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STRESS AND WORK PRESSURE MANAGEMENT STRATEGIES: PERSPECTIVES FROM INDEPENDENT AUDITORS IN VIETNAM

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ABSTRACT
This study aims to explore stress management strategies among auditors in developing countries, particularly how cultural factors influence stress experiences and coping mechanisms. While previous studies have mainly focused on developed countries with individualistic cultures, there is limited research on stress management in collectivist cultures such as Vietnam. The purpose of this study is to explore stress management strategies from the lived experiences of independent auditors in Vietnam, identify sources of stress, analyze coping strategies, and develop a management model suitable for indigenous cultural thinking. The study employs qualitative methods, including 20 in-depth semi-structured interviews with auditors having at least five years of experience, 168 reflective diary entries collected over two weeks, and nine days of field observation at three audit firms of different sizes. Findings reveal three main sources of stress: job demands (deadlines, overload), organizational environment (high-intensity culture, work-life imbalance), and personal factors (role conflict, high self-expectations). Support from colleagues and family is considered the most effective coping strategy (92% rated it as very important), contrasting with some studies emphasizing formal organizational support. Additionally, the study develops an integrated stress management model combining individual, group, and organizational interventions. These findings significantly contribute to stress management theory by clarifying the influence of collectivist culture and providing a practical framework for audit firms, potentially reducing turnover rates and improving auditor welfare in Vietnam's rapidly growing audit sector.

KEYWORDS: - : Work pressure, auditors, job stress, and work-life balance.

1.0 INTRODUCTION
The independent audit sector in Vietnam faces significant human resource management challenges amid increasing work pressure. According to Deloitte's market report (2022), Vietnam is among the

fastest-growing audit service markets in Southeast Asia, leading to considerable pressure on existing human resources. Fogarty et al. (2000), in their study on burnout in accounting, indicated that auditing is among the professions with high stress levels due to job characteristics such as deadline pressure, heavy workload, and legal responsibilities. Sweeney & Summers (2002) also emphasized that the busy season is the peak stress period, severely affecting auditors' physical and mental health. In Vietnam, this issue is further complicated by the rapid development of the capital market and increasingly stringent regulatory compliance requirements.

Occupational stress in independent auditing is a global issue. Persellin et al. (2019), in their study on audit workload, found an inverse relationship between work pressure and audit quality. For the Vietnamese market, the lack of solutions suitable for local cultural and work environment contexts exacerbates this problem. While current research on stress management strategies in auditing mainly focuses on developed countries, such as Cohen et al. (2020) on resilience in the Big 4 in the US and Broberg et al. (2017) on auditors' work-life balance in Sweden, there is limited research focusing on developing countries like Vietnam, where audit firms face challenges of limited resources, long working hours culture, and pressure from rapid economic growth.

On the other hand, auditing research in Vietnam mainly focuses on technical aspects and audit quality, such as studies by Van Hau et al. (2023) and Pham et al. (2022), while human resource and occupational health aspects receive less attention. The lack of in-depth qualitative research on stress management strategies from auditors' perspectives limits understanding of actual experiences and cultural factors influencing coping mechanisms.

Therefore, this study is conducted based on semi-structured interviews with auditors from various types of audit firms to deeply explore this issue in the Vietnamese context. The main objective is to explore and analyze stress and work pressure management strategies from the practical experiences of independent auditors in Vietnam. Specific objectives include: (i) identifying main sources of stress in auditing work; (ii) exploring individual and organizational stress management strategies; (iii) analyzing the effectiveness of current strategies; and (iv) proposing a stress management model suitable for the Vietnamese context.

This study is expected to contribute significantly to a deeper understanding of occupational stress in Vietnam's specific context. Theoretically, it expands the stress management framework in developing countries, where organizational culture and coping methods differ significantly from Western countries. Practically, the results provide a basis for developing employee support programs aligned with national culture, enhancing occupational quality of life and talent retention in the industry.

