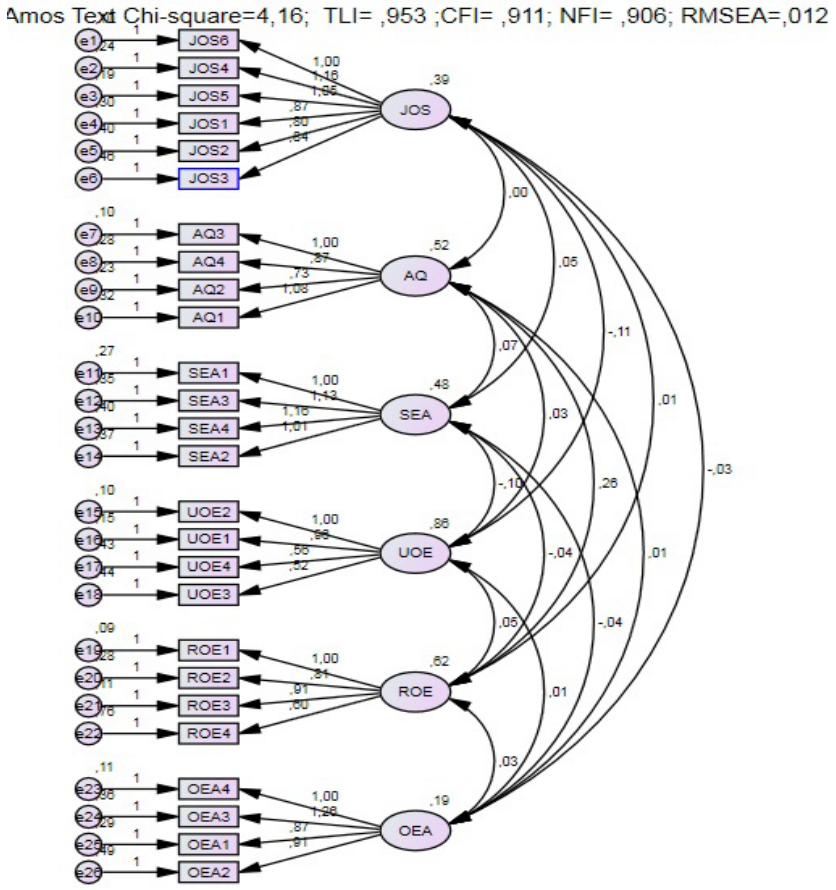

Figure 2. Summary of confirmatory factor analysis
Source: Statistics from AMOS 20 software

The results of the confirmatory factor analysis indicate that the adjusted Chi-squared value divided by degrees of freedom (Cmin/df) is 4,16, which is in the range ≤ 5. TLI value = 0,953, greater than 0,9; CFI value = 0,911 and greater than 0,9; NFI index = 0,906, greater than 0,9; and RMSEA index = 0,012, which is less than 0,05. Therefore, it can be concluded that the integrated model is suitable for real data because it meets the test criteria.

