

Research Horizon

ISSN: 2808-0696 (p), 2807-9531 (e)

Research Horizon

Volume: xx

Issue: xx

Year: xx

Page: xx

Citation:

Majid, M. Y. Y.,
Abdurrohman, & Zamroni.
(2026). Strategies for
coping with work stress in
early adolescent auditors at
Indonesia's state financial
audit office 1. *Research
Horizon*, xx(xx), xx-xx.

Article History:

Received: January 1, 2026

Revised: February 3, 2026

Accepted: February 23,
2026

Online since: February 28,
2026

Strategies for Coping with Work Stress in Early Adolescent Auditors at Indonesia's State Financial Audit Office I

Muhammad Yusril Yusuf Majid^{1*}, Abdurrohman¹, Zamroni¹

¹ Universitas Sultan Agung, Semarang, Indonesia

* Corresponding author: Muhammad Yusril Yusuf Majid (mchdyusril@gmail.com)

Abstract

Early adulthood, ranging from 19 to 40 years, is a transitional period during which individuals entering the workforce must be mentally and physically prepared for diverse and demanding workloads. Auditors at the Indonesian Audit Board (BPK RI) face substantial occupational stress due to high workloads, organizational pressures, and role demands, which can affect their psychological well-being. This study aimed to identify effective stress-coping strategies employed by early adult auditors to manage work-related stress. A qualitative approach was adopted, utilizing interviews, observations, and document analysis. Data were collected from early adult auditors at BPK RI, supplemented by field observations and analysis of personal and official documents. Findings indicated that stressors originated from both internal and external environments, including workload intensity, role conflicts, and organizational expectations. Despite variations in stressors, all participants applied both problem-focused and emotion-focused coping strategies. These strategies effectively reduced stress and enhanced psychological resilience. The study concludes that implementing appropriate coping mechanisms, supported by organizational attention to employees' primary needs, can improve auditors' well-being and sustain performance in high-pressure audit environments.

Keywords

Auditors, Coping Strategies, Early Adulthood, Psychological Well-Being, Work Stress.

1. Introduction

Early adulthood is a transitional period from adolescence to a stage that requires greater responsibility, beginning at the age of 19 and extending into the early 40s. During this stage, individuals encounter various life dynamics, including entry into the workforce (Rosidi & Anggraeni, 2022). The work environment demands technical skills, time management, and interpersonal abilities within organizations or companies. While employment can enhance experience and competence, the work environment also generates stress, which may be either positive or negative. Positive stress, if properly managed, can improve both soft and hard skills. Conversely, negative stress adversely affects psychological and physical well-being and can reduce performance when coping strategies are inadequate.

Previous studies by Widayati (2022) indicate that individuals experiencing work-related stress perform worse when they are not supported by a conducive work environment. This phenomenon is particularly relevant to the auditing profession, which is widely recognized as highly stressful. Auditors face substantial workloads, tight deadlines, complex entities to audit, and public scrutiny, as the institutions audited are strategic state bodies (Biri, 2019). Stress arising from these conditions not only affects auditors' well-being but also potentially compromises the accuracy and quality of audit results.

The Supreme Audit Agency of the Republic of Indonesia (*Badan Pemeriksa Keuangan Republik Indonesia/BPK RI*), as the government's external auditor, is responsible for independently auditing state financial management. According to BPK Regulation Number 3 of 2020, BPK RI currently employs 6,869 personnel, including 3,472 young auditors aged 26–40, distributed across several units, such as the Secretariat General, Badiklat PKN, Itama, Ditama Revbang, Ditama Binbangkum, DJPKN, AUI, and the BPK Representative Offices. The DJPKN unit, particularly the Main State Financial Auditorate I (*Auditorat Keuangan Negara/AKN I*), carries significant responsibilities as it audits ministries and institutions that frequently attract public attention, including the Ministry of Defense, TNI, POLRI, KPK, the Prosecutor's Office, and the Ministry of Foreign Affairs (Audit Board of the Republic of Indonesia, 2019). High workloads, combined with bureaucratic pressure, role conflicts, and adherence to professional codes of ethics and standards, generate substantial stress among young auditors (Putra & Ariyanto, 2012; Budiarta & Fembriani, 2016).