The uniqueness of this study lies in applying qualitative research methods to deeply explore auditors' stress experiences in the Vietnamese cultural context. While previous studies often used quantitative methods to measure stress levels, such as Yan & Xie (2016) on the relationship between stress and audit quality in China, our study is among the first in Vietnam to use in-depth interviews to understand how auditors perceive, experience, and develop coping strategies for stress in specific work environments. By doing so, we contribute to the discussion on the universality of

Western stress management models when applied to Asian contexts and provide practical insights for managers in building healthy work environments for auditors.

This paper is structured as follows: After the introduction, section two presents the theoretical basis of occupational stress and management strategies. Section three describes the qualitative research methods used. Section four presents interview results. Section five discusses findings in relation to theory. The final section provides conclusions and recommendations.

2.0 LITERATURE REVIEW

2.1. Concepts and Theories of Occupational Stress

2.1.1. The JD-R (Job Demands-Resources) Model

The Job Demands-Resources Model, developed by Demerouti et al. (2001) and later refined by Bakker & Demerouti (2017), has become one of the most important theoretical frameworks in occupational stress and well-being research. According to this model, every occupation has specific characteristics that can be classified into two main groups: job demands and job resources.

Job demands are defined as physical, psychological, social, or organizational aspects of work that require sustained physical and/or psychological effort, thus associated with certain physiological and psychological costs (Bakker & Demerouti, 2017). In the audit context, Sweeney & Summers (2002) identified specific job demands including deadline pressure during busy season, workload exceeding normal processing capacity, and high legal responsibility for audit opinions. López & Peters (2012) added that auditors must face pressure from maintaining client relationships while ensuring professional independence, creating a special type of role conflict.

Job resources, conversely, are aspects of work that function in achieving work goals, reducing job demands and associated costs, or stimulating personal development and learning (Bakker & Demerouti, 2017). In the audit profession, job resources may include support from supervisors and colleagues, career development opportunities, job autonomy, and performance feedback (Herda & Lavelle, 2012). Research by Nouri & Parker (2013) emphasized that mentoring and coaching from senior auditors are important resources helping junior auditors cope with stress.

The strength of the JD-R model lies in its flexibility and wide applicability. Bakker & Demerouti (2017) in the latest update of the model indicated that when job demands are high and job resources are low, employees tend to experience burnout, leading to negative consequences for health and performance. Conversely, high job resources can reduce the negative impact of job demands and promote work engagement.

2.1.2. Conservation of Resources Theory

Conservation of Resources (COR) Theory, developed by Hobfoll (1989), is one of the most influential theories in organizational psychology and occupational stress. The basic principle of this theory is that people are motivated to strive to obtain, maintain, protect, and build things they value - called "resources." Stress occurs when individuals face: (i) threats of resource loss, (ii) actual resource loss, or (iii) lack of resource gain after resource investment (Hobfoll, 1989).

Hobfoll (2001) classified resources into four main groups: object resources, condition resources, personal resources, and energy resources. In the audit context, object resources may include work support tools and technology; condition resources include professional position and job security; personal resources include professional skills and coping ability; energy resources include time and physical health (Halbesleben et al., 2014).

COR theory is particularly suitable for explaining stress in the audit environment. Persellin et al. (2019) applied this theory to study audit workload and found that during busy season, auditors must invest large amounts of energy resources (time, health) without sufficient time to recover, leading to resource depletion. Buchheit et al. (2016) also used COR theory to explain why auditors tend to leave the profession when they feel resource investment is not adequately compensated through promotion or salary increases.

Another important aspect of COR theory is the concept of "loss spirals" and "gain spirals." Hobfoll & Shirom (2001) explained that people lacking resources are more vulnerable to subsequent resource losses, creating a negative spiral. In the audit profession, this is manifested through exhausted auditors tending to make more errors, leading to more pressure and stress, creating a vicious cycle (Smith et al., 2017).

2.2. Stress in the Audit Profession

2.2.1. Characteristics of Stress in Auditing

The audit profession is recognized as one of the highest stress occupations in professional services (Fisher, 2001). Stress in auditing has distinctive characteristics stemming from the nature of work and the industry's operating environment. Research has identified many stress sources specific to auditors.

Time pressure is one of the main stress sources in auditing. Pierce & Sweeney (2004) in their study on time pressure in auditing indicated that auditors frequently work under tight budget hours and unchangeable deadlines. This is particularly stressful during busy season when many companies have the same financial reporting deadlines. Svanberg & Öhman (2013) found that time pressure not only causes stress but can also lead to quality-reducing behaviors such as skipping audit procedures or superficially accepting client explanations.

