

Ego Depletion VS Professional Commitment: The Auditor's Role in Judgment Decision Making and Professional Skepticism

Deasy Ariyanti Rahayuningsih^{1*}, Nurti Widayati², Yusti Pujisari³, Frasto Biyanto⁴

Trisakti School of Management, Jakarta, Indonesia^{1,2}

STIE SBI Yogyakarta, Yogyakarta, Indonesia³

STIE YKPN Yogyakarta, Yogyakarta, Indonesia⁴

deasy@stietrisakti.ac.id^{1*}, nurti@stietrisakti.ac.id², yusti0527037701@stiesbi.ac.id³,

frastobiyanto@stieykpn.ac.id⁴



Article History

Received on 08 August 2026

1st Revision on 14 August 2026

2nd Revision on 21 August 2026

3rd Revision on 31 August 2026

Accepted on 01 September 2026

Abstract

Purpose: This study examines the effect of ego depletion on professional commitment, with Judgment Decision-Making (JDM) and professional skepticism as mediating variables.

Research Methodology: A quantitative explanatory design was employed. Using convenience sampling, data were collected from 113 active external auditors in public accounting firms (*Kantor Akuntan Publik/KAP*) in Jakarta and parts of Java Island through an online survey. The hypotheses were tested using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Results: Ego depletion significantly and negatively affects JDM and professional skepticism. However, its direct effect on professional commitment is not significant. JDM and professional skepticism fully mediate the relationship between ego depletion and professional commitment.

Conclusions: Cognitive resource depletion weakens auditors' judgment quality and professional skepticism, which subsequently undermines professional commitment. The findings support the Strength Model of Self-Regulation by demonstrating that depleted cognitive resources can hinder the manifestation of professional values.

Limitations: The cross-sectional design limits causal inference, while self-reported data may involve social desirability bias. The sample is also limited to accounting professionals, restricting generalizability.

Contributions: This study extends ego depletion literature by identifying JDM and professional skepticism as full mediators. Practically, audit firms should manage workloads and cognitive overload to protect auditors' judgment, skepticism, and professional commitment. Future research should use longitudinal or experimental designs and examine the moderating role of character traits such as courage.

Keywords: *Ego Depletion, Judgment Decision Making, Professional Commitment, Professional Skepticism*

How to Cite: Rahayuningsih, D. A., Widayati, N., Pujisari, Y., & Biyanto, F. (2026). Ego Depletion VS Professional Commitment: The Auditor's Role in Judgment Decision Making and Professional Skepticism. *Reviu Akuntansi, Manajemen, dan Bisnis*, 6(3), 69-87.

1. Introduction

In the contemporary global financial ecosystem, the credibility of capital markets relies heavily on the quality of independent financial audits. Independent auditors act as public gatekeepers by reducing information asymmetry through objective evaluations of financial statements. However, this role requires strong cognitive endurance, analytical capability, and self-regulation, as auditors must process complex transactions, evaluate subjective estimates, and make critical judgments under strict time constraints ([Persellin, Schmidt, Vandervelde, & Wilkins, 2019](#)). These demanding conditions may lead to ego depletion, referring to the temporary exhaustion of executive functions and self-regulatory resources that can impair professional judgment and audit performance ([Baumeister, Bratslavsky, Muraven, & Tice, 1998a](#)).

In Indonesia, ego depletion has become increasingly relevant due to intensive audit workloads, particularly during the annual busy season. Regulatory evaluations have identified audit quality deficiencies, including insufficient audit evidence, superficial procedures, and excessive reliance on previous audit documentation (*copy-paste auditing*). Such failures may occur when cognitively depleted auditors rely on simplified decision-making strategies under pressure ([Mc & Liyanarachchi, 2008](#)). Although POJK No. 9 of 2023 and POJK No. 5 of 2025 have strengthened audit governance and quality management requirements, audit quality ultimately depends on firms' ability to manage human resources and auditors' cognitive limitations.

Behavioral accounting research has examined the relationship between workload pressure, burnout, and auditor outcomes; however, previous studies often investigate psychological factors separately and provide limited insight into how cognitive exhaustion influences long-term professional attitudes ([Svanberg, & Ohman, 2016](#); [Mursita, Mustafida, & Rachmadia, 2019](#)). Moreover, findings regarding the effect of psychological fatigue on professional commitment remain inconsistent. Professional commitment reflects auditors' psychological attachment, loyalty, and identification with the accounting profession ([Hall, Smith, & Langfield-Smith, 2005](#); [Lord, & DeZoort, 2001](#)).

Furthermore, limited studies have examined the cognitive mechanisms linking ego depletion to professional commitment through professional skepticism and Judgment Decision-Making (JDM). While ego depletion represents a temporary psychological condition, professional commitment reflects a long-term professional orientation. Understanding these mechanisms is therefore important to explain how short-term cognitive exhaustion may develop into professional detachment.

This study addresses these gaps by developing an integrated mediation framework involving JDM and professional skepticism as parallel pathways between ego depletion and professional commitment. Prior research shows that ego depletion reduces cognitive resources required for analytical reasoning, error detection, and alternative hypothesis generation ([Hurley, 2019](#); [Mullis, & Hatfield, 2018](#)). Similarly, [Mursita et al. \(2019\)](#) demonstrate that situational pressures increase depletion and negatively affect judgment processes. However, limited evidence explains how cognitive exhaustion influences professional commitment in real-world auditing environments, particularly in Indonesia.

Therefore, this research examines the influence of ego depletion on JDM and professional skepticism, evaluates their effects on professional commitment, and investigates their mediating roles. By integrating dual cognitive pathways, this study extends Ego Depletion Theory by [Baumeister et al. \(1998a\)](#) and provides practical implications for audit firms and regulators in managing auditors' cognitive resources, maintaining audit quality, and strengthening auditor retention.

2. Literature Review and Hypotheses Development

2.1 Grand Theory

The primary theoretical foundation of this study is Ego Depletion Theory, operationalized through the Strength Model of Self-Regulation ([Baumeister et al., 1998b, 2007](#); [Muraven & Baumeister, 2000](#)). This model proposes that self-regulation, executive functioning, and active self-control depend on a limited cognitive resource that can become temporarily depleted after sustained effort. Ego depletion therefore reduces an individual's capacity to regulate impulses, maintain concentration, resist

cognitive biases, and perform complex analytical tasks. In this study, ego depletion (X) represents cognitive resource exhaustion, while judgment decision-making ($Z1$) and professional skepticism ($Z2$) represent demanding cognitive processes requiring sustained self-regulation. Professional commitment (Y) reflects auditors' enduring psychological attachment and loyalty to their profession. The Strength Model explains the indirect relationship between ego depletion and professional commitment through JDM and professional skepticism. Cognitive resource depletion reduces auditors' ability to perform rigorous analysis, increasing reliance on heuristics and weakening evaluation of audit evidence. Consequently, impaired JDM and skepticism may reduce professional efficacy and gradually weaken professional commitment. Thus, ego depletion influences commitment primarily through cognitive and behavioral mechanisms rather than direct effects.

2.2 Hypothesis Development

2.2.1 Ego Depletion and Judgment and Decision-Making

The effect of ego depletion on Judgment And Decision-Making (JDM) is grounded in the self-regulatory strength model, which argues that self-control relies on a limited pool of cognitive resources. Continuous self-regulation, complex choices, and impulse control consume these resources, resulting in ego depletion and reduced capacity for subsequent demanding tasks. In auditing, high-quality JDM requires Type II reasoning, critical evaluation, and alternative hypothesis generation. Therefore, depleted auditors are more likely to rely on simplified heuristics, reducing analytical rigor and decision quality.