Role conflicts and bureaucratic pressures represent current phenomena that have not been thoroughly investigated, particularly concerning young auditors at BPK RI. Existing research has largely focused on general work stress without examining the relationships between workload, role conflict, and coping strategies among young auditors. Coping strategies, influenced by individual background, problem-solving experience, environmental factors, personality, self-concept, and social factors, are critical in mitigating the negative effects of work stress (Kar et al., 2020). Effective coping strategies include engaging in positive home activities, relaxation and recreation, consultation, gardening, socializing with family and friends through applications, self-entertainment, and spiritual practices. Proper implementation of these strategies is believed to maintain auditors' performance despite high work pressure.

Based on the discussion above, there is a significant relationship between workload, role conflict, work stress, coping strategies, and auditor performance, which requires empirical examination. This study aims to fill the research gap by focusing on young auditors in AKN I, a unique population facing public scrutiny, bureaucratic demands, and institutional complexity. The novelty of this research lies in its focus on the coping strategies of young auditors as a mediating factor influencing performance under high stress and role conflict. Consequently, this study

does not merely identify stress factors but also explores how coping strategies are practically and effectively applied. The objective of this research is to analyze coping strategies of young auditors in AKN I BPK RI in managing work stress, workload, and role conflict, as well as their impact on auditor performance. The findings are expected to provide recommendations for BPK RI management to design interventions that support the psychological well-being of young auditors, enhance performance, and minimize audit errors resulting from work-related stress.

2. Literature Review

2.1. Work Stress

Early adulthood, spanning approximately ages 19 to 40, represents a period of significant personal and professional transition, during which individuals entering the workforce must navigate diverse workloads and responsibilities. The nature of work-related stress during this period has been examined extensively, with studies indicating that stress emerges from both external and internal sources, including workload intensity, role expectations, and organizational pressures (Ibarra, 1999; Arnett, 2000; Cooper et al., 2001). Stress is particularly pronounced in professions requiring high levels of accountability, such as auditing, where early adult auditors face unique challenges linked to career establishment and identity formation. Stress can affect psychological well-being and performance, making it crucial to understand its antecedents and manifestations in early adulthood (Rosidi & Anggraeni, 2022).

Research highlights the multidimensional nature of stress in this life stage. Widayati (2022) demonstrated a significant association between coping mechanisms and adolescent stress, implying that effective coping strategies mitigate stress levels. Ilori et al. (2021) further support this view, showing that optimism enhances engagement in problem-focused coping strategies, indicating the role of positive psychological resources in adaptive stress management. Collectively, these findings establish that early adulthood is a critical period for understanding occupational stress, where individual perception, environmental demands, and psychological resources interact to shape stress experiences (Rumbold et al., 2018).

Prasetyo and Hoesada (2023) underscore that stress in early adulthood is not merely a reaction to workload but a complex, context-dependent experience shaped by developmental, cognitive, and social factors. By integrating empirical evidence with theoretical frameworks, researchers emphasize the importance of addressing work stress comprehensively, particularly in high-pressure occupations, to foster resilience and sustainable performance.

2.2. Coping Strategies

Coping strategies are essential mechanisms through which individuals manage stress, balancing emotional responses and problem-solving efforts. According to Lazarus and Folkman (1984), coping emerges as a dynamic interaction between individuals and their environment, mediated by cognitive appraisal processes. Qualitative research demonstrates that coping is situational, adaptive, and iterative, reflecting individual interpretations of stressors over time (Folkman et al., 1986; Skinner et al., 2003). Coping strategies are broadly categorized into problem-focused coping, which directly addresses stressors, and emotion-focused coping, which regulates emotional responses (Folkman & Moskowitz, 2004). These approaches are influenced by personal dispositions, social norms, professional expectations, and organizational support (Carver & Connor-Smith, 2010).

Empirical studies illustrate the application of coping mechanisms across different contexts. Ilori et al. (2021) found that students employed both emotion-focused strategies, such as distancing, and problem-focused strategies, such as seeking social support. Similarly, Rumasukun (2024) reported the concurrent use of problem-

centered and emotion-oriented strategies, highlighting the adaptive flexibility of coping. Gkinton et al. (2022) further demonstrate that positive psychological resources, including optimism, enhance engagement in problem-focused strategies. Hurtt et al. (2013) emphasize that coping effectiveness depends on individual resources such as cognitive problem-solving abilities, social competencies, physical health, and access to social or material support.