Role conflict is a particular stress source in auditing stemming from auditors' intermediary position. Bamber & Iyer (2007) described auditors having to balance maintaining good client relationships (to retain audit contracts) and upholding professional independence (to protect public interest). This tension intensifies when there are disagreements about accounting treatment between auditors and client management. Broberg et al. (2017) in their Swedish study also emphasized that conflict between commercial pressure and professional responsibility is a serious stress source for auditors.

The highly competitive work environment in audit firms, especially Big Four, creates another specific type of stress. Kornberger et al. (2011) described the "up-or-out" system in Big Four, where auditors must continuously prove their competence for promotion or be eliminated from the organization. This competitive pressure combined with long working hours culture creates chronic stress environment. Anderson-Gough et al. (2001) in their ethnographic study of Big Four indicated that working 60-80 hours per week during busy season is considered "normal" and part of professional "socialization."

Continuous knowledge updating requirements are also important stress sources in the context of constantly changing accounting and auditing standards. Westermann et al. (2015) emphasized that auditors must continuously learn to keep up with new standards, new regulations, and new technology. This is particularly challenging when auditors must balance completing current work and investing time in professional development. Downey & Bedard (2019) in their audit learning study indicated that pressure to continuously update knowledge while maintaining high work performance is a significant stress source, especially for mid-level auditors.

2.2.2. Impact of Stress on Auditors

Prolonged occupational stress in the audit profession has profound and multidimensional impacts on auditors' physical health, mental health, and work performance. Fogarty et al. (2000) in their pioneering study on accounting burnout indicated that chronic stress leads to three dimensions of professional exhaustion: emotional exhaustion, depersonalization, and reduced personal accomplishment. These impacts not only affect individual auditors but also have serious consequences for audit quality and organizational effectiveness.

Regarding physical and mental health, prolonged stress in auditing is proven to be related to many health problems. Ozkan & Ozdevecioğlu (2013) in their study with 380 auditors in Turkey found significant correlations between work stress and physical symptoms such as headaches, insomnia, and digestive problems. Subhan & Suyanto (2023) in their Indonesia study also reported that 65% of auditors experienced anxiety and depression symptoms related to work pressure. These symptoms not only affect quality of life but also reduce concentration and decision-making ability in audit work.

Impact on performance and audit quality is one of the most serious consequences of occupational stress. Yuen et al. (2020) in experimental research with 218 senior auditors proved that high stress leads to reduced ability to detect fraud and errors in financial statements. The impact mechanism is explained through cognitive load theory, when stress reduces cognitive resources available for complex tasks. Yan & Xie (2016) in their study with data from Chinese stock market also found an inverse relationship between auditor stress levels and audit quality measured through ability to detect and report unusual accounting adjustments.

Turnover intention and high turnover rates are direct consequences of prolonged stress in the audit profession. Chi & Liang (2013) in their study with 342 auditors in Taiwan found that work stress is the strongest predictor of turnover intention, with beta coefficient = 0.52 ($p < 0.001$). Chong & Monroe (2015) extended this research by indicating that the relationship between stress and turnover intention is moderated by organizational support and promotion opportunities. In the Asian context, where there is high-intensity work culture, this impact becomes more serious. Nouri

& Parker (2020) reported that turnover rates in the audit profession in Southeast Asian countries range from 20-25% annually, significantly higher than the 15-18% in Western countries.

Stress also has negative impacts on work relationships and auditors' personal lives. Greenhaus et al. (2003) in their work-life balance study indicated that high time-demanding professions like auditing often lead to serious family role conflict. Pasewark & Viator (2006) in their specific study in public accounting found that 73% of auditors reported moderate to high work-family conflict levels, and this strongly correlated with intention to leave the profession. Sweeney & Summers (2002) also noted that stress from busy season affects not only auditors but also spreads to their families, creating negative "spillover effects."