Behavioral accounting research provides empirical support for this relationship. [Hurley \(2019\)](#) and [Mullis and Hatfield \(2018\)](#) found that multitasking increases ego depletion and reduces auditors' ability to detect errors in audit workpapers. [Mursita, Mustafida, and Rachmadia \(2019\)](#) further showed that interpersonal conflict increases depletion and negatively affects JDM quality. Similarly, [Hurley \(2019\)](#) demonstrated that depleted auditors experience reduced cognitive flexibility in evaluating client assertions. Baumeister et al. (1998) confirmed that exhaustion of the active self predicts performance decline across domains. However, [Bhaskar \(2018\)](#) highlighted that depletion effects may vary depending on contextual conditions, while [Nguyen, Teo, and Wen \(2026\)](#) emphasized the role of character dimensions such as courage and accountability in shaping professional judgment. [Rahayuningsih, Sudarma, Djamhuri, and Nurkholis \(2021\)](#) further noted that regulatory constraints and compliance pressures may limit professionals' intellectual autonomy when facing ethical dilemmas. Thus, ego depletion represents an important predictor of auditors' cognitive capacity and JDM quality. Based on the strength model and empirical evidence, this study proposes that:

H₁: Ego depletion has a positive effect on judgment and decision-making

2.2.2 Ego Depletion and Professional Skepticism

The relationship between ego depletion and professional skepticism is grounded in the strength model of self-regulation, which posits that the "active self" relies on a limited pool of cognitive resources for executive functions ([Baumeister, Bratslavsky, Muraven, & Tice, 1998b](#); [Hagger, Wood, Stiff, & Chatzisarantis, 2010](#)). Professional skepticism requires substantial self-regulatory effort as auditors must maintain a questioning mindset, critically evaluate evidence, and resist premature acceptance of management assertions ([Hurt, 2010](#); [Yousefzadeh, & Blondi, 2025](#)). As skepticism involves affective and cognitive processes influencing decision-making ([Rahayuningsih, 2018](#)), depletion of cognitive resources may reduce auditors' ability to sustain professional doubt and rigorous evaluation ([Kruglanski, & Webster, 1996](#); [Tinh, 2025a](#); [Baumeister, Bratslavsky, Muraven, & Tice, 1998a](#); [Hurley, 2019](#)).

Empirical evidence supports the negative effect of cognitive exhaustion on skeptical behavior. [Mullis and Hatfield \(2018\)](#) found that multitasking induces ego depletion and reduces auditors' ability to identify errors and maintain focus. [Hurley \(2019\)](#) showed that audit vigilance demands can impair higher-order Type II reasoning, while [Tinh \(2025b\)](#) demonstrated that time-budget pressure shifts auditors' attention toward efficiency rather than accuracy. However, depletion effects may vary depending on contextual and individual factors. [Bhaskar \(2018\)](#) found that individual attributes and

situational conditions may moderate depletion outcomes, while [Pruijssers \(2025a\)](#) and [Munidewi, Ludigdo, Djamhuri, and Andayani \(2025\)](#) highlighted that professional commitment, employability perceptions, and evidence-based intuition may help sustain skepticism despite limited cognitive resources. Therefore, ego depletion represents an important psychological mechanism influencing auditors' professional skepticism. Based on the strength model and prior empirical findings, this study proposes that:

H₂: Ego depletion has a positive effect on professional skepticism

2.2.3 Ego Depletion and Professional Commitment

The relationship between ego depletion and auditor professional commitment is grounded in Ego Depletion Theory and the Strength Model of Self-Regulation, which propose that self-regulation relies on a limited pool of psychological resources that diminishes after sustained cognitive effort ([Baumeister, Bratslavsky, Muraven, and Tice \(1998b\)](#); [Hagger, Wood, Stiff, and Chatzisarantis \(2010\)](#)). Under demanding conditions such as heavy workloads, time pressure, and complex tasks, auditors experience resource depletion. However, rather than weakening professional commitment, depletion may encourage auditors to rely on professional identity and values as a psychological coping mechanism to maintain stability and motivation ([\(Mullis & Hatfield, 2018\)](#); [Suddaby, Gendron, & Lam, 2009](#)).

Empirical findings present a nuanced perspective. Previous studies indicate that psychological pressure and occupational demands can strengthen professional identification by increasing reliance on professional values as a source of meaning ([\(Donnelly, & Quirin, 2003\)](#); [Hall, Smith, & Langfield-Smith, 2005](#); [Suddaby et al., 2009](#)). Conversely, other studies show that exhaustion and workload stress may negatively affect professional outcomes, reduce satisfaction, and increase dysfunctional behaviors or lower audit quality ([\(Curelaru, Huțul, & Zamfir, 2026\)](#); [Hurley, 2019](#); [Johnson, Lowe, & Reckers, 2016](#); [Mursita, Mustafida, & Rachmadia, 2019](#); [Petrașcu, & Cetină, 2025](#); [Pruijssers, 2025a](#); [Puteri, 2023](#); [Tinh, 2025a](#)). Furthermore, cognitive fatigue has been found to impair judgment, decision-making, and skepticism, although its influence on professional commitment remains inconclusive ([\(Hurt, Brown-Liburd, Earley, & Krishnamoorthy, 2013\)](#); [Mc, & Liyanarachchi, 2008](#)). Therefore, ego depletion may simultaneously reduce short-term cognitive performance while strengthening auditors' reliance on professional identity as a psychological buffer. By anchoring themselves to professional values, depleted auditors may maintain commitment despite demanding work conditions. Accordingly, based on these theoretical and empirical arguments, this study proposes that:

H₃: Ego depletion has a positive effect on professional commitment

2.2.4 Judgment Decision-Making and Professional Commitment

The relationship between auditor professional commitment and Judgment and Decision-Making (JDM) is explained through ego depletion theory and the strength model of self-regulation ([Baumeister, Bratslavsky, Muraven, & Tice, 1998b](#); [Mullis, & Hatfield, 2018](#)). High-quality JDM requires substantial cognitive control and System 2 reasoning to overcome heuristic tendencies. When auditors successfully perform complex judgments, they demonstrate self-regulatory effectiveness and cognitive competence, which enhance professional self-efficacy and strengthen psychological attachment to the profession. Consequently, effective decision-making reinforces professional identity and commitment, while individual decisions are also influenced by professional and organizational commitment ([\(Rahayuningsih, 2016\)](#)).

Empirical studies support the positive association between decision-making competence, professional identity, and occupational commitment. Accounting professionals with stronger analytical abilities, ethical reasoning, and professional rigor tend to exhibit greater professional attachment and loyalty ([\(Donnelly, & Quirin, 2003\)](#); [Hall, Smith, & Langfield-Smith, 2005](#); [Suddaby, Gendron, & Lam, 2009](#)). Similarly, high-quality cognitive performance and ethical decision-making enhance professional pride and alignment with professional values ([\(Donnelly and Quirin, 2003\)](#); [Nguyen, Teo, & Wen, 2026](#)).

However, this relationship may vary due to contextual factors, as workload pressure, burnout, and external opportunities may weaken the link between decision quality and commitment ([Curelaru, Hutul, & Zamfir, 2026](#); [Pruijssers, 2025b](#); [Puteri, 2023](#)). Moreover, dysfunctional audit conditions may impair decision quality and create inconsistent outcomes ([Mursita, Mustafida, & Rachmadia, 2019](#); [Pruijssers, 2025b](#)). Therefore, effective judgment and decision-making represent an important mechanism in strengthening auditor professional commitment. Through successful cognitive performance, auditors reinforce their professional identity, self-efficacy, and attachment to accounting values. Based on these theoretical and empirical arguments, this study proposes that:

H₄: Judgment decision making has a positive effect on professional commitment

2.2.5 Professional Skepticism and Professional Commitment

The relationship between professional skepticism and auditor professional commitment is grounded in ego depletion theory and the strength model of self-regulation. Professional skepticism, reflected through a questioning mindset and critical evaluation of audit evidence, requires continuous cognitive effort, self-regulation, and executive control. By resisting passive acceptance and heuristic shortcuts, auditors demonstrate self-regulatory strength and professional role fulfillment. According to the strength model, successful self-regulation in professional tasks reinforces professional identity and intrinsic attachment to the accounting profession ([Baumeister, Vohs, & Tice, 2007](#)).

