

ORIGINAL

The Impact of Job Burnout and the Moderating Role of Mindfulness on Auditors' Turnover Intention: A Case Study of Independent Audit Firms in Vietnam

El impacto del burnout profesional y el rol moderador del mindfulness en la intención de renuncia de los auditores: Un estudio de caso en firmas de auditoría independientes en Vietnam

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ABSTRACT

This study aims to test a psychological model that explains the internal factors driving the turnover intention of auditors in Vietnam, with a particular emphasis on the multi-component impact of job burnout and the moderating role of mindfulness. Data were collected through a quantitative survey of 318 auditors and subsequently analyzed using Structural Equation Modeling (SEM) and multi-group analysis techniques. The research findings indicate that emotional exhaustion and cynicism are the most powerful predictors of turnover intention, whereas reduced personal accomplishment has no significant impact. The most significant finding is the selective moderating role of mindfulness: it acts as an effective protective factor, weakening the impact of emotional exhaustion and reduced accomplishment, yet it demonstrates no significant moderating role in the face of established cynicism. These findings carry important practical implications, suggesting that individual-level interventions such as mindfulness training are most effective when applied preventively; once burnout has transformed into entrenched cynicism, organizational-level solutions aimed at improving the work environment and rebuilding trust become imperative. The novelty of this research lies in shifting the analytical focus to internal psychological processes within the Vietnamese context and, more importantly, by identifying cynicism as a boundary condition for the effectiveness of mindfulness, the study adds a crucial nuance to the theory of personal resources, challenging the view of mindfulness as a universally effective solution.

Keywords: Auditors; Job Burnout; Mindfulness; Turnover Intention; Vietnam.

RESUMEN

Este estudio tiene como objetivo validar un modelo psicológico que explique los factores intrínsecos que impulsan la intención de renuncia de los auditores en Vietnam, con especial énfasis en el impacto multidimensional del agotamiento profesional (*burnout*) y el rol moderador de la atención plena (*mindfulness*). Los datos fueron recopilados a través de una encuesta cuantitativa a 318 auditores y posteriormente analizados mediante Modelado de Ecuaciones Estructurales (SEM) y técnicas de análisis multigrupo. Los resultados de la investigación indican que el agotamiento emocional y el cinismo son los predictores más potentes de la intención de renuncia, mientras que la disminución de la realización personal no tuvo un impacto significativo. El hallazgo más relevante es el rol moderador selectivo de la atención plena: actúa como un factor protector eficaz, debilitando el impacto del agotamiento emocional y la disminución de la realización personal, pero no demuestra un rol moderador significativo frente a una actitud de cinismo ya establecida.

Estos hallazgos conllevan importantes implicaciones prácticas, sugiriendo que las intervenciones a nivel individual, como la formación en atención plena, son más eficaces cuando se aplican de manera preventiva; una vez que el agotamiento se ha transformado en un cinismo arraigado, las soluciones a nivel organizacional orientadas a mejorar el entorno laboral y reconstruir la confianza se vuelven imperativas. La novedad de esta investigación radica en desplazar el foco de análisis hacia los procesos psicológicos internos en el contexto de Vietnam y, lo que es más importante, al identificar el cinismo como una condición de frontera para la eficacia de la atención plena, el estudio ha refinado la teoría de los recursos personales, aportando al mismo tiempo una perspectiva crítica sobre la concepción de la atención plena como una solución de eficacia universal.

Palabras clave: Atención Plena (Mindfulness); Auditores; Agotamiento Profesional (Burnout); Intención de Renuncia; Vietnam.

INTRODUCTION

Over the past decade, Vietnam's economy has witnessed dynamic growth, with the attraction of foreign direct investment being one of the main drivers. This capital flow reached over 27,72 billion USD in 2023 (General Statistics Office)⁽¹⁾ demanding a transparent and reliable financial system. In this context, the independent audit industry has affirmed and played the role of a “gatekeeper” for the health of the capital market and a bridge of trust between businesses and investors.⁽²⁾ However, to perform this critical function, auditors must work in a unique labor environment, characterized by high intensity and work pressure. Studies have shown that during the “busy season” (typically from January to March), auditors' working hours can reach 60-80 hours per week, a work intensity significantly higher than many other professions.⁽³⁾ This pressure stems not only from the immense workload but also from the requirement of strict adherence to complex auditing standards and the heavy legal liability that can arise from even the smallest errors.

The inevitable consequence of this high-pressure work environment has led to a “brain drain” with an alarming turnover rate. A recent report by the Association of Chartered Certified Accountants (ACCA) shows that up to 48 % of finance and accounting professionals in Vietnam intend to change jobs within the next 12 months, a figure significantly higher than the global average of 44 %.⁽⁴⁾ For audit firms, especially at the staff and senior levels, the annual turnover rate is regularly recorded at 20-30 %.⁽⁵⁾ High turnover rates cause direct and significant financial losses. The cost to replace a skilled employee can range from 50 % to 200 % of that employee's annual salary, including recruitment costs, training, and lost productivity during the transition period.^(6,7) More importantly, the departure of experienced employees causes indirect but more severe damages, such as the loss of tacit professional knowledge, disruption of ongoing audits, and especially the potential to degrade audit quality, a core element in building and maintaining a firm's reputation.⁽⁸⁾

There are many reasons for the high turnover rate among auditors, among which researchers have pointed out that job burnout is one of the most powerful and consistent predictors. Burnout is not merely a feeling of fatigue; it is a complex psychological syndrome, a prolonged response to chronic emotional and interpersonal stressors on the job.⁽⁹⁾ When auditors' psychological resources are depleted, they not only lose their motivation to work but also actively seek to leave the environment that causes such exhaustion, with quitting being the final choice. Studies by Lee et al.⁽¹⁰⁾ and later empirical research such as that of Fogarty et al.⁽³⁾ both confirm that as the components of burnout (especially emotional exhaustion and cynicism) increase, employees' intention to leave the organization also increases in a statistically significant manner. However, most of these studies often stop at confirming the direct relationship, while the exploration of protective factors—personal resources capable of mitigating this negative impact—remains relatively limited.

In recent years, mindfulness has been regarded as a significant internal resource. According to Kabat-Zinn⁽¹¹⁾, mindfulness, defined as the ability to pay attention to the present moment, on purpose and non-judgmentally, has been proven effective in reducing stress, improving emotional regulation, and enhancing overall mental health. A meta-analysis by Wongtongkam et al.⁽¹²⁾ provided evidence that mindfulness-based interventions significantly reduce emotional exhaustion and increase job satisfaction. Nevertheless, studying mindfulness as a moderating variable - that is, a “buffer” that weakens the link between burnout and negative outcomes like turnover intention - is still a relatively new and under-researched direction, especially in high-pressure professions like auditing.