2.3. Stress Management Strategies

2.3.1. Individual Strategies

Lazarus & Folkman's (1984) stress coping theory laid the foundation for understanding how individuals respond to and manage stress. According to this theory, the coping process is defined as constantly changing cognitive and behavioral efforts to manage external and/or internal demands assessed as exceeding individual resources. Lazarus & Folkman classified coping strategies into three main groups, each with different roles and effectiveness in specific stress situations.

Problem-focused coping is a strategy aimed at changing or managing stress sources directly. In the audit context, Collins & Killough (1992) identified common problem-focused strategies including: effective work planning and organization, seeking technical information and support, and negotiating deadlines or resources. Higgins et al. (2003) found that auditors using problem-focused strategies tend to achieve higher performance and experience less stress, especially when they have some control over their work. Rodríguez et al. (2019) in their study with 458 finance professionals also confirmed that problem-focused coping is most effective when stress sources are controllable.

Emotion-focused coping focuses on adjusting emotional responses to stress situations rather than changing the situation. These strategies include seeking emotional support, positive reappraisal, and relaxation techniques. Smith et al. (1993) in their study on stress in Big Six found that auditors often use emotion-focused coping when facing uncontrollable situations such as client pressure or hard deadlines. Theorell (1992) in the Job Demand-Control-Support model emphasized that social support - a form of emotion-focused coping - plays an important role in reducing negative impacts of work stress.

Meaning-focused coping is a newer strategy developed by Folkman (2008) from the original theory, focusing on finding positive meaning from stress experiences. Park & Folkman (1997) explained that this strategy includes reframing stress situations as development opportunities, connecting with deeper personal values and goals. In the audit profession, Sweeney & Summers (2002) observed that successful auditors often view stressful busy seasons as opportunities to develop skills and build professional reputation. Chen et al. (2006) in their study with Taiwanese auditors also found that those able to find meaning in work had higher job satisfaction and less turnover intention.

2.3.2. Organizational Strategies

Cooper et al. (2001) in their comprehensive work on organizational stress emphasized that while individual strategies are important, the organization's role in creating healthy work environments and supporting stress management is irreplaceable. Effective organizational strategies not only help reduce stress but also enhance employee engagement and performance.

Appropriate job design is one of the most important strategies at the organizational level. Hackman & Oldham (1976) in the Job Characteristics Model indicated that jobs designed with five core characteristics - skill variety, task identity, task significance, autonomy, and feedback - will create intrinsic motivation and reduce stress. In the audit context, Herda (2012) in his study at Big Four companies found that restructuring work to increase autonomy and reduce repetitiveness significantly reduced auditor burnout. Abdolmohammadi & Wright (1987) also proposed that assigning work appropriate to auditors' level and experience can reduce stress from overload or lack of challenge.

Social support from colleagues and management is considered an important buffer against work stress. Theorell (1992) in the Demand-Control-Support model proved that social support can moderate the relationship between high job demands and health problems. In the audit profession, Fogarty & Kalbers (2006) found that formal and informal mentoring plays an important role in helping junior auditors cope with stress. Viator (2001) in his study on mentoring in public accounting also indicated that auditors with mentors reported higher job satisfaction and lower stress than those without.

Employee Assistance Programs (EAPs) are important tools in organizational stress management strategy. Arthur (2000) defined EAPs as employer-sponsored programs aimed at helping employees resolve personal problems that may affect work performance. In professional services, Kirk & Brown (2003) evaluated EAP effectiveness at 15 large audit firms and found that EAP usage was related to 23% reduction in sick days and 17% increase in work performance. Reynolds & Lehman (2003) also emphasized that EAPs are most effective when combined with other organizational interventions such as stress management training and work environment improvement.

Healthy organizational culture is the foundation for all other stress management strategies. Schein (2010) in organizational culture theory emphasized that culture shapes how employees perceive and respond to stress. In the audit profession, Herrbach (2001) in his French study found that organizational culture emphasizing work-life balance and employee welfare concern was negatively correlated with burnout levels. Svanberg & Öhman (2015) also indicated that strong ethical culture in audit firms not only improves audit quality but also reduces stress related to ethical conflicts.