Empirical evidence supports the positive relationship between professional skepticism, ethical behavior, and professional commitment. Auditors with stronger skeptical attitudes and adherence to professional standards demonstrate greater psychological attachment and loyalty to the profession ([Gultian, Resquicio, & Villero, 2025](#); [Hurtt, 2010](#); [Suddaby, Gendron, & Lam, 2009](#)). Maintaining a critical mindset strengthens professional identity and organizational professionalism ([Hall, Smith, & Langfield-Smith, 2005](#)). However, excessive skepticism under high-pressure conditions may create cognitive strain or client-related conflicts, potentially affecting work outcomes and retention ([Munidewi, Ludigdo, Djamhuri, & Andayani, 2025](#); [Pruijssers, 2025b](#); [Tinh, 2025b](#)). Therefore, professional skepticism represents an important attitudinal mechanism that strengthens auditor professional commitment. Through continuous evaluation of evidence and adherence to professional values, auditors reinforce their identity, loyalty, and long-term dedication to the accounting profession. Based on these theoretical and empirical arguments, this study proposes that:

H₅: Professional skepticism has a positive effect on professional commitment

2.2.6 Judgment Decision-Making as a Mediating Variable the Effect of Ego Depletion on Professional Commitment

Ego Depletion Theory and the strength model of self-regulation [Baumeister, Bratslavsky, Muraven, and Tice \(1998b\)](#) and [Hagger, Wood, Stiff, and Chatzisarantis \(2010\)](#) provide the theoretical foundation for judgment and decision-making (JDM) as a mediator between ego depletion and professional commitment. The strength model suggests that self-regulation relies on limited cognitive resources, which become depleted under intense workload and cognitive demands, reducing analytical processing and System 2 reasoning. In auditing, ego depletion weakens judgment quality and encourages reliance on simplified cognitive strategies. As JDM deteriorates, auditors may experience reduced professional efficacy and weaker psychological attachment to their profession, positioning JDM as a critical cognitive mechanism linking depletion states with professional commitment.

Empirical evidence supports this sequential mechanism. Prior studies show that ego depletion impairs cognitive processing and JDM quality, reducing auditors' analytical accuracy under cognitive stress ([Baumeister, Bratslavsky, Muraven, & Tice, 1998a](#); [Hurley, 2019](#); [Mursita, Mustafida, & Rachmadia, 2019](#)). Conversely, high-quality judgment, ethical decision-making, and professional competence strengthen professional identity and occupational commitment among accounting professionals ([Donnelly, & Quirin, 2003](#); [Hall, Smith, & Langfield-Smith, 2005](#); [Suddaby, Gendron, & Lam, 2009](#)). However, findings regarding the direct relationship between psychological exhaustion and commitment remain mixed, suggesting that cognitive processes may serve as an important

explanatory pathway (Curelaru, Huțu, & Zamfir, 2026; Pruijssers, 2025b; Tinh, 2025b). Therefore, JDM represents an essential mediating mechanism through which ego depletion influences professional commitment. Cognitive resource exhaustion first reduces auditors' evaluative capacity and decision quality, which subsequently weakens professional efficacy, role fulfillment, and long-term attachment to the accounting profession. Based on these theoretical and empirical arguments, this study proposes that:

H₆: Judgment decision making mediates the effect of ego depletion on professional commitment

2.2.7 Professional Skepticism as a Mediating Variable the Effect of Ego Depletion on Professional Commitment

Ego depletion theory and the strength model of self-regulation provide the theoretical foundation for professional skepticism as a mediator between ego depletion and professional commitment. The strength model suggests that self-control relies on limited psychological resources that decline after prolonged cognitive effort. Professional skepticism requires continuous self-regulation, critical evaluation, and a questioning mindset, making it a cognitively demanding activity (Hurt, 2010). Under high workload and time pressure, ego depletion reduces auditors' ability to sustain skepticism, increasing reliance on simplified judgments and passive acceptance of client explanations (Hagger, Wood, Stiff, & Chatzisarantis, 2010; Hurt, 2010). Consequently, weakened skepticism may reduce professional efficacy and identity alignment, thereby diminishing professional commitment.

Empirical evidence supports this sequential mechanism. Studies show that cognitive depletion and overload impair auditors' critical thinking and ability to maintain professional skepticism under pressure (Hurley, 2019; Mursita, Mustafida, & Rachmadia, 2019). Conversely, professional skepticism and adherence to ethical standards strengthen professional identity, pride, and commitment among auditors (Hall, Smith, & Langfield-Smith, 2005; Hurt, 2010; Suddaby, Gendron, & Lam, 2009). However, evidence regarding the direct effect of psychological fatigue on commitment remains inconsistent, suggesting that intermediate professional mindsets play an important explanatory role. Therefore, professional skepticism represents an essential mediating mechanism linking ego depletion to professional commitment. Ego depletion reduces auditors' capacity to maintain a skeptical mindset, which subsequently weakens role fulfillment, professional identity, and long-term attachment to the accounting profession. Based on these theoretical and empirical arguments, this study proposes that:

H₇: Professional skepticism mediates the effect of ego depletion on professional commitment

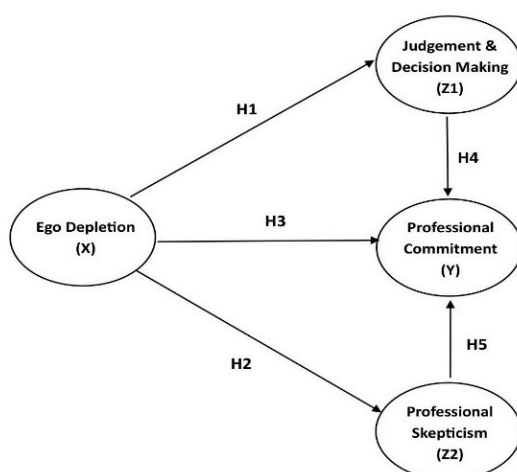


Figure 1. Conceptual framework

Figure 1 illustrates the relationships among Ego Depletion (ED=X), Judgement and Decision- Making (JDM=Z₁), Professional Skepticism (PS=Z₂) are proposed to influence Professional Commitment (Y=PC), which in turn enhances JDM and PS. ED is also hypothesized to directly affect JDM and PS,

while ED is expected to indirectly influence PC. JDM and PC are expected to strengthen PC. Overall, the model examines the direct and mediating effects of JDM and PC on the relationship between ED and PC ([Haryanto, Sidjabat, Marlita, Gussa, & Sundari, 2026](#)).

3. Research Methodology

This study employs a quantitative explanatory design to examine the structural relationships among ego depletion, judgment and decision-making, professional skepticism, and professional commitment. The analysis uses Partial Least Squares Structural Equation Modeling (PLS-SEM) to evaluate direct and indirect relationships within the proposed model. The sample consists of 113 external auditors from public accounting firms (*Kantor Akuntan Publik*) in Jakarta and several regions of Java Island, selected through convenience sampling based on professional networks. Respondents included active junior auditors, senior auditors, audit managers, and audit partners involved in financial statement audits. From 117 distributed questionnaires, 113 valid responses were obtained, representing a 96.58% response rate. This sample size meets the requirements for PLS-SEM analysis, particularly for testing complex structural models involving mediation effects. PLS-SEM was selected due to its ability to assess predictive relationships, estimate direct and indirect effects, and accommodate data distribution limitations compared with covariance-based SEM.

Table 1. Statistic descriptive variable

	ED	PS	PC	JDM
	113	113	113	113
Mean	24.4248	38.8938	36.5487	39.9115
Std. Deviation	4.96201	4.02306	3.74641	3.95185
Minimum	12.00	28.00	27.00	28.00
Maximum	34.00	45.00	45.00	50.00

Table 1 describes that the average score across all respondents, or the overall tendency or perception level for ego depletion, is 24.428; professional skepticism is 38.8938; professional commitment are 36.5487; and judgment decision making is 39.9115. Table 1 represents the standard deviation score for ego depletion, professional skepticism, Professional commitment, and judgment decision-making, which reflect more than 1 ($SD > 1$). The higher standard deviation of each variable indicates that there is polarization or many varied opinions from respondents' answers to the questionnaire items. The lowest score (minimum) selected by respondents for variables such as ego depletion is 12; professional skepticism is 28; professional commitment is 27; and judgment-decision making is 28. The highest score (maximum) selected by respondents for variables such as ego depletion is 34; professional skepticism is 45; professional commitment is 45; and judgment and decision-making is 50.