In Vietnam, research on auditors' turnover intention has begun to receive attention but has primarily focused on organizational and work environment factors. For instance, a study by Pham et al.⁽¹³⁾ explored the impact of work-family conflict and supervisor support, while research by Khuong et al.⁽¹⁴⁾ focused on the role of leadership styles and organizational commitment. Although valuable, these studies overlook deep internal psychological processes such as job burnout and personal resources like mindfulness. Very few current studies in Vietnam simultaneously examine the impact of the burnout syndrome and the moderating role of mindfulness

in predicting turnover intention. In particular, there is a lack of research conducted in the specific context of independent audit firms in Vietnam, where the intersection of work pressure according to international standards and East Asian cultural factors may create unique psychological dynamics.⁽¹⁵⁾

Therefore, this study was conducted to test a psychological model explaining the turnover intention of independent auditors in Vietnam, emphasizing the impact of job burnout and the moderating role of mindfulness. Specifically, our research aims to achieve the following objectives:

- To determine the impact of job burnout, as a multi-component construct, on auditors' intention to leave the organization.
- To test the direct impact of mindfulness on turnover intention.
- To assess the moderating role of mindfulness, examining whether this personal resource can act as a "buffer" to weaken the negative relationship between burnout and turnover intention.
- To propose managerial implications based on evidence from the research findings.

By addressing these objectives, this study is expected to make significant contributions to the existing literature by shifting the analytical focus from external factors (such as leadership style, work-family conflict) to the internal psychological processes and resources of auditors. Thereby, the research not only provides insights into the psychological dynamics behind turnover intention in the specific context of Vietnam but also offers important implications for both theory and management practice.

METHOD

Theoretical Foundation

To provide a theoretical foundation for explaining the relationship between burnout, mindfulness, and turnover intention, we rely on the Conservation of Resources (COR) Theory. Developed by Hobfoll⁽¹⁶⁾, this theory posits that the fundamental human motivation is the effort to obtain, retain, protect, and foster resources they value. Accordingly, psychological stress is not a reaction to stressors themselves but a reaction to a work environment when it threatens or causes resource loss, or when an individual invests resources without receiving commensurate returns. Resources are broadly defined, including objects (a home), conditions (stable employment), personal characteristics (self-esteem, skills), and energies (time, money).⁽¹⁷⁾

Applying COR Theory to this study explains the following: First, burnout is considered a state of depleted psychological and emotional resources, a direct result of job demands continuously draining auditors' resources without adequate replenishment. Second, facing this "resource loss spiral," turnover intention is seen as a defensive coping strategy. According to COR Theory, as resources continue to decline, individuals will seek to stop the outflow of loss, and leaving the organization is one of the most drastic ways to conserve remaining resources. Finally, mindfulness is positioned as a key personal resource. It not only helps individuals recognize signs of resource loss earlier but also enhances their ability to regulate emotions and cognition, helping them manage and conserve existing resources more effectively when facing pressure. Therefore, COR Theory not only explains why burnout leads to turnover intention but also indicates the mechanism through which mindfulness can moderate this negative impact.

Hypothesis Development

Burnout and Turnover Intention

Turnover intention is defined as an employee's deliberate cognitive process of considering leaving the organization in the near future.⁽¹⁸⁾ It is the most direct antecedent and strongest predictor of actual turnover behavior,^(19,20) thus studying it allows organizations to make early and proactive interventions. There are many causes of turnover intention, among which job burnout is a fundamental one. It is a complex psychological syndrome, a prolonged response to chronic stressors at work, comprising three core components: (i) Emotional Exhaustion (a feeling of depleted energy), (ii) Cynicism (a negative, detached attitude toward one's job), and (iii) Reduced Personal Accomplishment (a tendency to negatively evaluate one's own competence).^(9,21) From the perspective of COR Theory, burnout is the manifestation of a state of severe resource loss. When psychological and emotional resources are depleted, turnover intention becomes a logical and inevitable consequence.

This positive relationship has been demonstrated in several empirical studies. Large-scale meta-analyses have confirmed that all three components of burnout are positively correlated with turnover intention.^(10,22,23) Recent studies in diverse contexts also reinforce this finding.^(24,25,26) Particularly in the audit industry, a field with very high work pressure, this link is even more pronounced. Studies by Fogarty et al.⁽³⁾, Cooper et al.⁽²⁷⁾, and Anisykurlillah et al.⁽²⁸⁾ all indicate that work pressure in the audit industry is a direct cause of burnout, and burnout, in turn, is a strong predictor of auditors' intention to leave the organization.

In the specific context of the Vietnamese audit industry, this relationship is expected to be even more pronounced and to have unique characteristics. The reality is that auditors in Vietnam face an extremely harsh "busy season," with working hours that can reach 60-80 hours per week Fogarty et al.⁽³⁾; Do et al.⁽²⁹⁾ and very

heavy legal responsibilities.⁽²⁾ This work environment creates a “resource loss spiral” that occurs at a rapid pace and high intensity. The depletion of energy (emotional exhaustion) and the loss of connection and faith in the job (cynicism) are not just fleeting feelings but become a constant experience, strongly driving the need to escape the stressful environment. Therefore, testing the impact of each burnout component will help to clarify the deep psychological dynamics behind the turnover decisions of auditors in Vietnam.

Based on the theoretical foundation and empirical evidence, combined with consideration of the specific context of the study, we propose the following hypotheses:

- H1: job burnout has a positive effect on the turnover intention of auditors at independent audit firms in Vietnam.
- H1a: emotional exhaustion has a positive effect on turnover intention.
- H1b: cynicism has a positive effect on turnover intention.
- H1c: reduced personal accomplishment has a positive effect on turnover intention.