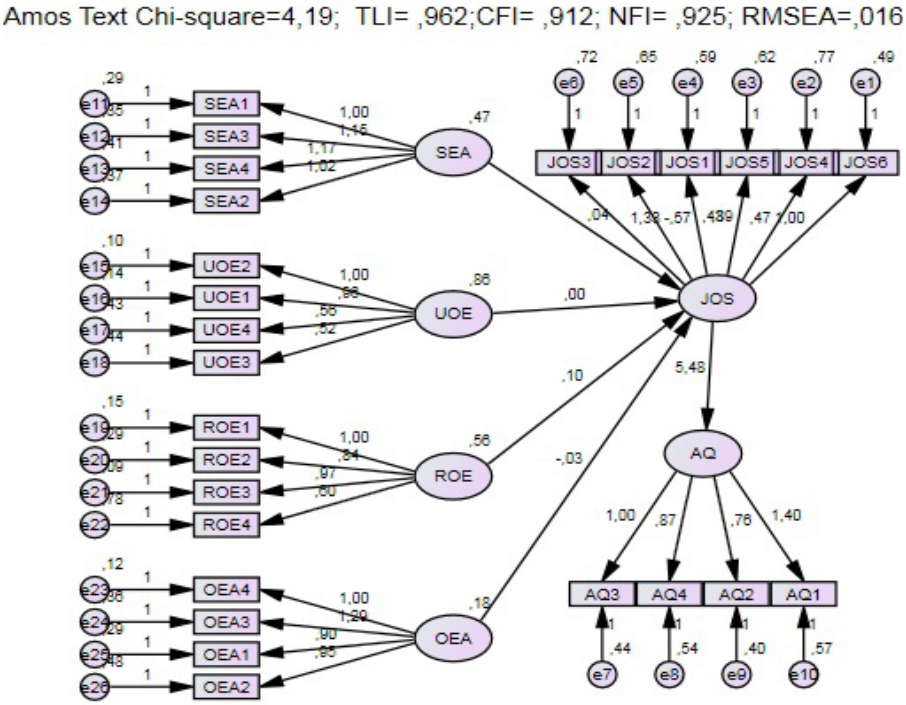

Figure 3. Results of partial least squares structural equation modeling regression estimation model from the article
Source: Statistics from AMOS 20 software

The results from figure 3 show that the adjusted Chi-squared value divided by degrees of freedom (Cmin/df) is 4,19 in the range of ≤ 5. The TLI = 0,962 value is greater than 0,9; the CFI = 0,912 value exceeds 0,9; the NFI = 0,925 value exceeds 0,9; and the RMSEA = 0,016, which is less than 0,05. Thus, it can be seen that the model is suitable for real data because it meets the accreditation criteria.

Table 7 below presents the hypothesis test results, the significance level of the estimated coefficients: P ≤ 0,05; the confidence level ≥ 95 %. The factors included in the model are statistically significant and the hypotheses are accepted.

Table 7. Results of hypothesis testing

Hypothesis		Impact		Estimate	S.E.	C.R.	P	Label
H1	JOS	<---	SEA	-0,157	0,038	-0,506	0,032	Accept
H3	JOS	<---	UOE	-0,004	0,005	-0,841	0,001	Accept
H4	JOS	<---	ROE	-0,037	0,068	-0,542	0,028	Accept
H2	JOS	<---	OEA	-0,030	0,019	-1,621	0,005	Accept
H5	AQ	<---	JOS	-0,122	0,038	-0,203	0,029	Accept

Source: Statistics on AMOS 20 software

Table 7 shows that the Self-Emotion Appraisal (SEA); Others' Emotion Appraisal (OEA); Use of Emotion (UOE); and Regulation of Emotion (ROE) variables have a negative impact on job stress levels at independent audit firms in Vietnam, with a statistical significance level indicated as P ≤ 0,05. At the same time, the Job Stress (JOS) variable also has a negative impact on audit quality, with a statistical significance level indicated as P ≤ 0,05. Thus, hypotheses H1, H2, H3, H4 and H5 are accepted.

The study results show that the negative impact of Self-Emotion Appraisal (SEA) on work stress (estimate = -0,157, P = 0,032) means that auditors who understand and evaluate their own emotions better will experience

lower levels of work stress. This is consistent with previous research indicating that self-awareness in emotional intelligence helps professionals recognize early signs of stress and manage it more effectively. In the context of Vietnamese auditors, who are often faced with large workloads and rushed deadlines, the ability to monitor and regulate one's own emotional state is critical to managing stress. In addition, the negative relationship between other people's Emotional Assessment (OEA) and work stress (estimate = -0,030, P = 0,005) shows that auditors who are more proficient in understanding other people's emotions are less stressed. This is especially relevant in the audit profession, where teamwork and interaction with clients take place on a regular basis. In Vietnam, effective interpersonal communication and emotional intelligence in understanding the emotional state of clients and colleagues reduces conflict and misunderstanding, thereby reducing stress. In addition, the results of the study also show the negative impact of Using Emotions (UOE) on work stress (estimate = -0,004, P = 0,001), auditors who can exploit and apply emotions constructively (for example, using emotions to maintain motivation or improve problem solving) will be less stressed. In the high-pressure audit environment in Vietnam, being able to redirect emotions to achieve work goals helps auditors maintain concentration and high productivity, thereby reducing the impact of stress. Furthermore, the negative impact of regulation of emotion on job stress (estimate = -0,037, P = 0,028) suggests that auditors skilled at controlling and regulating their emotions will have lower levels of stress. This is especially important in situations where auditors must manage their responses to stressful client requests or deadlines. In Vietnam, where audit firms often face changing workloads and close scrutiny, the ability to manage emotions effectively contributes to emotional resilience and stress reduction. Furthermore, the negative relationship between job stress and audit quality (estimate = -0,122, P = 0,029) confirms that higher levels of job stress lead to lower audit quality. Stress impairs cognitive function, job insensitivity, and career skepticism, all of which are critical to maintaining high audit standards. In Vietnam, the young workforce in the audit profession, lack of experience in management, emotional control, and high-pressure work have a detrimental impact on the quality of audits.