3.1 Operationalization and Measurement of Variables

All constructs in this study were operationalized using multi-item perceptual scales adapted from validated prior literature. Responses for all measurement items were recorded on a 5-point Likert scale ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree").

3.1.1 Ego Depletion (X1)

Ego depletion is operationally conceptualized as the transient depletion of an auditor's self-regulatory and cognitive resources, stemming from extended mental exertion, stringent audit deadlines, and heavy workload pressures. This construct was evaluated using seven items adapted from [Baumeister, Bratslavsky, Muraven, and Tice \(1998a\)](#) self-regulatory exhaustion scale and tailored to audit settings by [\(Mursita, Mustafida, & Rachmadia, 2019\)](#). The indicators assess psychological and physical exhaustion, diminished capacity for processing intricate financial data, and impaired deliberate cognitive focus throughout the audit engagement.

3.1.2 Judgment and Decision-Making (Z1)

Judgment Decision-Making (JDM) is operationally defined as the auditor's evaluative capacity to systematically analyze client accounting treatments, weigh conflicting audit evidence, generate appropriate alternatives, and formulate objective, high-quality audit conclusions. JDM was operationalized using 10 items adapted from the measurement scales developed by [Hurley \(2015\)](#) and [Murtadha \(2018\)](#). The indicators assess the thoroughness of decision processes, analytical precision, resistance to decision bias, and overall technical decision quality under time constraints.

3.1.3 Professional Skepticism (Z2)

Professional skepticism is operationally defined as an auditor's critical mindset, characterized by a questioning attitude, continuous alertness to conditions indicating potential misstatement, and rigorous assessment of audit evidence. This construct was measured using 9 items adapted from [Sumartono, Pasolo, and Nugraha \(2019\)](#). The scale items capture the auditor's willingness to probe client representations, suspension of belief, critical examination of contradictory evidence, and determination to seek corroborative documentation beyond surface-level explanations.

3.1.4 Professional Commitment (Y)

Professional commitment is operationally defined as the auditor's overall psychological attachment, sense of identity, loyalty, and long-term dedication to the accounting profession as a whole. This dependent variable was operationalized using 9 items adapted from the multidimensional commitment framework of [Rothwell and Arnold \(2007\)](#). The items capture the auditor's pride in belonging to the accounting discipline, willingness to expend extra effort on behalf of the profession, and intent to maintain long-term professional membership despite occupational stressors.

3.2 Data Collection Method

Primary data were collected through a structured online questionnaire using Google Forms. The survey was distributed via professional digital networks, including LinkedIn, accounting firm contacts, and auditor alumni associations across Indonesia. To ensure response quality, participants were informed about anonymity, confidentiality, and voluntary participation. Submitted responses were validated by screening for duplicates and incomplete entries before conducting structural analysis.

3.3 Data Analysis Method

Statistical analysis and structural hypothesis testing were executed using Partial Least Squares Structural Equation Modeling (PLS-SEM) implemented via SmartPLS version 4.0. Partial Least Squares was selected due to its suitability for complex mediation architectures and its efficiency with small-to-medium sample sizes ($N = 113$). Following standard PLS-SEM procedures, data analysis proceeded through a two-stage evaluation framework: the outer model (Measurement Model) evaluation and the inner model (Structural Model) evaluation, followed by bootstrapping procedures.

3.3.1 Assessment of the Measurement Outer Model

Evaluation of the outer model examines the convergent validity, discriminant validity, and internal consistency reliability of the underlying research constructs. PLS-SEM is used to ensure that each indicator, such as convergent validity, construct reliability, and discriminant validity able to measure latent constructs accurately and consistently ([Choiriyah, Djazuli, Anggraini, Candra, & Upa, 2026](#)).

Convergent Validity: Evaluated through indicator outer loadings and the Average Variance Extracted (AVE). Outer loadings should ideally surpass 0.70; however, loadings between 0.50 and 0.70 are retained provided the construct's AVE exceeds 0.50. An AVE above 0.50 demonstrates that the latent variable accounts for more than 50% of the variance among its constituent indicators.

Construct Reliability: Assessed using Cronbach's Alpha (α) and Composite Reliability (CR). Values for both metrics must exceed the 0.70 threshold to confirm internal consistency reliability across measurement items.

Discriminant Validity: Verified to confirm that each latent construct is empirically distinct within the structural model. Discriminant validity is established when: the square root of each construct's AVE is greater than its highest correlation with any other construct (Fornell–Larcker criterion) and the Heterotrait–Monotrait ratio of correlations (HTMT) remains strictly below the 0.85 threshold (or conservatively below 0.90).

3.3.2 Assessment of the Measurement Inner Model

The structural model was evaluated using path coefficients, R^2 , f^2 , Q^2 , and bootstrapping procedures at a 5% significance level ($p < 0.05$) (Pratiwi & Fathurrahman, 2026). After confirming the reliability and validity of the measurement model, the inner model was assessed through several criteria.

Multicollinearity: Examined using Variance Inflation Factor (VIF), with values below 3.0 (or 5.0 conservatively) indicating no critical collinearity issues.

Model Fit: Assessed using the Standardized Root Mean Square Residual (SRMR), where values below 0.08 indicate acceptable fit.

Coefficient of Determination (R^2): Evaluated the explanatory power of endogenous constructs (JDM, PS, and PC), with values of 0.75, 0.50, and 0.25 representing substantial, moderate, and weak predictive power, respectively.

Effect Size (f^2): Measured the contribution of exogenous constructs to endogenous variables, with values of 0.02, 0.15, and 0.35 indicating small, medium, and large effects.

3.3.3 Bootstrapping and Hypothesis Testing

Hypothesis testing for both direct and specific indirect paths was executed using a non-parametric bootstrapping procedure with 5,000 subsamples in SmartPLS 4.0 conducted at a two-tailed 5% significance level ($\alpha = 0.05$).

Direct Effects: Evaluated using path coefficients (beta), t-statistics ($t > 1.96$), and corresponding p-values ($p < 0.05$).

Specific Indirect Effects (Mediation Analysis): Tested to evaluate the mediating roles of judgment decision-making (Z_1) and professional skepticism (Z_2) in the relationship between ego depletion (X_1) and professional commitment (Y). The indirect effects were calculated using biased-corrected 95% bootstrap confidence intervals, wherein mediation is established provided that the bias-corrected confidence interval does not encompass zero.

4. Results and Discussions

4.1 Demography Respondent

The demographic characteristics of respondents were analyzed to describe participants involved in the study. The characteristics were examined based on gender, age, education level, job position, and public accounting firm level. The distribution of respondent characteristics are presented in Table 2.

Table 2. Respondent characteristics

Gender		
Male	54	47.79%
Female	59	52.21%
Age		
18-24	82	72.57%
25-31	19	16.81%
>31	12	10.62%
Education		
SLTA/Sederajat	8	7.08%

Gender		
D3	2	1.77%
S1	94	83.19%
S2	7	6.19%
S3	2	1.77%
Position		
Intern/VE	14	12.39%
Junior Auditor	74	65.49%
Staff Associate	2	1.77%
Senior Auditor	13	11.50%
Supervisor Audit	6	5.31%
Assistant Manager	1	0.88%
Manager Audit	2	1.77%
Partner	1	0.88%
Companies		
Big 4	78	69.03%
Non-Big 4	35	30.97%

The sample comprised 113 auditors from public accounting firms, big Four and non-Big Four. Each sample, based on gender have similarities between male and female respondents. The male respondents were 47.79% of the total, and the female respondents were 52.21%. Regarding age distribution, the largest group was 18-24 years (72.57%), followed by group 25-31% (16.81%). For age more than 31 years, the respondents were only 12%. In terms of education level, only 83.19% of respondents held a bachelor's degree; there were 6.19% of respondents held a master's degree, and only 2 % respondents held a doctorate. The rest, only 7 % of respondents still undergraduate students. In terms of job position, 65,49% respondents were junior auditors, and 12.39% of respondents were interns. There were 11.50% respondents as senior auditors, and there were 5.31% respondents as audit supervisors. There were 1,77% respondents as manager auditors and only 0.88% respondents as a partner a public accounting firm.