Mindfulness and its Moderating Role in the Relationship between Burnout and Turnover Intention

While burnout is a process of resource depletion, personal resources can act as a protective factor. Among them, mindfulness is considered an important internal resource. From the perspective of Conservation of Resources Theory, mindfulness is not only a personal resource that helps conserve other resources but also acts as a “meta-resource,” capable of regulating how individuals manage and respond to resource loss.⁽¹⁶⁾

Mindfulness comprises two main components: self-regulation of attention and an attitude of openness and acceptance.⁽³⁰⁾ These components promote two key cognitive-emotional mechanisms. First, it enhances emotional regulation, helping individuals respond intentionally rather than automatically to stressful situations.^(31,32) Second, it promotes “decentering,” which is the ability to observe thoughts and feelings as transient mental events rather than identifying with them.⁽³³⁾ A mindful auditor, instead of being overwhelmed by the thought “I am a burnt-out person,” can recognize “I am having a feeling of burnout.” This separation creates a psychological space, preventing a negative rumination spiral Jain et al.⁽³⁴⁾ and reducing the impact of stressors. Through these mechanisms, mindfulness helps auditors conserve valuable psychological resources. Therefore, it can be argued that mindfulness has both a direct negative impact on turnover intention (as it helps conserve overall resources) and the potential to weaken the link between resource loss (burnout) and turnover intention.

Many studies have confirmed that mindfulness is negatively correlated with psychological stress and positively correlated with job satisfaction, factors closely related to turnover intention.⁽³⁵⁾ More specifically, research by Wihler et al.⁽³⁶⁾ and Huseynova et al.⁽³⁷⁾ has directly shown that employee mindfulness is negatively related to turnover intention. Concurrently, the moderating role of mindfulness has also been widely demonstrated. The works of Hülshager et al.⁽³⁵⁾ and Gautam et al.⁽³⁸⁾ conclude that mindfulness acts as a “buffer,” weakening the relationship between stressors and negative outcomes. Similarly, Jalees et al.⁽³⁹⁾ also concur that mindfulness reduces the impact of work overload on burnout. Although a few studies have pointed out the limitations or complex role of mindfulness in work environments with many adverse factors,^(40,41,42) the mainstream trend in research still strongly supports its protective role.

The work environment of Vietnamese auditors is characterized by high pressure, a rapid work pace, and a swift depletion of emotional resources. In such an environment, an internal resource capable of “slowing down,” creating space for conscious response, and preventing automatic emotional reactions becomes extremely valuable. Mindfulness is precisely the skill that allows auditors to readjust their relationship with pressure, helping them manage internal experiences (such as feelings of exhaustion, low self-evaluation) more effectively, thereby preventing them from transforming into a decision to leave the organization.

Based on arguments built from the theoretical foundation, psychological mechanisms, and empirical evidence, we propose the following hypotheses:

- H2: mindfulness has a negative effect on the turnover intention of auditors at independent audit firms in Vietnam.
- H3: mindfulness plays a moderating role in weakening the positive relationship between job burnout and turnover intention. Specifically, this positive relationship will be weaker for auditors with high levels of mindfulness compared to those with low levels of mindfulness.

Stemming from the multi-component structure of burnout, the moderating role of mindfulness is specified through the following hypotheses:

- H3a: mindfulness weakens the positive relationship between emotional exhaustion and turnover intention.
- H3b: mindfulness weakens the positive relationship between cynicism and turnover intention.
- H3c: mindfulness weakens the positive relationship between reduced personal accomplishment and turnover intention.

Based on the synthesis and inheritance of important theoretical foundations along with the consideration of previous empirical research results, we propose the following research model:

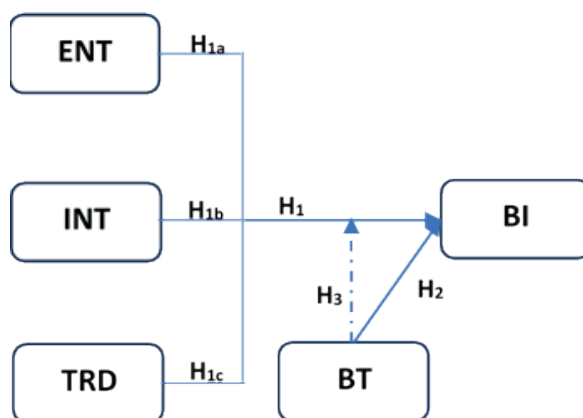


Figure 1. Research Model

This study was conducted using a quantitative, cross-sectional survey design to collect data on the variables of burnout, mindfulness, and turnover intention from a large sample of auditors at independent audit firms in Vietnam. To ensure validity and reliability, we used scales that have been published and validated in previous reputable scientific works.

Burnout: this independent variable was measured using the Maslach Burnout Inventory - General Survey (MBI-GS) developed by.⁽⁴³⁾ To ensure the conciseness of the questionnaire, we used a shortened 9-item version to measure the 3 core components: Emotional Exhaustion: 3 items, coded from EMO1 to EMO3; Cynicism: 3 items, coded from CYN1 to CYN3; Reduced Personal Accomplishment: 3 items, coded from RPA1 to RPA3.

Turnover Intention: this dependent variable was measured using a 4-item scale developed by.⁽⁴⁴⁾ This scale assesses the probability that an employee will actively seek a new job and leave the organization in the near future. The items were coded from TUR1 to TUR4.

Mindfulness: this moderating variable was measured using the Mindful Attention Awareness Scale (MAAS) by.⁽⁴⁵⁾ This scale assesses an individual's tendency to be attentive to and aware of present-moment experiences. We used a shortened 4-item version with the highest factor loadings from previous studies, coded from MIN1 to MIN4.

All items in the original English scales were translated into Vietnamese through a forward and back-translation process to ensure semantic equivalence. All observed variables were measured using a 5-point Likert scale, with points ranging from 1 (Strongly disagree) to 5 (Strongly agree).

We used a non-probability sampling method, combining convenience sampling and the snowball sampling technique. The research questionnaire included a total of 17 observed variables for the main constructs. According to Hair's⁽⁴⁶⁾ recommendation for the requirements of Structural Equation Modeling (SEM) analysis, the minimum sample size should meet a ratio of 10 respondents per observed variable. Therefore, the minimum required sample size was 170. However, to enhance the reliability of the research results, we set a target sample size of between 300 and 350.

Data were collected from January 2025 to the end of April 2025. This period coincides with the peak of the annual financial statement audit season in Vietnam, a time when work pressures and the risk of burnout among auditors are most pronounced. After removing invalid responses (incomplete, identical answers to questions), a final result of 318 valid questionnaires was obtained, which is fully adequate for performing complex statistical analyses, including moderation analysis.

The target survey population consisted of individuals working as auditors (from assistant, staff auditor to team leader) at independent audit firms in Vietnam, with at least 1 year of audit experience. The study aimed to collect data from a diverse structure, including audit firms from the Big 4, large non-Big 4 international firms, and small and medium-sized domestic audit firms.