The results of this study are firstly thought to be suitable for the context of auditing profession in Vietnam in recent years. Because, Vietnam's audit market is currently experiencing strong growth in both size and depth, driven by the country's expanding economy and its increasing integration into global markets. With more companies requiring audits and stricter oversight from VACPA, MOF, and other stakeholders, auditors face more pressure to conduct high-quality audits. This increased demand leads to increased work stress and a negative impact on the quality of audits. In addition, auditors in Vietnam often work under significant time pressure, especially during the peak audit season from January to March every year, this is the time when companies need to publish financial statements with audit reports attached. The ability to regulate emotions and use them appropriately becomes essential in such a high-pressure environment. The findings of this study are consistent with the fact that auditors who can effectively manage their emotions are less likely to be stressed, which ultimately supports better audit quality. In addition, auditing in Vietnam as well as many other countries, the audit process involves teamwork and interaction with customers a lot. Emotional intelligence, especially in terms of understanding and managing the emotions of others, is critical to effective teamwork and customer management. The findings that higher OEA and SEA reduce job stress align with the need for strong communication skills to maintain fluency and avoid conflict, which are common sources of stress in audits. Finally, the negative impact of work stress on audit quality is particularly relevant given the tight deadlines and complex regulatory environment in Vietnam. Stress leads to hasty, inaccurate decisions and reduced professional skepticism, both of which are essential for detecting material misstatements.

At the same time, the results of this study are consistent with some previous studies that have looked at the relationship between EI, job stress, and job performance. The results confirm previous conclusions that higher emotional intelligence contributes to reduced job stress, which in turn positively impacts job performance. The negative impact of Assessment of Self-Emotion (SEA), Assessment of Others' Emotions (OEA), Use of Emotions (UOE), and Adjustment of Emotions (ROE) on work stress is consistent with the findings of Law et al.[37], who demonstrated that individuals with high emotional intelligence manage stress better due to their ability to understand and regulate emotions. Similarly, Zeidner et al.[33] found that emotional regulation significantly reduces workplace stress, as emotional regulation competently allows individuals to handle stressful situations calmly and effectively - similar to how auditors in Vietnam reduce stress in high-pressure environments. Job stress and job performance, the negative relationship between job stress and audit quality are consistent with studies such as Fogarty et al.[19] and Sweeney & Summers[16], in which job stress reduces cognitive function, reduces career skepticism, and negatively impacts the quality of work in occupations with high levels of stress such as auditing. The current findings support the idea that high levels of job stress undermine auditors' ability to perform detailed and accurate work, thereby reducing audit quality.

Although the findings of this study are largely consistent with the existing literature, there are still some differences and nuances that arise when comparing the specific context of Vietnamese auditors with previous studies conducted in other regions. Cultural context and emotional intelligence, the impact of the Assessment of the Emotions of Others (OEA) on job stress in the Vietnamese context may be slightly different from the findings in the Western context. Research by Gunkel et al.[74] shows that the role of emotional intelligence in reducing

work stress can vary across cultures due to differences in emotional expression and workplace motivation. In Vietnam, where the emphasis is on hierarchical relationships and interpersonal harmony, the ability to gauge the emotions of others plays a more important role in reducing stress, especially in teamwork and customer interaction than in countries with more individualistic cultures. Specific to the audit profession, while many studies, such as Carmeli[35] have found that emotional intelligence reduces stress and improves job performance in many different fields, this study focuses on audit quality. has a specific contribution. In previous studies, the relationship between EI and job performance is often considered in a broader context, such as leadership or general management. The findings of this study on the specific impact of job stress on audit quality (H5) extend the previous findings of Herda & Lavelle[21], who argued that job stress in audit firms leads to reduced performance and increased turnover rates. However, current research goes further by linking work stress empirically to audit quality itself, which is an important outcome in the audit profession. Emotional use (UOE) negative effects on job stress found in this study are consistent with Mikolajczak et al.[38], who demonstrated that individuals who can use emotions appropriately cope better with stress. However, some studies, such as Joseph & Newman[8], suggest that the ability to use emotions has an impact on work performance depending on the context and nature of the stressor. In the Vietnamese audit sector, using emotions plays a particularly important role due to the high-pressure environment, driven by time pressures that are different from those found in less stressful industries.