In occupational settings, qualitative evidence shows that informal coping mechanisms, including peer support, humor, storytelling, spiritual practices, and cognitive reframing, are critical to maintaining well-being (Parker & Endler, 1992; Pargament, 1997). These strategies facilitate resilience and adaptive functioning in high-pressure environments like auditing, where stressors are complex and multifaceted. Understanding coping as a process rather than a static trait allows researchers to capture the nuanced ways individuals manage stress and sustain performance over time (Carver & Connor-Smith, 2010).

2.3. Auditor Performance

Auditors, particularly in the public sector, face unique role demands and organizational pressures that contribute to job stress. Traditional research on auditing stress has relied heavily on quantitative methods, emphasizing outcomes such as burnout, turnover intention, job satisfaction, and audit quality (Maslach et al., 2001; Sweeney & Summers, 2002). However, qualitative research suggests that stress is a subjective and socially constructed experience, shaped by individual perceptions of workload, institutional culture, interpersonal relationships, and professional identity. In public-sector auditing, stress is exacerbated by regulatory pressures, hierarchical structures, political sensitivity, and accountability requirements (Liyanarachchi & McNamara, 2007).

Role stress, encompassing role conflict and role ambiguity, is a key antecedent of occupational stress in auditing. When professional independence intersects with bureaucratic hierarchies or stakeholder expectations, auditors may encounter conflicting demands or unclear responsibilities (Kahn et al., 1964; Rizzo et al., 1970). Qualitative approaches reveal that auditors interpret these stressors through narratives that integrate professional norms, organizational mandates, and personal experiences, influencing emotional responses and coping behaviors (Putra & Ariyanto, 2012; Budiarta & Fembriani, 2016).

Early adult auditors, as a developmental group, are particularly sensitive to these challenges due to ongoing identity formation and limited professional experience (Ibarra, 1999; Arnett, 2000). The Job Demands–Resources (JD–R) model provides a useful framework for understanding how organizational support, autonomy, and social resources moderate the impact of job demands on performance and well-being (Demerouti et al., 2001; Bakker & Demerouti, 2007). By focusing on auditors' subjective experiences, qualitative research highlights the importance of contextualized coping strategies to sustain performance, resilience, and long-term professional commitment in the auditing profession (Lazarus & Folkman, 1984; Folkman & Moskowitz, 2004).

3. Methods

This study employs a qualitative research design to explore the work experiences of early-career auditors at the Main State Financial Auditorate I (*Auditorat Keuangan Negara/AKN I*) within the BPK RI, an environment characterized by high work pressure and susceptibility to stress. The primary aim is to examine healthy stress-coping strategies among early adults and auditors, providing insights into how these professionals manage occupational demands. Qualitative methods are particularly suitable for this study because they allow for in-depth understanding of complex

phenomena on a case-by-case basis, considering that each problem exhibits unique characteristics (Noor, 2015). This approach emphasizes the collection and interpretation of rich, descriptive data that captures auditors' perceptions, experiences, and contextual realities.

Data were collected using a non-probability purposive sampling method. The selection criteria included auditors who are BPK employees, aged between 19 and 40 years, and occupying functional positions as first or young auditors. Purposive sampling ensured that participants had relevant experience and exposure to the organizational context under study, allowing the researcher to gather data from individuals capable of providing meaningful insights into stress experiences and coping mechanisms. This method facilitated targeted data collection from respondents who were most likely to illustrate the phenomenon in depth.

Multiple qualitative data collection techniques were employed to ensure triangulation and enhance validity. First, in-depth interviews were conducted to capture auditors' perceptions, opinions, feelings, and knowledge regarding stress and coping strategies, using both open- and closed-ended questions. Second, field observations were carried out to document auditors' behaviors, interactions, and responses to workplace demands. Third, document analysis was performed, including written materials, organizational regulations, strategic plans, personnel data, and audiovisual records, as well as recorded interviews, to extract additional contextual insights. This combination of interviews, observations, and document analysis enabled a comprehensive understanding of workplace stressors and coping strategies.

The data analysis process involved systematically organizing and interpreting narrative information obtained from all sources. According to Sekaran (2010), qualitative data refer to information presented in narrative form through interviews and observations, which is then examined to identify patterns, themes, and relationships relevant to the research objectives. In this study, secondary data from organizational publications and discussions with the employee care center were integrated to enrich the findings. These interactions provided insights into the psychological services offered by BPK RI, including interventions for work-related stress due to excessive workloads. Collectively, these methods enabled the researcher to identify adaptive coping mechanisms and the underlying factors that influence stress management among early-career auditors.