Data were collected through two main channels, online and in-person, to maximize reach. For the online channel, an electronic questionnaire was designed on the Google Forms platform and distributed through professional network channels. Initially, we sent the survey link to personal contacts, alumni from economics-focused universities, and colleagues in the industry. The link was then posted on reputable forums and social media groups of the accounting-auditing community (e.g., groups on LinkedIn, Facebook of VACPA, ICAEW Vietnam). At the end of the questionnaire, participants were encouraged to share the survey link with other colleagues. For the in-person channel, to supplement and enhance the diversity of the sample, we approached and distributed paper questionnaires at several seminars and knowledge-update training courses organized

annually by VACPA in April 2025 in Hanoi for auditors. This was done through personal relationships with organizers or senior auditors at the firms.

The survey questionnaire was structured into two clear parts. Part 1: introduction and demographic information. Part 2: main measurement scales.

The collected data were entered into an Excel file, cleaned, and analyzed through a multi-step process using a combination of SPSS 26 and AMOS 24 software. Initially, descriptive statistics (frequency, percentage) were performed in SPSS to summarize the demographic characteristics of the sample. Next, the reliability of the burnout, mindfulness, and turnover intention scales was assessed via Cronbach's Alpha, with an acceptance threshold above 0,7. Confirmatory Factor Analysis (CFA) was conducted in AMOS to test the overall measurement model, ensuring convergent validity (standardized regression weights > 0,5; CR > 0,7; AVE > 0,5) and discriminant validity. After the measurement model was confirmed, Structural Equation Modeling (SEM) and the multi-group analysis method in AMOS were applied to test the research hypotheses.

RESULTS

Sample Characteristics

The detailed demographic characteristics of the research sample presented in table 1 show a predominance of males (70,1 %), a proportion that closely reflects the actual personnel structure at many audit firms in Vietnam. The sample remains young, with the majority of auditors (87,1 %) belonging to the 22 to 29 age group.

Notably, all respondents participating in the survey had at least one year of work experience in the audit industry. Among them, the group with 1 to 3 years of experience accounted for the highest proportion (55,3 %). Regarding firm type, although the Big 4 group represents a small number of the total audit firms, due to their large personnel size and market share, this group still contributed a significant proportion of respondents at 48,1 %. International Non-Big 4 firms and local firms accounted for 33,0 % and 18,9 % respectively, creating a diverse sample structure that covers different working environments within the industry. This distribution is considered reasonable, reflecting the influence and personnel scale of the firm blocks in the Vietnamese audit industry.

Overall, the characteristics of the survey sample are consistent with the personnel reality of the independent audit industry in Vietnam, creating a solid data foundation for deeper analyses in the following sections.

Table 1. Descriptive Statistics of the Sample (N = 318)

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	223	70,1
	Female	95	29,9
Age Group	22 - 25 years old	175	55,0
	26 - 29 years old	102	32,1
	30 - 34 years old	28	8,8
	Over 34 years old	13	4,1
	1 - 3 years	176	55,3
Work Experience	4 - 6 years	103	32,4
	Over 6 years	39	12,3
Job Position	Assistant / Auditor	159	50,0
	Senior Auditor	111	34,9
	Audit Team Leader / Supervisor	38	11,9
	Manager and above	10	3,2
Firm Type	Big 4	153	48,1
	International Non-Big 4 (Next-tier)	105	33,0
	Local audit firm	60	18,9

Results of Reliability and Validity Assessment of the Scales

Before proceeding with Structural Equation Modeling (SEM) analysis to test the hypotheses, the measurement scales in the study were comprehensively evaluated for reliability and validity through Cronbach's Alpha analysis and Confirmatory Factor Analysis (CFA).

The results of the Confirmatory Factor Analysis (CFA) for the overall measurement model, comprising 5 factors and 17 observed variables, showed a good fit with the market data: Chi-square/df = 2,185 (< 3), CFI = 0,965 (> 0,9), TLI = 0,958 (> 0,9), GFI = 0,924 (> 0,9), and RMSEA = 0,061 (< 0,08). These indices all met the

required thresholds, indicating that the measurement model is suitable for further analysis.

The detailed results on reliability (Cronbach's Alpha, Composite Reliability - CR) and convergent validity (Standardized Regression Weights, Average Variance Extracted - AVE) are summarized in table 2.

Construct	Item	Standardized Factor Loading	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Emotional Exhaustion	EMO1	0,852	0,895	0,901	0,752
	EMO2	0,911			
	EMO3	0,879			
Cynicism	CYN1	0,885	0,912	0,918	0,789
	CYN2	0,903			
	CYN3	0,891			
Reduced Professional Accomplishment	RPA1	0,795	0,854	0,855	0,664
	RPA2	0,833			
	RPA3	0,801			
Turnover Intention	TUR1	0,844	0,921	0,925	0,756
	TUR2	0,889			
	TUR3	0,892			
	TUR4	0,857			
Mindfulness	MIN1	0,812	0,887	0,890	0,670
	MIN2	0,845			
	MIN3	0,831			
	MIN4	0,799			

The results in table 2 show that all scales have high reliability: Cronbach's Alpha coefficients range from 0,854 to 0,921, and Composite Reliability (CR) ranges from 0,855 to 0,925, all far exceeding the required threshold of 0,7. Convergent validity is also ensured: all standardized regression weights (factor loadings) are greater than 0,5, and the Average Variance Extracted (AVE) for all constructs is greater than the 0,5 threshold.

Next, to check for discriminant validity, the study applied the Fornell-Larcker⁽⁴⁷⁾ criterion. According to this criterion, discriminant validity is established when the square root of the Average Variance Extracted (AVE) of a construct is greater than its correlation coefficient with all other constructs in the model. The analysis results show that this condition was clearly met across the entire model. Specifically, even for the pair of constructs with the strongest correlation, Emotional Exhaustion (EMO) and Cynicism (CYN), with a correlation coefficient of 0,748, this value is still significantly lower than the square root of AVE for Emotional Exhaustion ($\sqrt{\text{AVE}} = 0,867$) and for Cynicism ($\sqrt{\text{AVE}} = 0,888$). All other pairs of constructs showed even more distinct differences. This finding provides strong evidence that each construct in the study measures a distinct and independent aspect from the others, thereby confirming that the measurement model has good discriminant validity.