4.2 Measurement Model

The measurement model was assessed to verify that all constructs satisfied the established validity and reliability measured ([Bandhaso & Pala'langan, 2026](#)). This stage is considered essential in SEM-PLS analysis because the quality of the measurement model influences the robustness and credibility of the structural outcomes ([Pratiwi & Fathurrahman, 2026](#)). There are 2 models in this study. The first model analyzes ego depletion and professional commitment; judgment and decision-making as a reflective mediator. The second model describes the role of professional skepticism in the relationship between ego depletion and professional commitment. Each construct is represented by a set of reflective indicators (the questionnaire items). The measurement model assumes that the latent variables cause the responses to indicators.

4.2.1 Outer Model

External model testing is used to test the validity and reliability of the research construct([Choiriyah et al., 2026](#)). Indicator reliability was assessed using outer loadings, internal consistency reliability using cronbach alpha and composite reliability and convergent validity using the average variance extracted (AVE)([Bandhaso & Pala'langan, 2026](#)).

4.2.1.1 The Model of Judgment Decision-Making in The Relationship Between Ego Depletion and Professional Commitment

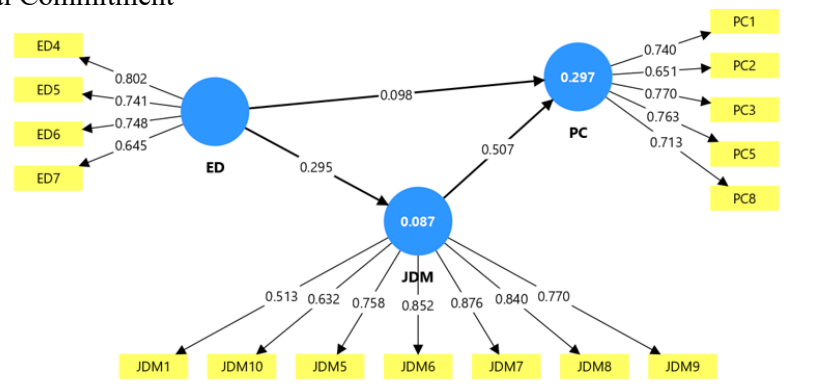


Figure 2. Measurement model with Judgment Decision-Making as mediating variable

Figure 2 shows that ego depletion positively affects judgment and decision-making ($\beta = 0.295$), which subsequently influences professional commitment ($\beta = 0.507$). The model explains 8.7% of the variance in judgment and decision-making and 29.7% in professional commitment. All retained indicators have outer loadings above 0.50.

4.2.1.2 The Model of Professional Skepticism in The Relationship Between Ego Depletion and Professional Commitment

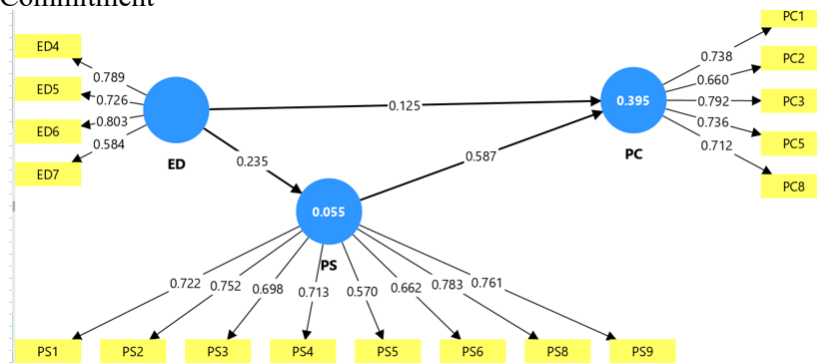


Figure 3. Measurement model with professional skepticism as mediating variable

Figure 3 shows that ego depletion positively affects professional skepticism ($\beta = 0.235$), which subsequently influences professional commitment ($\beta = 0.587$). The model explains 5.5% of the variance in professional skepticism and 39.5% in professional commitment. All retained indicators have outer loadings above 0.50. Table 3 shows that only four indicators in ego depletion, seven indicators in judgment and decision-making, and five indicators in professional commitment have an outer loading above 0.5. Therefore, it can be stated that some of those indicators are valid in representing the research construct. The AVE value of each construct is above 0.5, which indicates that the construct is able to explain more than 50% of the variance of its indicators.

Table 3. Judgment and decision-making as a mediating role in reflective measurement model

Construct	Questionnaire Item (Indicator)	Outer Loading	Cronbach Alpha	Composite Reliability	AVE
Ego Depletion (ED)	ED4 ED5 ED6 ED7	0.802 0.741 0.748 0.645	0.722	0.825	0.542
Judgment Decision-Making	JDM1 JDM5 JDM6 JDM7 JDM8 JDM9 JDM10	0.513 0.758 0.852 0.876 0.84 0.77 0.632	0.87	0.902	0.576
Professional Commitment	PC1 PC2 PC3 PC5 PC8	0.74 0.651 0.77 0.763 0.713	0.78	0.849	0.531

Table 4 shows that only four indicators in ego depletion, five indicators in professional skepticism, and eight indicators in professional commitment have an outer loading above 0.5. Therefore, it can be stated that some of those indicators are valid in representing the research construct. The AVE value of each construct is above 0.5, which indicates that the construct can explain more than 50% of the variance of its indicators. Table. 3 and 4 state that the ego depletion construct demonstrates outer loading values ranging from 0.584 to 0.803, indicating that the four indicators strongly capture the dimensions of auditors' mental behavior. The professional commitment construct can show outer loading values ranging from 0.66 to 0.792, indicating that five indicators strongly capture the dimensions of auditors in committing professionally.

Table 4. Professional skepticism as a mediating role in reflective measurement model

Construct	Questionnaire Item (Indicator)	Outer Loading	Cronbach Alpha	Composite Reliability	AVE
Ego Depletion (ED)	ED4 ED5 ED6 ED7	0.789 0.726 0.803 0.584	0.722	0.819	0.534
Professional Commitment (PC)	PC1 PC2 PC3 PC5 PC8	0.738 0.66 0.792 0.736 0.712	0.78	0.85	0.531
Professional Skepticism (PS)	PS1 PS2 PS3 PS4 PS5 PS6 PS8 PS9	0.722 0.752 0.698 0.713 0.57 0.662 0.783 0.761	0.859	0.89	0.505

The Heterotrait-Monotrait (HTMT) is a widely recognized and reliable method for evaluating discriminant validity. Table 5 and Table 6 show that all HTMT values were found to be lower than the recommended cutoff value of 0.90, suggesting that each construct was sufficiently differentiated from the others and did not indicate a multicollinearity problem ([Pratiwi & Fathurrahman, 2026](#)).

Table 5. Discriminant validity of the Heterotrait-Monotrait (HTMT) criteria

Construct	ED	JDM	PC
ED			
JDM	0.362		
PC	0.333	0.636	

Table 6. Discriminant validity of the Heterotrait-Monotrait (HTMT)

Construct	ED	PS	PC
ED			
PS	0.284		0.721
PC	0.333		

4.2.2 Inner Model

Goodness of Fit (GoF) is used to assess the extent to which the research model can represent and explain empirical phenomena. In the Partial Least Squares Structural Equation Modelling (PLS-SEM) approach, the evaluation of model fit is generally carried out through several indicators, including the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI). Table 7 shows two research models. They are judgment and decision-making as mediation and professional skepticism as the mediator. These models have a good level of goodness of fit if the SRMR value is below 0.08 and the NFI value is close to 1.00. These criteria show that these models adequately describe the relationships between variables and are considered feasible to be used for further hypothesis testing ([Choiriyah et al., 2026](#)).