4. Results

4.1. Audit Board of Indonesia Auditors in Early Adulthood

The results of this study focus on how auditors deal with stress in early adulthood, starting from analyzing why young adult auditors are highly susceptible to work stress, what obstacles and their impacts, coping strategies adopted by auditors, and the strategic role of the BPK in facilitating auditors to overcome stress and escape from work stress problems. The discussion scheme is shown in Figure 1.

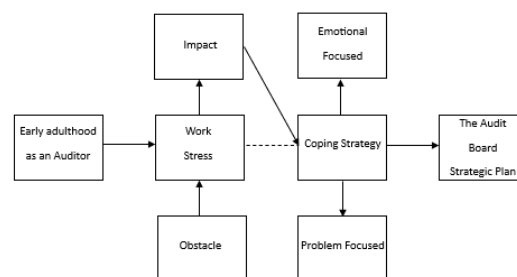


Figure 1. Work Stress and Coping in Early-Career Auditors

Figure 1 illustrates that young adults are highly susceptible to work-related stress due to various challenges encountered in performing their professional duties as auditors, a role characterized by a heavy workload. The effects of work stress may be experienced directly, affecting both physical and psychological well-being, while other effects may emerge unconsciously. Regardless of whether stress is consciously perceived, it triggers individuals to apply scientifically developed coping strategies. These coping strategies need to be accurately identified and supported by the institution in this case, the audit board of the Republic of Indonesia to maximize its role in reducing employee stress levels and enhancing both individual and organizational performance.

According to the Strategic Plan of the Supreme Audit Agency of the Republic of Indonesia in 2020, Audit Board of the Republic of Indonesia is constitutionally mandated to independently audit state financial management and accountability. State Financial Auditor I reports to the Head of State Finance/Member I in overseeing audits across ministries and other national institutions. Audit teams consist of various functional levels, with first and junior auditors typically serving as team leaders or members. This study focuses on these positions because they generally fall within early adulthood, unlike middle-level auditors and above. Despite rank differences, first and junior auditors often bear comparable workloads, and their responsibilities expose them to physical and psychological strain that may contribute to work-related stress (Budiartha & Fembriani, 2016).

According to the Regulation of the Secretary General of the BPK RI Number 12 of 2022 concerning the description, specifications, and mapping of functional auditor positions within BPK, auditors face several occupational risks. First, auditors may encounter situations where they are summoned as expert witnesses during audit processes, which can be stressful. They may also face attempts by audited entities to compromise their independence and integrity, such as through the provision of gratuities or facilities, requiring strict adherence to BPK's code of ethics and values. In addition, the audit environment is often highly variable, demanding frequent relocation and high adaptability, with extended working hours, including weekends, to meet audit deadlines. Junior auditors may be required to appear in court as expert witnesses and often face attempts by auditees to compromise their independence through gratuities, facilities, or threats, demanding strong integrity and analytical competence. They also lead team members from diverse backgrounds, make objective decisions, and manage high-pressure situations such as security risks or personnel shortages. Frequent relocation and variable field conditions require adaptability, while tight deadlines often necessitate working beyond regular hours, including weekends and public holidays (Crawford et al., 2010).

4.2. Sources and Impacts of Stress

Work stress is defined as a state of tension affecting emotions, cognition, and physical condition (Crawford et al., 2010). It may be positive or negative: positive stress can enhance skills when managed effectively, whereas negative stress harms psychological and physical well-being and reduces performance, particularly in unsupportive environments (Rosidi & Anggraeni, 2022; Widayati, 2022). In auditing, stress significantly influences performance, as the profession is widely recognized as high-pressure. Auditors face stress from conflicting demands with auditees or superiors, tight deadlines, unclear information, and excessive workloads (Rumbold et al., 2018). High workloads also decrease professional competence and audit quality due to fatigue, which may lead to chronic psychological strain and exhaustion (Prasetyo & Hoesada, 2023).

Prior studies indicate that the auditing profession involves heavy workloads and intense pressure, increasing stress and reducing performance, particularly among early adults who are more vulnerable to occupational demands (Suhayati, 2022). This

qualitative study interviewed 10 early-career auditors aged 24–35 at BPK RI and found that stress stemmed from external factors, such as supervisors, colleagues, auditees, time pressure, and career demands, and internal factors, including educational background, experience, and health conditions. No gender differences were observed in coping strategies, likely because all participants were unmarried, in early adulthood, and held equivalent positions under institutional gender-equality practices, resulting in similar responsibilities and pressure levels. Key stressors included communication challenges, high workloads with limited time, educational mismatches, and varying adaptability to workplace demands.