Results of Correlation Analysis between Variables

After establishing the reliability and validity of the scales, we conducted a Pearson correlation analysis to examine the linear relationships between the main variables. The results of this analysis provide both preliminary evidence for the research hypotheses and help assess the phenomenon of multicollinearity that could affect the regression results in the structural model. The detailed correlation analysis results are presented in table 3.

Variables	1. EMO	2. CYN	3. RPA	4. MIN	5. TUR
1. Emotional Exhaustion (EMO)	1				
2. Cynicism (CYN)	0,748**	1			
3. Reduced Professional Accomplishment (RPA)	0,612**	0,681**	1		
4. Mindfulness (MIN)	-0,511**	-0,489**	-0,305**	1	
5. Turnover Intention (TUR)	0,683**	0,715**	0,084	-0,428**	1

The results from table 3 reveal several important findings:

- **Checking for multicollinearity:** according to Tabachnick & Fidell⁽⁴⁸⁾, multicollinearity becomes a concern when the correlation coefficient between independent variables exceeds the 0,85 threshold. The results show that the highest correlation coefficient in the model is between Emotional Exhaustion (EMO) and Cynicism (CYN) with $r = 0,748$. Since all correlation coefficients are below the 0,85 threshold, it can be concluded that multicollinearity is not a serious issue in this dataset, allowing for more complex analyses like SEM to proceed.
- **Emotional Exhaustion (EMO) and Cynicism (CYN)** both have a strong, positive, and highly statistically significant correlation ($p < 0,01$) with Turnover Intention (TUR), with correlation coefficients of $r = 0,683$ and $r = 0,715$, respectively. This provides preliminary evidence supporting hypotheses H1a and H1b, suggesting that the more emotionally exhausted and cynical auditors feel about their work, the higher their intention to leave the organization. Notably, the correlation between Reduced Personal Accomplishment (RPA) and Turnover Intention (TUR) is very weak ($r = 0,084$) and not statistically significant ($p > 0,05$). This initial result suggests that hypothesis H1c may not be supported in further analyses.
- **Mindfulness** has a negative correlation, ranging from moderate to fairly strong, and is highly statistically significant ($p < 0,01$) with all three components of burnout: Emotional Exhaustion ($r = -0,511$), Cynicism ($r = -0,489$), and Reduced Personal Accomplishment ($r = -0,305$). More importantly, Mindfulness also shows a statistically significant negative correlation with Turnover Intention ($r = -0,428$, $p < 0,01$). This indicates that auditors with higher levels of mindfulness tend to be less burnt out and have less intention to quit.

Results of Structural Model and Hypothesis Testing

Regarding the fit of the structural model, the results show that the model has a very good fit with the collected market data, with all indices meeting or exceeding the required thresholds: Chi-square/df = 2,315 (< 3), CFI = 0,961 ($> 0,9$), TLI = 0,954 ($> 0,9$), GFI = 0,920 ($> 0,9$), and RMSEA = 0,063 ($< 0,08$). These indices confirm that the proposed theoretical model is consistent with the actual data and that the results of hypothesis testing from this model are reliable.

The results of the path analysis in the SEM model were used to test the hypotheses about direct impact relationships. The detailed results are presented in table 4 and visually illustrated in figure 2.

Hypothesis	Path	Estimate (B)	S.E.	C.R.	p-value	Result
H1a	EMO - TUR	0,361	0,062	5,821	0,000	Supported
H1b	CYN - TUR	0,412	0,063	6,510	0,000	Supported
H1c	RPA - TUR	0,049	0,039	1,240	0,215	Not Supported
H2	MIN - TUR	-0,255	0,051	-4,987	0,000	Supported

All coefficients are standardized estimates. Latent variables are shown in ovals; observed variables are in rectangles. B = Standardized path coefficient. *** $p < 0,001$; ns = not significant. $R^2 = 0,673$.

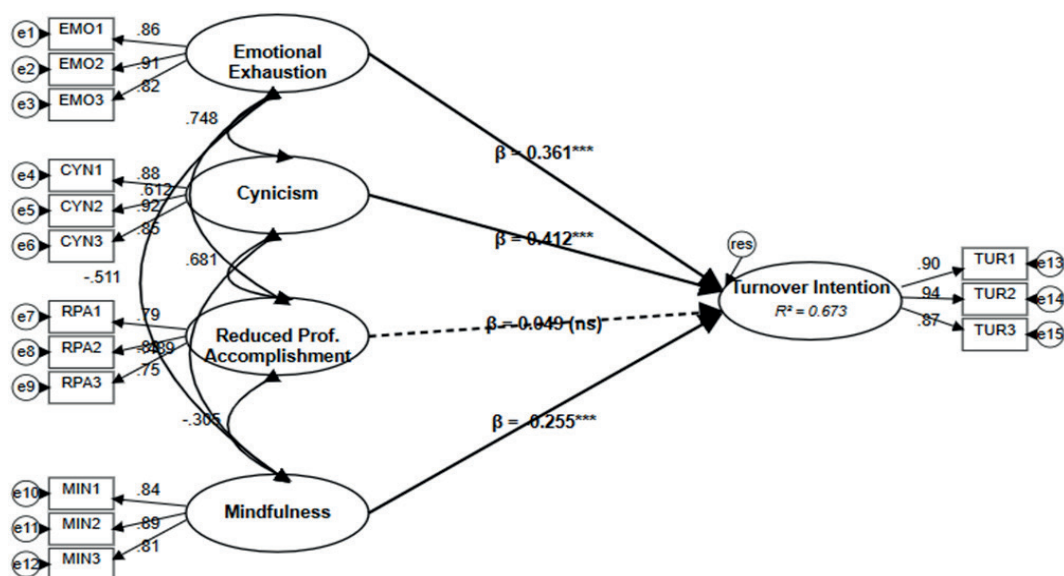


Figure 2. Full Structural Equation Model with Standardized Estimates

The results of the structural model testing provide the following findings:

- **Hypotheses H1a and H1b are supported.** Specifically, Emotional Exhaustion has a positive and highly statistically significant impact on Turnover Intention ($B = 0,361$, $p < 0,001$). Similarly, Cynicism is also the factor with the strongest positive impact on Turnover Intention ($B = 0,412$, $p < 0,001$).
- **Hypothesis H1c is not supported.** Although there was a weak positive correlation in the initial analysis, when included in the overall model, the impact of Reduced Personal Accomplishment on Turnover Intention is not statistically significant ($B = 0,049$, $p = 0,215$). This is an interesting finding. It suggests that, in the high-pressure and competitive work environment of the Vietnamese audit industry, feeling that one is not achieving as expected is not a decisive factor leading to the decision to quit. Auditors may stay for other reasons (career path, salary, learning opportunities) even if they feel their job performance is declining.
- **Hypothesis H2 is supported.** Mindfulness is identified as having a negative and statistically significant impact on Turnover Intention ($B = -0,255$, $p < 0,001$). This confirms the important role of mindfulness as an internal resource. Auditors who are able to maintain focus on the present, and accept their experiences without judgment, tend to be less likely to form an intention to leave the organization.