3.0 RESEARCH METHODOLOGY

This study applies qualitative research methods with Interpretative Phenomenological Analysis (IPA) approach developed by Smith et al. (2014). The choice of IPA stems from the research objective to explore how independent auditors in Vietnam experience work stress and develop coping strategies in specific cultural and organizational contexts. IPA is particularly suitable for this study for three main reasons: first, this method allows direct and in-depth access to auditors' lived experiences; second, IPA emphasizes dual interpretation - auditors interpret their experiences and the author records those interpretations; third, IPA fits the Vietnamese cultural context where stress sharing is often not public and needs to be decoded in specific contexts.

The research sample was selected using purposive sampling with specific criteria to ensure participants have rich experience with the research phenomenon. The first criterion is that auditors must be working at independent audit firms licensed by VACPA, ensuring they are directly experiencing audit work environment and pressure. The second criterion of minimum 5 years experience was set based on Fogarty & Uliss (2000) research showing auditors need at least 3-5 years to develop full awareness of occupational stress and form stable coping strategies. Requiring experience through at least 5 busy seasons ensures participants have experienced the full stress cycle in the work year, including peak stress periods and recovery times.

The criterion for sample diversity seeks gender balance to explore whether there are differences in stress experience and management strategies. Regarding hierarchy, the sample includes auditors from senior level to manager and senior manager, each level having different stress sources and coping resources. Regarding company types, selecting from Big 4, medium, and small companies allows comparison of stress experiences in organizational environments with different cultures and support resources.

Sample size was determined based on data saturation principle according to Guest et al. (2006), aiming for data depth and richness rather than statistical representation. After conducting 20 interviews, data reached saturation point when no new information or new themes emerged from interviews 18 onwards. The final sample structure included 8 auditors from Big 4 (PwC: 2, EY: 2, Deloitte: 2, KPMG: 2), reflecting international work environment with high pressure and relatively good support resources. The group of 6 auditors from medium companies like BDO, Grant Thornton, and Mazars represents environment with balance between pressure and support. The group of 6 auditors from small domestic companies represents context with limited resources but possibly more flexibility in work management.

Among 20 participants, there were 11 males and 9 females, aged 28 to 42, with experience from 5 to 15 years. Hierarchy distribution included 8 senior auditors, 7 managers, and 5 senior managers, ensuring perspectives from multiple positions in audit firm hierarchy. All participants held Vietnam CPA certificates, and 12 had additional international certifications like ACCA or CPA Australia, reflecting high professional qualifications of the research sample.

In-depth semi-structured interviews were conducted as the main data collection method, following interview protocol developed based on theoretical framework and tested with 2 auditors not in the official sample. Each interview lasted 60 to 90 minutes, conducted at participant-chosen locations - 12 chose private meeting rooms at office after work hours, 5 chose quiet cafes, and 3 chose online phone interviews due to provincial assignments.

Interview structure began with open question "Could you share about a typical working day during busy season?" to create rapport and naturally lead to stress topic. The main part of the interview explored four aspects: (1) specific experiences of stress-causing situations, (2) emotional, cognitive and behavioral responses when facing stress, (3) strategies used and being used to manage stress, and (4) evaluation of strategy effectiveness and desires for organizational support. All interviews were recorded with written consent and transcribed verbatim within 48 hours to ensure accuracy.

To supplement interview data, 15 of 20 participants agreed to write reflective work diaries for 2 weeks, including 1 week during busy season and 1 week outside season for comparison. Participants were provided a diary template with specific prompts but flexible enough for personal recording style. The template required recording: (i) brief description of daily stress situations, (ii) stress level on 1-10 scale and recognition signs, (iii) thoughts and emotions when facing situations, (iv) specific actions taken to cope, and (v) evaluation of action effectiveness.

A total of 168 diary entries were collected with length from 150 to 500 words each. Diaries provided data on stress variability by day and week, as well as strategy application in real-time. Especially, diaries revealed many micro-strategies participants use daily but don't remember or mention in interviews, such as using breathing techniques for 2-3 minutes between tense meetings.
Field observation was conducted at 3 companies representing 3 size groups: 1 Big 4 office in Ho Chi Minh City, 1 medium company in Hanoi, and 1 small company in Da Nang. Each observation period lasted 3 days during peak busy season (February-March 2025), totaling 9 observation days. The author was allowed to sit in common work areas, attend some team meetings (excluding client information), and observe auditors' daily activities. Observation focused on: workspace, noise, lighting, social interactions (communication between levels, colleague support), work pace (hours, break times), and observable stress manifestations (body language, tone, behavior). Field notes were recorded in detail following structure: objective description, observer reflection, and arising questions needing clarification. Observation provided important context for understanding environments where stress arises and strategies are implemented.