Communication barriers were most evident in interactions with senior auditees and team members, though not with supervisors. High workloads, strong public expectations, and strict statutory reporting deadlines increase pressure on auditors at BPK RI. Although many auditors have accounting or finance backgrounds, recruitment from diverse disciplines requires rapid adaptation to audit tasks and environments, which participants viewed as a professional challenge (Audit Board of the Republic of Indonesia, 2019). Early-career auditors face greater adjustment demands, contributing to work-related stress manifested in psychosomatic and emotional symptoms such as gastric problems, headaches, nausea, anxiety, irritability, sleep disturbances, and reduced concentration (Hidajad, 2023). These effects may impair performance and efficiency, highlighting the need for effective coping strategies at both individual and institutional levels, as maladaptive responses risk long-term health consequences and potential harm to institutional credibility and public trust.

4.3. Stress Coping Strategies

The auditing profession is widely recognized as highly stressful, requiring auditors to employ effective coping strategies to maintain optimal performance (Hidajad, 2023). In this study, all participants applied both problem-focused and emotion-focused coping mechanisms. Problem-focused coping involved actively identifying solutions to stressors and seeking assistance through advice, information, or direct support. Emotion-focused coping included engaging in pleasurable activities, constructively expressing negative emotions, seeking emotional support, accepting circumstances, and, for most participants, performing religious practices such as prayer. Participants reported self-reflection, prioritizing critical tasks, systematically mapping problems, recreational activities, physical exercise, culinary hobbies, and sharing personal concerns with colleagues or friends as ways to reduce stress. These findings indicate that participants consistently combined problem-focused strategies with complementary emotion-focused approaches to effectively manage work-related stress.

Self-introspection was a key component of stress management (Ilori et al., 2021). Through conscious reflection on thoughts, emotions, and motivations, participants enhanced self-awareness, recognized strengths and weaknesses, and facilitated personal development and mental well-being. For auditors, introspection involved systematic evaluation of audit judgments, application of professional skepticism, and assessment of time pressure. This process helped auditors identify areas for improvement, ensure decisions were evidence-based, and maintain objectivity and integrity despite work pressures. Introspection also allowed auditors to evaluate potential biases and manage the impact of time constraints without compromising audit outcomes, contributing directly to sustained professional performance.

Seeking input from colleagues and supervisors was another essential coping strategy. Interactions provided guidance, improved decision-making, and reinforced audit quality and accuracy. Effective communication enhanced overall performance, although obedience pressure from superiors could influence professional judgment, particularly among junior auditors concerned about job security or client retention

(Hurtt et al., 2013). Despite these challenges, auditors maintained independence and objectivity, using input from peers and supervisors to support sound decisions while guarding against pressures that could compromise integrity.

Physical exercise and recreational activities complemented these strategies by alleviating physiological and emotional stress (Rumbold et al., 2018). Exercise stimulated endorphin production, improving mood and reducing tension, while recreational activities such as watching films, listening to music, reading, or engaging in hobbies diverted attention from stressors and provided mental recovery. Integrating these practices into daily routines enabled auditors to preserve both mental and physical well-being, ultimately enhancing job performance, productivity, and resilience in managing the demands of the auditing profession.

4.4. The Role of Institutions in Implementing Stress Coping Strategies

As an institution, the BPK RI has made efforts to provide service facilities aimed at enhancing employees' psychological well-being, job performance, and productivity, as well as maintaining a balance between personal life and work demands. These services are managed by the Employee Care Center (ECC) under the human resources bureau. The services provided include counseling, coaching, psychological education, psychological assistance, and other specialized interventions.

Counseling is a helping relationship between a counselor and a client designed to assist individuals in achieving their goals and functioning more effectively (Prasetyo & Hoesada, 2023). The auditors involved in this study tended to require a listener who can understand the complexity of stress-related issues faced by auditors. Importantly, such a listener should not only understand personal problems but also possess adequate knowledge of the professional code of ethics applicable to public sector employees. Therefore, the institution plays a critical role in facilitating access to professional counseling services that ensure confidentiality and ethical responsibility for sensitive information. In the social media era, where individuals may engage in oversharing personal information, institutional counseling services offer a secure, controlled environment for addressing personal and work-related concerns.