Table 7. Goodness fit

Judgment Decision-Making as mediating variable	Estimated Model	Professional Skepticism as mediating variable	Estimated Model
SRMR	0.088	SRMR	0.089
NFI	0.748	NFI	0.682

Table 8 shows two estimated models. They are judgement and decision making as mediating variables and professional skepticism as a mediating variable. The first model shows that R2 value in the JDM was 0.087. These findings indicate that ED was able to explain the variation in JDM by 8.7%, while the rest was influenced by other factors outside the research model that were not analyzed in this study. The R2 value in the PC was 0.297. These findings indicate that ED and JDM were able to explain the variation in PC by 29.7%, while the rest was influenced by other factors outside the research model that were not analyzed in this study. The second model states that R2 value in the PC was 0.395. These findings indicate that ED and PS were able to explain the variation in PC by 39.5%, while the rest were influenced by other factors outside the research model that were not analyzed in this study. The R2 value in the PS was 0.055. These findings indicate that ED was able to explain the variation in PS by 5.5 %. While the rest were influenced by other factors outside the research model that were not analyzed in this study.

Table 8. Coefficient determination

JDM as mediating variable	R square	Category	PS as mediating variable	R square	Adjusted R Square
JDM	0.087	weak	PC	0.395	moderate
PC	0.297	weak	PS	0.055	weak

4.3 Hypotheses Testing

Hypotheses testing was carried out using the bootstrapping method through the analysis of path coefficients, t-statistics, and p-values. The hypotheses were accepted if the t-values were greater than 1.96 and the p-values were less than 0.05, indicating that the relationship between variables in the research model is statistically significant. (Choiriyah et al., 2026).

Table 9. Direct effect hypotheses results

Hypotheses	Path Coefficient	t- statistics	p-values	Significance	Intepretation
H ₁ : ED JDM	0.295	3.511	0	Significant	Accepted
H ₃ : ED PC	0.098	0.853	0.197	Not significant	Rejected
H ₄ : JDM PC	0.507	6.619	0	Significant	Accepted

Table 9 indicates that Ego Depletion (ED) has a significant effect on JDM as shown by P-value of 0. This finding demonstrates that ED has an important role for auditors in making judgment. Further more, JDM has a significant influence on PC as shown by a p-alue of 0. In contrast, ED has no significant effect on Professional Commitment (PC) as shown by p-value of 0.197.

Table 10. Indirect effect hypothesis results

Hypothesis	Path Coefficient	t-statistics	P-values	Significance	Intepretation
H ₆ : ED JDM PC	0.15	2.76	0.003	Significant	Partial mediation

Table 10 shows that judgment decision-making (JDM) significantly mediates the relationship between Ego Depletion (ED) and Professional Commitment (PC), with a path coefficient of 0.150, t-statistic of 2.760, and p-value of 0.003. Since the p-value is below 0.05, the indirect effect is statistically significant. Combined with the non-significant direct effect of ED on PC ($p = 0.197$), these findings indicate that JDM fully mediates the relationship between ED and PC.

Table 11. Direct effect hypotheses result

Hypotheses	Path Coefficient	t-statistic	P values	Significance	Intepretation
H ₂ : ED PS	0.235	2.338	0.01	Significant	Accepted
H ₃ : ED PC	0.125	1.406	0.08	No significant	Rejected
H ₅ PS PC	0.587	9.962	0	Significant	Accepted

Table 11 states that ED has a significant effect on PS, as shown by p-value of 0.01. Ego depletion plays a role in auditors' mindset and critical thinking. The results of the study indicate that ED has no

significant effect on PC, as shown by p-value of 0.08. The results also show that PS has a significant influence on PC, as shown by a P-value of 0. Lastly, PS as a partially mediates between ED and PC. This is shown by a p-value of 0.014.

Table 12. Indirect effect hypothesis result

Hypothesis	Path Coefficient	t-statistic	P values	Significance	Intepretation
H_7 : ED PS PC	0.138	2.199	0.014	Significant	Partial mediation

Table 12 indicates that Professional Skepticism (PS) significantly mediates the relationship between eGo Depletion (ED) and pProfessional Commitment (PC), with a path coefficient of 0.138, t-statistic of 2.199, and p-value of 0.014. The indirect effect is significant because the p-value is below 0.05. As the direct effect of ED on PC is not significant ($p = 0.080$), PS fully mediates the relationship between ED and PC.

4.4 Discussion

4.4.1 The Influence of Ego Depletion on Auditor Judgement and Decision Making

[Hurley \(2019\)](#) demonstrates that ego depletion affects audit decision-making by reducing auditors' cognitive capacity and self-regulatory ability to perform complex tasks. Cognitive exhaustion weakens judgment quality and decreases the ability to identify conceptual and subjective errors in audit workpapers ([Mullis & Hatfield, 2018](#)). Furthermore, depleted auditors may experience reduced perspective-taking ability and greater vulnerability to unethical choices, as ego depletion impairs resistance to financial temptations and adherence to moral standards ([Gino, Maurice, Mead, & Ariely, 2011](#)). [Baumeister, Bratslavsky, Muraven, and Tice \(1998b\)](#) emphasize that reduced self-regulation limits emotional control and increases the likelihood of dishonest behavior. In audit contexts, accumulated job demands and continuous decision-making can drain cognitive resources, causing auditors to shift from controlled analytical reasoning toward passive, heuristic-based processing. As a result, depleted auditors show lower attention, reduced cognitive flexibility, and greater susceptibility to biases, leading to avoidance of complex analysis and reliance on simplified decisions ([Hurley, 2015](#)). Consequently, ego depletion negatively affects the quality of auditor judgment and decision-making.

4.4.2 The Influence of Ego Depletion on Professional Skepticism

When auditors experience ego depletion due to prolonged working hours and pressure, their cognitive resources decline, causing a shift from deliberate reasoning to automatic and heuristic-based processing. As a result, auditors may accept client explanations without sufficient critical evaluation, overlook important audit evidence, and rely on subjective assumptions ([Mullis & Hatfield, 2018](#)). Cognitive fatigue reduces their ability to challenge client assertions, identify inconsistencies, and maintain professional skepticism. Depleted auditors experience lower concentration, reduced self-control capacity, and limited ability to perform effortful analytical tasks. Consequently, they become more likely to accept existing accounting treatments without adequate justification ([Hurley, 2019](#)).

4.4.3 There is No Effect of Ego Depletion on Professional Commitment

Auditors operating under strict regulatory frameworks, professional standards, and accountability mechanisms are less vulnerable to the influence of cognitive fatigue on professional commitment. Auditors with strong professional identity and commitment tend to remain guided by professional values rather than temporary psychological states. Professional commitment represents a stable, long-term attribute embedded in professional identity and habits, whereas ego depletion is a temporary and situational condition of cognitive resource exhaustion that can be restored through rest, relaxation, and positive experiences ([Mullis & Hatfield, 2018](#)). Therefore, temporary ego depletion is unlikely to substantially alter professional commitment, which remains structurally stable over time ([Pangestu & Rahajeng, 2020](#)).

4.4.4 The Influence of Judgment and Decision Making on Professional Commitment

High-quality ethical Judgment and Decision-Making (JDM), such as avoiding dysfunctional audit practices, reflects alignment with professional standards and strengthens auditors' self-perception as

ethical professionals ([Donnelly & Quirin, 2003](#)). Conversely, repeated ethical compromises may create cognitive dissonance and weaken attachment to professional values. However, JDM is a situational cognitive process that varies with workload, cognitive demands, and available self-regulatory resources. A single decision episode is insufficient to alter a deeply internalized professional identity, meaning temporary fluctuations in JDM quality may not directly influence long-term professional commitment. Auditors' commitment to objective and public-interest-oriented decisions helps prevent behaviors that may damage professional reputation ([Pangestu & Rahajeng, 2020](#)). Furthermore, professional commitment is shaped by broader socio-emotional factors, such as psychological safety and career adaptability, which operate through different psychological mechanisms from cognitive decision-making processes ([Ebrahimi, Gerafyli, & Valiyan, 2023](#)).

4.4.5 The Effect of Professional Skepticism on Professional Commitment

Mentally fatigued auditors may overlook critical details and contradictory evidence, weakening ethical decision-making. Professional skepticism and moral awareness represent essential components of ethical judgment. By maintaining a skeptical mindset and identifying ethical issues, auditors reinforce their professional identity, uphold public interest responsibilities, and strengthen long-term professional commitment ([Pangestu & Rahajeng, 2020](#)). Conversely, auditors who fail to maintain skepticism due to fatigue may experience cognitive dissonance between their actions and professional standards, leading to moral disengagement and reduced commitment. Therefore, active professional skepticism represents a key behavioral expression of auditors' dedication to professional obligations. ([Shirowzhan & Fakhari, 2024](#)).