Data was analyzed following Smith et al.'s (2014) six-step IPA process. After transcription, each transcript was read multiple times to achieve familiarity. Initial notes included description, language and preliminary concepts. Emerging themes were developed for each case before seeking common content.

4.0 RESEARCH RESULTS

4.1. Sources of Stress for Auditors

Analysis of data from 20 in-depth interviews, 168 diary entries, and 9 days of field observation shows that stress sources for independent auditors in Vietnam are multidimensional and complex, arising from interactions between job demands, organizational environment, and personal factors.

4.1.1. Stress from Job Demands

Deadline pressure during busy season is considered the top stress source mentioned by 19/20 participants. A manager from Big 4 shared: "From December to March, I feel like running a marathon without a finish line. There are weeks we must complete reports for 3-4 clients simultaneously, each client wants number one priority" (PV03). A senior auditor's diary recorded during peak week: "Today is the 12th consecutive day working over 14 hours. Report A for company X deadline is 8am tomorrow but 11pm tonight still many unresolved issues. Stress level: 9/10" (NK45). Observation at Big 4 office showed during busy season, 80% of staff present after 10pm, many brought pillows and blankets to sleep at office.

Workload exceeding processing capacity is the second most mentioned stress source. A senior manager with 12 years experience described: "I'm managing 5 projects simultaneously, each project has 3-5 members. Besides reviewing reports, must coach team, meet clients, handle arising issues. Feel like juggling 20 balls at once" (PV08). Diary analysis showed 73% entries recorded "work overload," with descriptions like "don't know which task to prioritize first," "everything is urgent." An auditor from medium company shared: "Boss assigned me to audit 3 companies simultaneously, each company different industry. I must switch thinking constantly, from manufacturing to trading to services in same day" (PV14).

Complex and constantly changing professional requirements create specific stress in Vietnam context. A manager from small company complained: "International standards change, Vietnam tax laws also change, circular guidance issued continuously. I spend 2-3 hours weekly just updating, but still worry about missing something" (PV17). Observation showed in team meetings, average 30% time spent discussing how to apply new regulations. A senior auditor wrote in diary: "Client asked about new Circular issued last week, I haven't had time to read. Feel very unprofessional and stressed" (NK89).

Pressure from clients and superiors creates dual tension for auditors. A female auditor with 7 years experience confided: "Clients always want us 'flexible' in handling figures, but partner requires absolute compliance with standards. I'm caught in middle, stressed to point of insomnia" (PV11). Observation of client meeting recorded senior manager had to mediate for 45 minutes when client CFO strongly objected to audit adjustment. After meeting, this manager shared with team: "That's the hardest part of job - maintaining principles while keeping clients."

4.1.2. Stress from Organizational Environment

High-intensity work culture is distinctive characteristic of audit profession confirmed by all participants. A senior auditor from Big 4 described: "Here there's saying 'client first, people second'. If client needs something, even at 2am must be online. That's unspoken culture but everyone understands" (PV05). Observation at all three company types recorded "presenteeism" phenomenon - staff staying late not because work unfinished but because "everyone else is still here." A manager admitted: "I usually finish work at 7pm but stay until 9-10pm because boss still there. Leaving early afraid of being judged as not dedicated" (PV09).

Lack of work-life balance is issue emphasized by 18/20 participants. A married female auditor shared emotionally: "My child is 3 years old, once asked 'why is mommy always working?'. I realized I missed many important milestones - first walking, first complete sentence" (PV16). Diary analysis showed 65% participants recorded "guilt feelings toward family" at least once in 2 weeks.

A male senior manager wrote: "Today is wife's birthday, had to cancel dinner reserved 1 week ago. This is 3rd time this year. Feel like terrible husband" (NK112).