Coaching represents a collaborative partnership between a coach and a client that facilitates creative thinking processes to maximize personal and professional potential through stimulation and exploration (Rumasukun, 2024). Coaching is particularly relevant for BPK auditors to identify and develop individual strengths and specializations related to different types of audits conducted by BPK, namely financial statement audits, audits with specific purposes, and investigative audits. In addition, audit teamwork involves diverse account types that require different analytical competencies. Therefore, coaching is essential to align auditors' competencies with appropriate task assignments and team roles. From a career development perspective, coaching also supports the mapping of auditors' career paths, whether toward structural or functional positions, thereby assisting auditors in making informed decisions regarding their professional advancement.

Other services, such as psychological assistance and educational programs, aim to facilitate positive individual change through therapeutic and educational methods to improve overall quality of life (Gkinton et al., 2022). For example, auditors who are frequently assigned to fieldwork in remote regions and separated from their families may face family-related challenges, including marital strain, reduced family interaction, or emotional distance. Accordingly, appropriate psychological assistance and education are necessary as part of the institution's comprehensive stress-coping strategies.

5. Discussion

The findings of this study indicate that young adult auditors at the BPK RI are highly susceptible to work-related stress due to the combination of professional demands and developmental characteristics associated with early adulthood. Consistent with Ilori et al. (2021), work stress arises when job demands exceed an individual's coping capacity, leading to emotional, cognitive, and physiological tension. In this study, stress originated from both external and internal sources. External stressors, such as pressure from supervisors, strict audit deadlines, and interactions with auditees, align with previous research, identifying high workload, limited timeframes, and conflicting expectations as primary contributors to stress in the auditing profession (Crawford et al., 2010). Internal stressors, including educational background, work experience, and health conditions, highlight individual variability in vulnerability to stress and coping capacity, supporting the framework proposed by Folkman and Moskowitz (2004), which distinguishes between the positive and negative effects of stress.

This study further demonstrates that stress manifests in auditors as both psychological and physiological symptoms. Reported impacts, including emotional instability, anxiety, sleep disturbances, fatigue, and decreased concentration, underscore the heightened vulnerability of young adult auditors due to the intersection of life stage development and occupational pressures. These findings corroborate Pargament (1997), who emphasized that unsupportive organizational environments can exacerbate stress and reduce performance. Moreover, the study found that gender differences did not significantly influence stress coping strategies, likely due to uniform task allocation, comparable workloads, and similar life responsibilities among participants, reflecting the implementation of gender equality principles within the institution.

Effective coping strategies emerged as a crucial mechanism for mitigating the negative impacts of stress. Participants consistently employed problem-focused coping strategies, including active problem-solving, seeking advice, and systematic task management, complemented by emotion-focused coping strategies, such as recreational activities, physical exercise, religious practices, and self-reflection. These findings are consistent with the theoretical propositions of Lazarus and Folkman (1984), who argue that adaptive coping requires both stressor management and regulation of emotional responses. Self-introspection, in particular, appeared to enhance auditors' professional judgment, skepticism, and awareness of time pressures, reflecting Hurtt et al. (2013)'s assertion that introspection improves self-understanding and mental well-being.

Institutional support provided by BPK RI, including counseling, coaching, psychological education, and specialized interventions, played a significant role in facilitating effective stress coping. By providing structured support, the organization addresses both personal and professional dimensions of stress management, thereby enhancing auditors' resilience, performance, and career development. These findings emphasize the importance of organizational facilitation in high-stress professions, as noted by Rumbold et al. (2016), who highlighted the critical role of guidance, mentorship, and supervision in alleviating work-related stress. The integration of individual coping mechanisms and institutional support ensures a comprehensive approach, reducing the likelihood of maladaptive coping behaviors while maintaining the auditor's well-being and the credibility of BPK RI.

This study confirms that managing work-related stress among young adult auditors requires a multidimensional approach that combines personal coping strategies with institutional facilitation. The findings contribute to the understanding of stress dynamics in public sector auditing and underscore the importance of appropriate interventions, particularly for early adult auditors, in maintaining organizational performance, professional integrity, and employee well-

being. Future research may explore the long-term effectiveness of these coping strategies and investigate the potential role of mentorship and peer support systems in mitigating auditor stress across different career stages.