4.4.6 The Indirect Influence of Ego Depletion on Professional Commitment with Judgement Decision Making as a Mediating Variable

Ego depletion does not directly diminish long-term professional commitment but indirectly affects it through impaired judgment and professional skepticism. Reduced self-control may weaken ethical decision-making and increase vulnerability to unethical choices. Conversely, maintaining professional skepticism helps auditors resist client pressure, evaluate information objectively, and make standard-compliant decisions, strengthening professional credibility and commitment ([Chang et al., 2022](#); [Ebrahimi et al., 2023](#)). Thus, the negative effects of ego depletion on professional commitment emerge through compromised daily judgment and reduced skepticism rather than through a direct effect ([Moradi et al., 2024](#); [Hurley, 2015](#)).

4.4.7 The Indirect Influence of Ego Depletion on Professional Commitment with Professional Skepticism as a Mediating Variable

Temporary ego depletion caused by high workload and multitasking reduces JDM quality by impairing error detection and cognitive performance ([Mullis & Hatfield, 2018](#)). Repeated decision-making failures and compromised ethical practices may weaken auditors' professional self-efficacy and increase turnover intentions, indirectly affecting long-term professional commitment ([Donnelly & Quirin, 2003](#)).

Ego depletion reduces self-control capacity, which may impair ethical judgment and increase vulnerability to inappropriate decisions. However, ego depletion represents a temporary cognitive state that does not directly diminish a stable attitude such as professional commitment. Instead, its effects are transmitted through situational cognitive mechanisms, particularly the quality of daily judgment and decision-making ([Hurley, 2015](#)). Therefore, ego depletion influences professional commitment indirectly through behavioral and cognitive pathways rather than through a direct effect ([McLaren, Fein, Ireland, & Malhotra, 2024](#)). Over time, repeated exposure to poor decisions, unresolved conflicts, and performance failures may gradually weaken professional attachment ([Shirowzhan & Fakhari, 2024](#)).

5. Conclusions

5.1 Conclusion

This study examined the cognitive mechanisms through which ego depletion affects auditor professional commitment in the Indonesian public accounting sector, with Judgment Decision-Making

(JDM) and professional skepticism as parallel mediators. The findings show that ego depletion significantly reduces JDM quality and professional skepticism, leading auditors to rely on low-effort heuristics and superficial compliance. In contrast, strong judgment and skepticism enhance self-efficacy and professional pride, strengthening professional commitment. The results confirm full mediation, indicating that ego depletion does not directly reduce professional commitment but affects it through impaired JDM and professional skepticism.

5.2 Research Limitations

This study has several limitations. The use of self-reported online surveys may introduce social desirability bias. The cross-sectional design also limits the ability to capture fluctuations in ego depletion and changes in professional commitment over time. In addition, the convenience sampling of 113 auditors may restrict the generalizability of the findings across Indonesian public accounting firms. Finally, the study focuses on internal cognitive mechanisms and does not consider external factors, such as leadership support and incentive structures, that may influence or buffer cognitive exhaustion.

5.3 Suggestions and Directions for Future Research

Future research should employ longitudinal or experimental designs to capture fluctuations in cognitive fatigue during audit seasons. Studies should also examine moderating factors such as mindfulness, organizational support, and emotional intelligence that may reduce the effects of ego depletion on skepticism and decision quality. In addition, combining self-reported data with objective performance measures, supervisor evaluations, or qualitative interviews could reduce common method bias and provide deeper contextual insights.

Acknowledgement

The author would like to express sincere gratitude to all respondents who participated in this study and provided valuable insights into their experiences as auditors in public accounting firms in Jakarta and parts of Central and East Java. The author also gratefully acknowledges the support of the P3M team for their technical assistance in improving this article and appreciates the lecturers who assisted with questionnaire distribution and data collection. Finally, the author sincerely thanks the editor and reviewers for their constructive comments and suggestions, which greatly contributed to improving the quality of this article.

Author Contributions

DAR contributed to conceptualization, study design, data collection, data analysis, data curation, manuscript drafting, revision process and final approval. NW was responsible to data collection, literature review, reference management, editing and manuscript drafting. YP contributed in supervising questionnaires development, software application, formal analysis, visualization, interpretation of findings and writing, editing, manuscript formatting and research supervision. FB contributed in software application, visualization, interpretation of findings and writing and final approval

References

- Bandhaso, M. L., & Pala'langan, C. A. (2026). Unlocking employee performance through digital human resource management; the mediating role of employed engagement. *Reviu Akuntansi Manajemen Dan Bisnis (RAMBIS)*, 6(2), 93-108. <https://doi.org/10.35912/rambis.v5i4.6275>
- Baumeister, R. F., Bratslavsky, E., Muraven, M., & Tice, D. M. (1998a). Ego depletion: Is the active self a limited resource? 74(5).
- Baumeister, R. F., Bratslavsky, E., Muraven, M., & Tice, D. M. (1998b). Ego Depletion: Is the Active Self a Limited Resource? *Journal of Personality and Social Psychology*, 74(5).
- Baumeister, R. F., Vohs, K. D., & Tice, D. M. (2007). The strength model of self-control. *Current Directions in Psychological Science*, 16(6), 351-355. <https://doi.org/10.1111/j.1467-8721.2007.00534.x>

- Bhaskar, L. (2018). Does auditor self-regulatory depletion harm year-end negotiation outcomes? The importance of considering managers' depletion and individual attributes.
- Chang, C. J., Li, Y., & Luo, Y. (2022). Auditor distraction and audit quality. *Review of Accounting and Finance*, 21(4), 341-373. <https://doi.org/10.1108/RAF-11-2021-0317>
- Choiriyah, C., Djazuli, A., Anggraini, T. S., Candra, M., & Upa, D. (2026). Workload, compensation and employee loyalty: Mediating role of job satisfaction in islamic banking. *Reviu Akuntansi, Manajemen, Dan Bisnis*, 6(2), 377-394. <https://doi.org/10.35912/rambis.v5i4.6890>
- Curelaru, M., Huțul, T.-D., & Zamfir, A. L. (2026). Burnout and job satisfaction among high school teachers: A structural equation modeling approach. *Teaching and Teacher Education*, 172, 105361. <https://doi.org/10.1016/j.tate.2025.105361>
- Donnelly, D. P., Quirin, J. J., & O'Bryan, D. (2003). Auditor acceptance of dysfunctional audit behavior: An explanatory model using auditors' personal characteristics. *Behavioral Research in Accounting*, 15(1), 87-110. <https://doi.org/10.2308/bria.2003.15.1.87>
- Ebrahimi, A., Geralyly, M. S., & Valiyan, H. (2023). Effects of external and internal drivers of individual behavior voice on the moral courage and internal auditor's effectiveness. *Journal of Accounting and Organizational Change*, 19(5), 735-764. <https://doi.org/10.1108/JAOC-08-2021-0099>
- Gino, F., Maurice, E., Mead, N., & Ariely, D. (2011). Unable to Resist Temptation. *How Self-Control Depletion Promotes Unethical Behavior. Organizational Behavior and Human Decision Processes*, 115(2), 191-203.
- Gultian, E. M., Resquicio, C. D., & Villero, L. N. A. (2025). Factors and dimensions of professional skepticism among private auditors in Tacloban City, Philippines. *International Journal of Auditing and Accounting Studies*, 7(2).
- Hagger, M. S., Wood, C., Stiff, C., & Chatzisarantis, N. L. D. (2010). Ego depletion and the strength model of self-control: A meta-analysis. *Psychological Bulletin*, 136(4), 495-525. <https://doi.org/10.1037/a0019486>
- Hall, M., Smith, D., & Langfield-Smith, K. (2005). Accountants' commitment to their profession: Multiple dimensions of professional commitment and opportunities for future research. *Behavioral Research in Accounting*.
- Haryanto, A., Sidjabat, S., Marlita, D., Gussa, M. R. R., & Sundari, P. (2026). Driving innovation and competitive advantage through human resource management, culture, technology and employee commitment. *Reviu Akuntansi, Manajemen, Dan Bisnis*, 6(2), 395-413.
- Hurley, P. (2015). Ego depletion: Applications and implications for auditing research. 35, 47-76.
- Hurley, P. J. (2019). Ego depletion and auditors' JDM quality. *Accounting, Organizations and Society*, 77, 101048. <https://doi.org/10.1016/j.aos.2019.03.001>
- Hurt, R. K. (2010). Development of a scale to measure professional skepticism. *AUDITING: A Journal of Practice & Theory*, 29(1), 149-171. <https://doi.org/10.2308/aud.2010.29.1.149>
- Hurt, R. K., Brown-Liburd, 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(Supplement 1), 45-97. <https://doi.org/10.2308/ajpt-50361>
- Johnson, E. N., Lowe, D. J., & Reckers, P. M. J. (2016). The influence of mood on subordinates' ability to resist coercive pressure in public accounting. *Contemporary Accounting Research*, 33(1), 261-287. <https://doi.org/10.1111/1911-3846.12141>
- Kruglanski, A., & Webster, D. (1996). Motivated Closing of The MInd "Seizing and Freezing." *Psychological Review*, 103(2), 263-283.
- Lord, A. T., & DeZoort, F. T. (2001). The impact of commitment and moral reasoning on auditors responses to social influence pressure. *Accounting Organizations and Society*, 26(3), 215-235.
- Mc Namara, S. M., & Liyanarachchi, G. A. (2008). Time budget pressure and auditor dysfunctional behaviour within an occupational stress model. *Accountancy Business and The Public Interest*, 7(1).