Policy Implications

Firstly, the research findings highlight the important role EI plays in reducing job stress and improving audit quality. Given the high-pressure audit environment in Vietnam, the development of EI skills is a strategic tool for audit firms to improve audit performance and quality. Audit firms in Vietnam need to leverage EI training to help auditors improve key emotional competencies, such as assessing their own emotions, assessing the emotions of others, using emotions, and regulating emotions. By integrating EI training into professional development programs, companies should equip auditors with the skills to recognize and manage their own emotions, thereby remaining calm and focused during stressful periods, such as the busy audit season. Helping auditors understand and react to the emotions of others, which is important for maintaining positive relationships with clients and effective teamwork - a key factor in the success of audits in Vietnam. At the same time, using emotions appropriately to maintain motivation and improve the ability to solve problems, thereby improving the accuracy and comprehensiveness of the audit work. Finally, it is possible to regulate emotions to maintain emotional stability and avoid burnout, ensure that auditors maintain a high level of professional skepticism and avoid making imprecise hasty decisions.

Second, the study highlights the negative impact of work stress on audit quality, which implies that auditing firms in Vietnam need to implement targeted stress management interventions. Due to the demanding nature of the profession, especially in a fast-growing market like Vietnam, companies need to adopt stress reduction strategies for their auditors to prevent burnout and maintain high audit standards. Stress management interventions include:

(i) Workload management: Audit firms can introduce better systems for managing workloads, such as rotating audit team assignments during peak periods and ensuring realistic deadlines. This can help prevent auditors from being overwhelmed by excessive workload, which is a common source of stress in the Vietnamese auditing market.

(ii) It is necessary to determine the appropriate time fund: in the planning stage and the audit program, the audit manager and the audit team leader need to allocate enough time for each specific audit stage, section and work. The allocation time also needs to be flexible, which can be adjusted depending on the actual situation at the audited units. This, in turn, involves understanding the scope of the audit, assessing risks, and developing a detailed audit plan. Appropriate planning allows for better resource allocation and helps manage time constraints throughout the audit process.

(iii) Allow the auditor to participate in the process of building the audit time fund: The auditor is the person who directly performs the audit, so they understand the complexity of the client's activities, understand the advantages and difficulties arising during the audit. At the same time, it is necessary to understand their own capacity and experience, so when building a time fund, it is necessary to consult with auditors so that the time fund is determined appropriately to minimize the pressures on the work for auditors. In addition, after each audit, it is necessary to survey and synthesize the auditor's opinions on the audit time to have a basis for reference and draw experience for subsequent audits.

(iv) Resource management, the audit firm should optimize the allocation of resources, including the auditor's time and expertise. On the basis of assessing the nature, workload and capacity of auditors to ensure they are not overloaded with assigned tasks. Appoint experienced and knowledgeable auditors for complex or high-risk audit practices to maximize efficiency and quality of work.

(v) Integrating technology, auditing firms need to leverage technology to streamline audit processes by

applying audit software and tools that automate simple, repetitive tasks that facilitate data analysis and improve the overall efficiency of the audit. By leveraging technology auditors will save time on manual tasks allowing them to focus on more important audit content.

(vi) The auditor should apply effective time management skills, such as setting priorities, creating realistic schedules, and using time control tools. Effective time management helps auditors allocate time appropriately, meet deadlines, and maintain the necessary focus on critical audit procedures. At the same time, it is necessary to actively and proactively discuss openly with audit managers, audit team leaders, relevant departments of the audited entity to promptly resolve related arising issues.

CONCLUSIONS

Key findings indicate that higher levels of emotional self-assessment, evaluation of others' emotions, emotional use, and emotional regulation significantly reduce work stress. Furthermore, the study confirms that work stress negatively impacts audit quality. These results underscore the importance of enhancing emotional intelligence in audit firms not only to reduce job stress but also to improve overall audit performance. These findings provide practical implications for Vietnamese auditing firms, suggesting that emotional intelligence training and stress management interventions are valuable tools to promote auditor satisfaction and well-being and ensure the delivery of high-quality audits in a challenging and ever-changing market.

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