6. Conclusion

This study demonstrates that young adult auditors at the BPK RI experience high levels of work-related stress due to a combination of professional demands and developmental characteristics associated with early adulthood. Stressors originated from external sources, such as pressure from supervisors, strict audit deadlines, and interactions with auditees, as well as internal factors, including educational background, work experience, and health conditions. Auditors consistently employed both problem-focused and emotion-focused coping strategies, including active problem-solving, self-reflection, seeking input from colleagues and supervisors, recreational activities, physical exercise, and religious practices. These strategies were effective in mitigating the negative impacts of stress, maintaining mental well-being, enhancing focus, and sustaining audit performance. The findings highlight the importance of integrating individual coping mechanisms with institutional support, including coaching, counseling, and the provision of supportive facilities, to strengthen resilience, professionalism, and productivity while minimizing the risk of maladaptive coping behaviors.

However, this study has limitations regarding the number of participants and the scope of the research setting, which may limit the generalizability of the findings across auditors in different regions. Individual variability in work experience and educational background also influences the applicability of results. Future research is recommended to examine the long-term effectiveness of coping strategies and explore the potential role of mentorship and peer support in reducing auditor stress. The findings of this study provide valuable insights for designing comprehensive and adaptive interventions that support auditor well-being and enhance the quality of audit outcomes across the organization.

References

- Arnett, J. J. (2000). Emerging adulthood: A theory of development from the late teens through the twenties. *American Psychologist*, *55*(5), 469–480.
- Audit Board of the Republic of Indonesia. (2019). *Regulation of the Audit Board of the Republic of Indonesia Number 1 of 2019 concerning the organization and working procedures of the Audit Board of the Republic of Indonesia*.
- Bakker, A. B., & Demerouti, E. (2007). The job demands–resources model: State of the art. *Journal of Managerial Psychology*, *22*(3), 309–328.
- Biri, L. S. F. (2019). Pengaruh kompetensi, independensi, dan fee audit terhadap kualitas audit (studi kasus kantor akuntan publik di Kota Yogyakarta). *Akuntansi Dewantara*, *3*(2), 106–118.
- Budiartha, I. K., & Fembriani, A. (2016). Faktor-faktor yang memengaruhi kinerja auditor Bpk RI Perwakilan Provinsi Bali. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 44794.
- Carver, C. S., & Connor-Smith, J. (2010). Personality and coping. *Annual Review of Psychology*, *61*(6), 679–704.
- Cooper, C. L., Dewe, P. J., & O'Driscoll, M. P. (2001). *Organizational stress: A review and critique of theory, research, and applications*. Thousand Oaks: Sage.
- Crawford, E. R., LePine, J. A., & Rich, B. L. (2010). Linking job demands and resources to employee engagement and burnout. *Journal of Applied Psychology*, *95*(5), 834–848.
- Demerouti, E., Bakker, A. B., Nachreiner, F., & Schaufeli, W. B. (2001). The job demands resources model of burnout. *Journal of Applied Psychology*, *86*(3), 499–512.
- Folkman, S., & Moskowitz, J. T. (2004). Coping: Pitfalls and promise. *Annual Review of Psychology*, *55*(7), 745–774.