- McLaren, T. A. S., Fein, E. C., Ireland, M., & Malhotra, A. (2024). Remind me that I matter: How self worth bias can enhance employee support for organizational change efforts. *Journal of Organizational Change Management*, 37(8), 53-76. <https://doi.org/10.1108/JOCM-08-2023-0340>
- Moradi, M., Salehi, M., & Balah. (2024). The effect of personality type, audit firm size, and age on the professional judgment of iraqi auditors. *Journal of Islamic Accounting and Business Research*, 1759–0817.
- Mullis, C. E., & Hatfield, R. C. (2018). The effects of multitasking on auditors' judgment quality. *Contemporary Accounting Research*, 35(1), 314-333. <https://doi.org/10.1111/1911-3846.12392>
- Munidewi, I. A. B., Ludigdo, U., Djamhuri, A., & Andayani, W. (2025). Multifaceted skepticism: A comprehensive approach in auditing practice. *DLSU Business & Economics Review*, 35(1). <https://doi.org/10.59588/2243-786X.1054>
- Muraven, M., & Baumeister, R. F. (2000). Self-regulation and depletion of limited resources: Does self-control resemble a muscle? *Psychological Bulletin*, 126(2), 247–259. <https://doi.org/10.1037/0033-2909.126.2.247>
- Mursita, L. Y., Mustafida, N., & Rachmadia, R. (2019). Ego depletion and its effect on auditors' judgment and decision-making quality. *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(2), 224-244. <https://doi.org/10.21002/jaki.2019.12>
- Murtadha, I. A. (2018). Pengaruh gender, anggaran waktu dan pengalaman audit terhadap audit judgement. *Studi Empiris Pada Kantor Akuntan Publik (KAP) dan Badan Pemeriksa Keuangan (BPK) di Sumatera Barat. Jurnal Akuntansi*, 6(1), 1-19.
- Nguyen, D., Teo, S., & Wen, J. (2026). Cultural and psychological mechanisms explaining the relationship between supervisor incivility and hospitality employees' work engagement. *Journal of Service Theory and Practice*, 36(5), 814-834. <https://doi.org/10.1108/JSTP-10-2025-0394>
- Pangestu, F., & Rahajeng, D. K. (2020). The effect of power distance, moral intensity, and professional commitment on whistleblowing decisions. *Journal of Indonesian Economy and Business*, 35(2), 144. <https://doi.org/10.22146/jieb.55010>
- Persellin, J. S., Schmidt, J. S., Vandervelde, S. D., & Wilkins, M. S. (2019). Auditor perceptions of audit workload, audit quality and job satisfaction. *Accounting Horizons*, 33(4). <https://doi.org/10.2308/acch-52488>
- Petrașcu, D., & Cetină, I. M. (2025). On skepticism in the practice of the profession of auditor. *Studies in Business and Economics*, 20(1), 213-227. <https://doi.org/10.2478/sbe-2025-0012>
- Pratiwi, F. I., & Fathurrahman, H. (2026). The role of knowledge sharing between transformational leadership, innovative work behavior, and employee performance. *Reviu Akuntansi Manajemen Dan Bisnis (RAMBIS)*, 6(2), 179-198. <https://doi.org/10.359/rambis.v5i4.66.94>
- Pruijssers, J. L. (2025a). Unlocking auditors' perceived external employability: Exploring antecedents and behavioral consequences. *Journal of Accounting Literature*, 47(3), 547-569. <https://doi.org/10.1108/JAL-09-2022-0102>
- Pruijssers, J. L. (2025b). Unlocking auditors' perceived external employability: Exploring antecedents and behavioral consequences. *Journal of Accounting Literature*, 47(3), 547-569. <https://doi.org/10.1108/JAL-09-2022-0102>
- Puteri, L. (2023). The influence of ethical ideology on ethical judgement. *JABTER*, 2(4).
- Rahayuningsih, D. (2018). The word framing effects, moral dilemma and decision making: Conceptual paper. *South East Asia Journal of Contemporary Businesss, Economics and Law*, 15(2).
- Rahayuningsih, D. A., Sudarma, M., Djamhuri, A., & Nurkholis, N. (2021). The soul journey of accountants in developing ethical awareness: Evoking creativity potential within self to reach The Insan Kamil Leve. *Eurasia: Economics and Business*, 8(50). <https://doi.org/10.18551/econeurasia.2021-08>

- Rahayuningsih, D. (2016). Toward a conceptual model of whistleblowing intention among internal auditors and the consequences in organizational performance. *International Journal of Business Economics and Law*, 10(1).
- Rothwell, A., & Arnold, J. (2007). Self perceived employability: Development and validation of a scale. *Personnel Review*, 36(1), 23-41. <https://doi.org/10.1108/00483480710716704>
- Shirowzhan, H., & Fakhari, H. (2024). Clarifying the decision-making mystery: Drivers of professional skepticism, ego depletion and overconfidence in independent auditors' quality of judgement. *Managerial Auditing Journal*, 39(7), 821-842. <https://doi.org/10.1108/MAJ-04-2024-4317>
- Suddaby, R., Gendron, Y., & Lam, H. (2009). The organizational context of professionalism in accounting. *Accounting, Organizations and Society*, 34(3-4), 409-427. <https://doi.org/10.1016/j.aos.2009.01.007>
- Sumartono, S., Pasolo, M. R., & Nugraha, K. (2019). Studi empiris kualitas audit internal pemerintah: Melalui batasan waktu audit dan skepticisme profesional. *Journal of Business Administration*, 3(2), 245-257.
- Svanberg, J., & Ohman, P. (2016). The effects of time budget pressure, organisational commitment on dysfunctional auditor behaviour. *International Journal of Accounting, Auditing and Performance Evaluation*, 12(2).
- Tinh, L. T. (2025a). Interpreting the psychological barriers to maintaining professional skepticism: A case study of auditors in big 4 Vietnam. *Interpreting Journal of Advanced Multidisciplinary Research and Studies*, 5(5), 639-644.
- Tinh, L. T. (2025b). Interpreting the Psychological Barriers to Maintaining Professional Skepticism: A Case Study of Auditors in Big4 Vietnam. *Interpreting Journal of Advanced Multidisciplinary Research and Studies*, 5(5), 639-644.
- Yousefzadeh, N., & Blondi, Z. M. (2025). Conceptualization of auditors experiences of professional skepticism: A phenomenological study. *Journal of Accounting Knowledge*, 16(3), 101-120.