The model explains 67,3 % of the variance in Turnover Intention ($R^2 = 0,673$), indicating a very good level of explanation. The results have confirmed the central role of emotional exhaustion and cynicism, while also clarifying the non-significant impact of reduced personal accomplishment and the protective role of mindfulness on the turnover intention of auditors in Vietnam.

Results of Moderation Hypothesis Testing

Based on the median score of the Mindfulness variable, the 318 survey samples were divided into two groups: the Low Mindfulness group ($N = 155$) and the High Mindfulness group ($N = 163$). The structural model was then run simultaneously on both groups. The moderation hypothesis is supported if there is a statistically significant difference ($p < 0,05$) in the impact coefficient of a burnout component on turnover intention between these two groups. This difference is determined through the Chi-square difference test (Δx^2).

The detailed analysis results are presented in table 5.

Table 5. Multi-group Analysis Results for the Moderating Role of Mindfulness

Hypothesis	Relationship	Low Mindfulness Group (N=155)		High Mindfulness Group (N=163)		Δx^2 (df=1)	p-value	Conclusion
		B	p	B	p			
H3a	EMO - TUR	0,485	0,000	0,213	0,021	6,102	0,013	Supported
H3b	CYN - TUR	0,421	0,000	0,388	0,000	0,815	0,367	Not Supported
H3c	RPA - TUR	0,297	0,008	0,064	0,412	4,779	0,029	Supported

Regarding hypothesis H3a: the test results show a statistically significant difference in the impact of Emotional Exhaustion on Turnover Intention between the two groups ($\Delta x^2 = 6,102$, $p = 0,013 < 0,05$). Specifically, in the low mindfulness group, this impact is very strong and clear ($B = 0,485$, $p < 0,001$). Conversely, in the high mindfulness group, this impact is significantly weakened ($B = 0,213$, $p < 0,05$). This confirms that mindfulness acts as a moderating variable, reducing the negative influence of emotional exhaustion on auditors' intention to leave their jobs. Therefore, hypothesis H3a is fully supported.

Regarding hypothesis H3b: contrary to expectations, the analysis found no evidence that mindfulness moderates the relationship between Cynicism and Turnover Intention ($\Delta x^2 = 0,815$, $p = 0,367 > 0,05$). The impact of cynicism on turnover intention remains very strong in both the low mindfulness group ($B = 0,421$) and the high mindfulness group ($B = 0,388$). The difference between these two coefficients is not statistically significant. This result reveals an important finding: once an attitude of cynicism and loss of faith in the value of work has been deeply formed, it becomes a toxic factor with such a powerful influence that even the capacity for mindfulness can hardly change it. This is particularly relevant in the context of high pressure and sometimes harsh working environments at Vietnamese audit firms. Therefore, hypothesis H3b is not supported.

Regarding hypothesis H3c: the analysis results strongly support the moderating role of mindfulness in the relationship between Reduced Personal Accomplishment and Turnover Intention ($\Delta x^2 = 4,779$, $p = 0,029 < 0,05$). In the group of auditors with low mindfulness, the feeling of reduced personal accomplishment has a positive and significant impact on turnover intention ($B = 0,297$, $p < 0,01$). However, in the group with high mindfulness, this link becomes very weak and is no longer statistically significant ($B = 0,064$, $p > 0,05$). This shows that mindfulness helps auditors maintain a positive self-assessment and an objective view of their own competence, even when they face challenges or failures at work, thereby preventing this feeling from turning

into an intention to leave. Therefore, hypothesis H3c is supported.

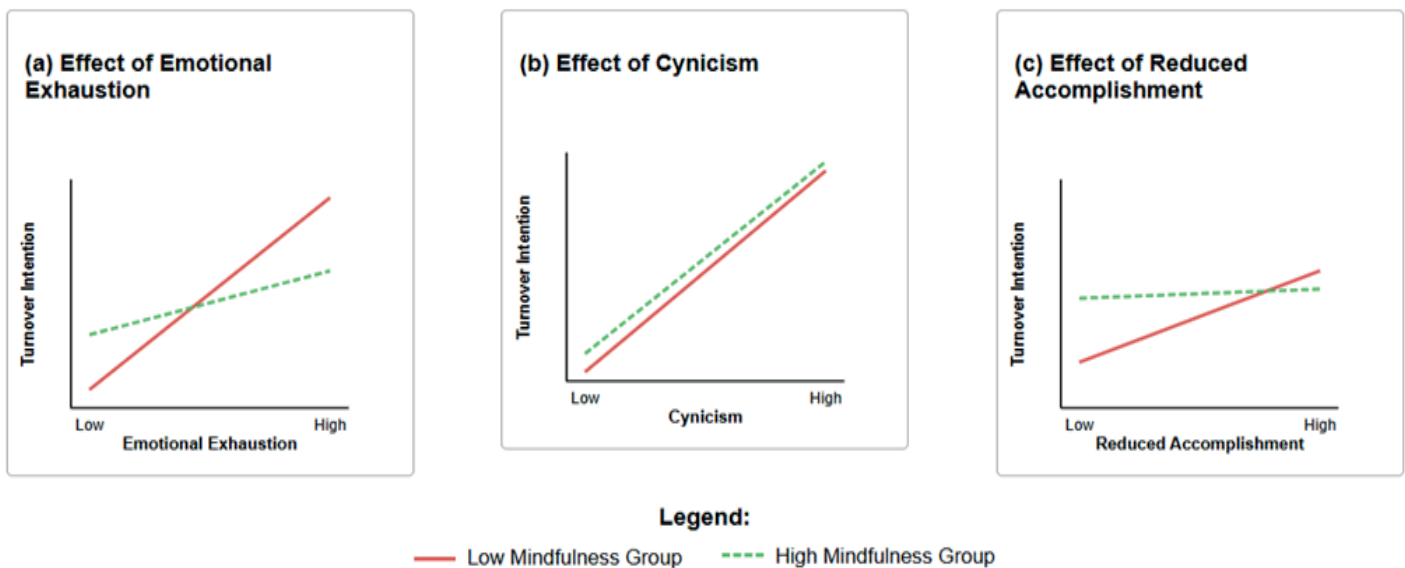


Figure 3. Interaction Plots for the Moderating Effect of Mindfulness

Figure 3 illustrates the moderating role of mindfulness by comparing the impact of job burnout factors on turnover intention between the two groups. Clearly, mindfulness significantly weakens the impact of Emotional Exhaustion (H3a) and nearly neutralizes the influence of Reduced Accomplishment (H3c), as shown by the large difference in slope between the lines for the low and high mindfulness groups. Meanwhile, the nearly parallel lines in the Cynicism plot (H3b) show that mindfulness was unable to reduce this impact.