- Folkman, S., Lazarus, R. S., Dunkel-Schetter, C., DeLongis, A., & Gruen, R. J. (1986). Dynamics of a stressful encounter. *Journal of Personality and Social Psychology*, 50(5), 992–1003.
- Gkinton, E., Telonis, G., Halkiopoulos, C., & Boutsinas, B. (2022, September). Quality of life and health tourism: A conceptual roadmap of enhancing cognition and well-being. *International Conference of the International Association of Cultural and Digital Tourism*, 651–666.
- Hidajad, A. (2023). Adverse psychological outcomes of academic delays amidst the covid-19 pandemic: a comprehensive exploration. *Research Horizon*, 3(3), 204–214.
- Hurt, R. K., Brown-Libur, H., Earley, C. E., & Krishnamoorthy, G. (2013). Research on auditor professional skepticism: Literature synthesis and opportunities for future research. *Auditing: A Journal of Practice & Theory*, 32(1), 45–97.
- Ibarra, H. (1999). Provisional selves: Experimenting with image and identity in professional adaptation. *Administrative Science Quarterly*, 44(4), 764–791.
- Ilori, O., Lawal, C. I., Friday, S. C., Isibor, N. J., & Chukwuma-Eke, E. C. (2021). Enhancing auditor judgment and skepticism through behavioral insights: A systematic review. *Iconic Research and Engineering Journals*, 4(9), 1–8.
- Kahn, R. L., Wolfe, D. M., Quinn, R. P., Snoek, J. D., & Rosenthal, R. A. (1964). *Organizational stress: Studies in role conflict and ambiguity*. New Jersey: John Wiley & Sons.
- Kar, S. K., Yasir Arafat, S. M., Kabir, R., Sharma, P., & Saxena, S. K. (2020). Coping with mental health challenges during COVID-19. In *Coronavirus Disease 2019 (COVID-19) Epidemiology, Pathogenesis, Diagnosis, and Therapeutics* (pp. 199–213). Singapore: Springer Singapore.
- Lazarus, R. S., & Folkman, S. (1984). *Stress, appraisal, and coping*. Princeton: Springer publishing company.
- Liyanarachchi, G. A., & McNamara, S. M. (2007). Time budget pressure in New Zealand audits. *Business Review*, 9(2), 60–68.
- Maslach, C., Schaufeli, W. B., & Leiter, M. P. (2001). Job burnout. *Annual Review of Psychology*, 52(3), 397–422.
- Noor, H. Z. Z. (2020). Metodologi penelitian kualitatif dan kuantitatif: petunjuk praktis untuk penyusunan skripsi, tesis, dan disertasi: tahun 2015. Yogyakarta: Deepublish.
- Pargament, K. I. (1997). *The psychology of religion and coping*. New York: Guilford Press.
- Parker, J. D. A., & Endler, N. S. (1992). Coping with coping assessment. *European Journal of Personality*, 6(5), 321–344.
- Prasetyo, R. E., & Hoesada, J. (2023). The analysis of healthy lifestyle mechanisms in overcoming stress on public accountant firm auditors. *Journal of Social Research*, 2(12), 5123–5135.
- Putra, I. G. B. W., & Ariyanto, D. (2012). Pengaruh independensi, profesionalisme, struktur audit, dan role stress terhadap kinerja auditor BPK RI Perwakilan Provinsi Bali. *E-Jurnal Akuntansi*, 1(1), 1–18.
- Rizzo, J. R., House, R. J., & Lirtzman, S. I. (1970). Role conflict and ambiguity in complex organizations. *Administrative Science Quarterly*, 15(2), 150–163.
- Rosidi, M., & Anggraeni, A. (2022). Dampak stress kerja terhadap kinerja karyawan pada masa pandemi COVID-19 di PT Bank BTPN divisi direktorat credit risk. *JURIMEA*, 2(1), 10–22.
- Rumasukun, M. R. (2024). Developing auditor competencies through continuous training and education. *Golden Ratio of Auditing Research*, 4(1), 14–23.
- Rumbold, J. L., Fletcher, D., & Daniels, K. (2018). Using a mixed method audit to inform organizational stress management interventions in sport. *Psychology of Sport and Exercise*, 35(9), 27–38.
- Sekaran, U. R. B. (2010). *Research methods for business: A skill building approach* (Vol. 53, Issue 9, pp. 1689–1699) Thousand Oaks: Sage.
- Skinner, E. A., Edge, K., Altman, J., & Sherwood, H. (2003). Searching for the structure of coping. *Psychological Bulletin*, 129(2), 216–269.
- Suhayati, E. (2022). Auditor workload and its implication on auditor's professional ability. *Journal of Eastern European and Central Asian Research (JEECAR)*, 9(1), 21–28.
- Sweeney, J. T., & Summers, S. L. (2002). The effect of busy season workload on public accountants' job burnout. *Behavioral Research in Accounting*, 14(2), 223–245.

Widayati, O. A. (2022). Pengaruh stres kerja terhadap kinerja karyawan dimediasi lingkungan kerja di masa pandemi COVID-19 pada PT. Pabrik Kertas Tjiwi Kimia. *Jurnal Ilmiah Mahasiswa FEB*, 10(1), 134-144.

Acknowledgment

We gratefully acknowledge the contributions of individuals who supported the completion of this article.

Funding Information

This research did not receive any funding.

Conflict of Interest Statement

The authors declare that there is no conflict of interest.

Ethical Approval and Originality Statement

Ethical approval was obtained for this study. The manuscript represents original work and has not been previously published, nor is it under consideration by another journal.

Data Disclosure Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.



Copyright: ©2026 by the authors.

This work is licensed under the terms and conditions of the Creative Commons Attribution-ShareAlike 4.0 International License

(<https://creativecommons.org/licenses/by-sa/4.0/>).