DISCUSSION

Our study has yielded three main groups of findings with significant implications:

1. First, the results confirm that among the three components of job burnout, emotional exhaustion and cynicism are the two main drivers of turnover intention among Vietnamese auditors, with cynicism being the factor with the strongest impact. Notably, reduced personal accomplishment does not have a statistically significant impact.
2. Second, the study provides strong evidence that mindfulness has a direct negative impact on turnover intention, affirming its role as a valuable internal resource.
3. Third, and the most unique and profound finding, the study has clarified the selective moderating role of mindfulness. Specifically, mindfulness acts as an effective protective “shield,” significantly weakening the impact of emotional exhaustion and nearly neutralizing the impact of reduced personal accomplishment on turnover intention. However, this resource does not show a statistically significant moderating role in the strong link between cynicism and the intention to leave the organization.

The test results show that two of the three components of job burnout, Emotional Exhaustion (H1a) and Cynicism (H1b), have a positive and statistically significant impact on auditors' turnover intention. Specifically, the more auditors feel depleted of energy and emotion, or the more cynical and detached they are from their work, the higher their intention to leave the organization. Conversely, hypothesis H1c regarding the impact of Reduced Personal Accomplishment on turnover intention was rejected. The finding on the impact of Emotional Exhaustion and Cynicism is entirely consistent with previous research.⁽⁴⁹⁾ According to the Conservation of Resources Theory, Emotional Exhaustion and Cynicism represent a severe loss of personal resources (energy, engagement, trust). When faced with this resource loss without commensurate compensation, individuals tend to seek escape from the stressful environment (in this case, the job) to protect their remaining resources. The high-pressure context of the audit season in Vietnam, with its late nights and tight deadlines, exacerbates this resource loss, explaining the strong relationship found.

Simultaneously, our research results also confirm hypothesis H2, showing that Mindfulness has a direct and significant negative impact on turnover intention. This means that the higher the level of mindfulness, the lower the turnover intention of auditors. The finding of the direct negative impact of mindfulness (H2) is also consistent with COR theory and the research of Wihler et al.⁽³⁶⁾ and Huseynova et al.⁽³⁷⁾. Mindfulness acts as a “meta-resource,” helping individuals regulate attention, manage emotions, and reduce automatic stress responses. In this way, mindfulness helps auditors conserve valuable cognitive and emotional resources, thereby directly reducing the need to resort to the drastic coping strategy of quitting.

However, the rejection of hypothesis H1c is a particularly interesting finding, contrary to the results of some studies such as Fogarty et al.⁽³⁾, Cooper et al.⁽²⁷⁾, and Anisykurlillah et al.⁽²⁸⁾, and it strongly reflects the Vietnamese context. While many international studies indicate that Reduced Accomplishment is also a driver of turnover, our results show the opposite. This can be explained by two factors: (i) Instrumental career orientation: many young auditors in Vietnam, especially in the Big4 firms, view the early years of their career as a “training camp” to achieve specific goals such as a CPA certificate, professional work experience, and a solid foundation for senior financial positions in the future. For them, the current job is a means to an end. Therefore, a sense of lacking accomplishment is seen as a temporary, acceptable price to pay for long-term career benefits, and thus it is not the primary motivation for them to quit; (ii) The culture of “Endurance and Overcoming Hardship”: the cultural foundation of East Asia in general and Vietnam in particular values perseverance, patience, and the ability to endure hardship to achieve success. A feeling of reduced accomplishment is interpreted by Vietnamese auditors as a challenge to be overcome, an inevitable part of the process of “forging oneself through hardship,” rather than a sign of failure or a reason to give up.

Furthermore, the multi-group analysis results show that mindfulness plays a moderating role in the relationship between Emotional Exhaustion and Turnover Intention (H3a supported) and Reduced Accomplishment and Turnover Intention (H3c supported), but it does not have a moderating role in the relationship between Cynicism and Turnover Intention (H3b rejected). These findings are entirely consistent with the Conservation of Resources (COR) Theory and previous studies on the mechanism of mindfulness.^(35,39) Emotional Exhaustion and Reduced Accomplishment are essentially internal experiences—they are feelings and self-evaluations that occur within the auditor’s mind. Mindfulness, being an internal resource, is most effective in managing these processes. Therefore, the acceptance of H3a and H3c is considered appropriate for several reasons: (i) The “Decentering” mechanism: When faced with feelings of energy depletion or failure, a highly mindful auditor is able to observe these emotions and thoughts as transient “mental events” rather than identifying with them. They realize “I am having a feeling of exhaustion” instead of being overwhelmed by the thought “I am an exhausted person.” This separation creates a “psychological pause,” preventing negative rumination and reducing its impact on behavior; (ii) Emotional regulation: mindfulness enhances the ability to respond intentionally rather than automatically. Instead of letting feelings of fatigue or disappointment immediately translate into the decision “I have to quit,” they have more space to reflect and adjust, seek support, or reframe their perceptions, thereby conserving resources and maintaining engagement.

Moreover, in this study, we found evidence contrary to expectations: mindfulness does not weaken the relationship between Cynicism and Turnover Intention ($\Delta x^2 = 0,815$, $p = 0,367$). The impact of Cynicism on turnover intention remains very strong and almost unchanged in both the low mindfulness group ($B = 0,421$) and the high mindfulness group ($B = 0,388$). The rejection of H3b reveals the inherent limits of individual interventions in an organizational context. The explanation lies in the different nature of Cynicism and the limitations in the scope of mindfulness’s impact: (i) Cynicism is not just a feeling but an established cognitive attitude. It is psychological distancing, a loss of connection, and the development of a system of negative views about the value of the job, colleagues, and the organization. It is an “externalizing” psychological defense mechanism—blaming or seeking causes in the external environment. Once this cognitive attitude is deeply ingrained in the auditors’ thinking, it becomes very difficult to change with only internal regulation techniques like mindfulness. Mindfulness can help a person realize “I am having a cynical thought,” but it does not necessarily change their core belief that “this job is inherently meaningless” or “this organization is untrustworthy”; (ii) Mindfulness as a “double-edged sword”: in a high-pressure and sometimes toxic work context, mindfulness can bring about an unwelcome “awakening.” A highly cynical auditor, when practicing mindfulness, may become more clearly and profoundly aware of the conflict between their personal values and the reality of their job. Paying attention to the present may not lead to acceptance, but on the contrary, it may highlight the absurdity, injustice, or meaninglessness of the work. In this case, mindfulness is not a protective shield, but a “lens” that clarifies the reasons to leave. This “awakening” further reinforces and promotes the intention to quit as a rational action to protect one’s integrity. This finding is particularly relevant to the context of audit firms in Vietnam. When an auditor has become cynical, perhaps because promises from senior managers were not kept, there was a lack of fairness in recognition and evaluation, or the work culture was too harsh, encouraging them to “breathe deeply and accept the present” is seen as a superficial and unrealistic solution. It shows that once burnout has transformed into entrenched cynicism, interventions focused solely on the individual (like mindfulness training) are insufficient.

By shifting the analytical focus from external factors to the internal psychological processes and resources of auditors, our study has made significant theoretical and practical contributions. Theoretically, the study has expanded the application of the Conservation of Resources Theory in the specific context of the Vietnamese audit industry. The most outstanding contribution is the clarification of the complex and selective moderating role of mindfulness. Instead of merely viewing mindfulness as a simple protective resource, our findings show that it acts as a conditional “buffer”: effective for internal states like emotional exhaustion and reduced

accomplishment, but ineffective for an established cognitive attitude like cynicism. This finding reveals the limits of the view of mindfulness as a panacea, thereby identifying an important boundary condition for the theory of personal resources in the workplace. Furthermore, the rejection of the impact of reduced personal accomplishment on turnover intention also raises a new question about the universality of the three-component burnout model, suggesting that cultural factors and career orientation can alter the psychological dynamics of employees.

CONCLUSION

To achieve the stated research objectives of testing a comprehensive psychological model to explain the internal factors driving the turnover intention of auditors in Vietnam, and particularly to clarify the multidimensional impact of job burnout and the selective moderating role of mindfulness, we have implemented a systematic research process. First, we built a solid theoretical foundation based on the Conservation of Resources Theory and a review of previous studies, from which we proposed a research model and hypotheses regarding the relationships between the components of burnout, mindfulness, and turnover intention. Second, we conducted a quantitative cross-sectional survey, collecting data from 318 auditors working at independent audit firms in Vietnam during the peak of the audit season. Third, we used Structural Equation Modeling (SEM) to test the hypotheses on direct effects, determining the level of influence of each burnout component and of mindfulness on turnover intention. Finally, we applied multi-group analysis to assess the moderating role of mindfulness, examining whether it weakens the link between burnout and turnover intention at different levels of mindfulness.

Based on these steps, we have drawn three main conclusions:

First, in the context of the Vietnamese audit industry, not all aspects of burnout lead to turnover intention. Emotional exhaustion and, especially, cynicism are the two main and most powerful psychological drivers for the decision to leave the organization. Conversely, the feeling of reduced personal accomplishment is not a significant predictor, suggesting that Vietnamese auditors prioritize long-term career goals over immediate job satisfaction.

Second, mindfulness itself is a valuable internal resource, having a direct and negative impact on turnover intention. This confirms that individuals with the ability to focus on the present and accept experiences non-judgmentally tend to be less likely to think about leaving their jobs.

Third, and this is the most important and contributory conclusion of the study, mindfulness is not a panacea. Its protective role is highly selective: mindfulness acts as an effective “shield,” significantly reducing the impact of internal experiences like emotional exhaustion and reduced personal accomplishment. However, this resource proves to have no significant impact in mitigating the strong link between cynicism—an established and externally-oriented cognitive attitude—and turnover intention.

Managerial Implications

From the analysis above, this study not only contributes theoretically but also offers important and highly applicable managerial implications, helping audit firms in Vietnam build effective and evidence-based talent retention strategies.

First, audit firms need to shift their focus from resolving consequences to a strategy of preventing burnout. The finding that mindfulness can reduce the impact of emotional exhaustion but is almost “powerless” against entrenched cynicism indicates that when burnout has progressed to its final stage, manifested by a loss of trust and detachment from work, individual-focused interventions become less effective. Therefore, instead of waiting for employees to become negative and intend to quit before taking action, managers need to implement intervention measures from the very beginning, when the first signs of emotional depletion appear.

Second, based on the finding that mindfulness acts as an effective “shield” against emotional exhaustion and reduced accomplishment (H3a and H3c supported), we recommend that firms should strategically implement mindfulness training programs, rather than treating them as mere recreational activities. These programs should not be generic courses but need to be specifically designed for the high-pressure environment of the audit industry. For example, a firm could integrate short mindfulness practice sessions (5-10 minutes) at the beginning of the workday during the busy season, or provide mindfulness-based stress management skills courses for staff at the assistant and senior levels. The goal is to equip auditors with emotional regulation and stress management skills as a “psychological vaccine,” helping them build internal resilience before stressors can transform into burnout.

Third, and perhaps the most important managerial implication, comes from the rejection of hypothesis H3b: mindfulness cannot neutralize the impact of cynicism. This finding is a powerful wake-up call for managers that the full responsibility for mental health cannot be placed on individual employees, especially when the problem stems from the system and work environment itself. When an auditor has become cynical, encouraging them to “breathe deeply and accept the present” is not only a superficial solution but can also be seen as a denial of the organization’s real problems. Instead, leaders must act to improve the organizational factors—the

root causes of cynicism. This includes: ensuring fairness and transparency in work allocation, performance recognition, and promotion opportunities; building a supportive culture where employees feel safe to voice difficulties instead of a culture of blame; implementing work-life balance policies in a meaningful way; and most importantly, rebuilding trust through open communication and consistent action from management.

Limitations and future research

Although the objectives have been achieved, we recognize that the study has an inherent limitation from its cross-sectional survey design, which only allows for the identification of relationships at a single point in time and cannot definitively confirm causality. Therefore, future research should employ a longitudinal research design to track the changes in these factors over time, thereby testing causal relationships more rigorously.

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