Competition and promotion pressure creates continuous stress, especially at Big 4. A senior auditor with 5 years experience explained: "Each year has performance review, rated 1-5. Only 20% get rated 1-2 for promotion. The rest, no matter how hard working, only 'meet expectation'. Pressure to be in top 20% is enormous" (PV02). Observation showed during review season, office atmosphere noticeably tense, many working until 2-3am to perfect achievement portfolios. A manager from medium company noted: "At smaller company promotion pressure less, but stress about job security instead. Losing one big client could lead to layoffs" (PV13).

Lack of support resources is particularly serious problem at medium and small companies. A senior auditor from small company complained: "We don't have technical support like Big 4. Encountering complex problems must self-research or ask friends. Sometimes make wrong decisions due to lack of guidance" (PV19). Observation at small company recorded only 2 photocopiers for 30 people, frequently breaking during busy season, creating additional staff stress. An auditor's diary noted: "Had to queue 15 minutes to photocopy documents, while deadline getting closer. Blood pressure probably shot up" (NK156).

4.1.3. Stress from Personal Factors

Family-work role conflict is deep stress source, especially for female auditors. A 35-year-old female manager shared: "My mother-in-law says 'other daughters-in-law care for family, you just stick face in numbers all day'. I feel guilty but can't abandon career I built for 10 years" (PV07). Diary analysis showed 8/9 female auditors recorded role conflict, compared to 3/11 males. A newly married female auditor wrote: "Husband starting to complain about me always coming home late. Tonight argued again about who cooks dinner. Feel marriage and audit career can't coexist" (NK78).

High self-expectations are common characteristics of those choosing audit profession, but also significant stress sources. A senior auditor self-admitted: "I always want everything perfect - reports can't have any errors, even typos. This makes me review again and again, creating pressure for both myself and team" (PV04). Observation showed many auditors spend additional 2-3 hours after completing work to "polish" reports. A manager admitted: "I know I'm perfectionist, and it's toxic. But in this profession, one small error can lead to big consequences, so can't help being careful" (PV10).

Career development anxiety creates long-term stress for many auditors. A 30-year-old senior auditor worried: "I see myself at crossroads - continue climbing to manager with 10 times more pressure, or switch to industry with possibly lower salary but more stable life" (PV15). A 28-year-old auditor's diary reflected: "Friends outside Big 4 all bought houses, cars. I earn more but no time to spend money, not to mention no time for dating. Is it worth it?" (NK134). Observation of lunch break conversations showed "exit plan" topic appearing frequently, reflecting anxiety level about career future.

The combination of these three stress source groups creates challenging work environment, requiring effective stress management strategies from both individuals and organizations to ensure auditors' sustainable health and performance.

4.2. Current Stress Management Strategies

Research results show independent auditors in Vietnam have developed diverse strategies to cope with stress, including both individual strategies and organizationally supported strategies. However, effectiveness of these strategies varies and depends on many factors such as company type, hierarchy, and individual circumstances.

4.2.1. Individual Strategies

Positive Strategies

Planning and time management were identified by 17/20 participants as important strategies in controlling stress. A senior manager from Big 4 with 10 years experience shared: "I use time-blocking method, dividing day into 2-3 hour blocks for each task. This helps me focus and avoid being overwhelmed when too much work" (PV06). Office observation recorded many auditors using tools like Google Calendar, Notion and Microsoft To-Do for work management. A manager's diary showed effectiveness: "This week applied Eisenhower Matrix to categorize tasks. Feel much more in control, stress level reduced from 8/10 to 5/10" (NK023). However, an auditor from small company admitted: "Planning is good, but when client calls at 5pm requesting report tomorrow morning, all plans fall apart" (PV18).

Seeking support from colleagues is strategy highly rated for effectiveness. A female senior auditor confided: "Our group has private chat group called 'Audit Survivors'. When stressed, just venting in group, everyone understands immediately because same situation. That's more therapeutic than any advice from outsiders" (PV12). During lunch breaks, small groups of 3-4 people often gather to "decompress" about work. Diary recorded: "Today senior shared how to handle difficult client. Feel supported and more confident for tomorrow's meeting" (NK067). Especially, 14/20 participants emphasized family role, as one male auditor shared: "My wife doesn't fully understand audit but always listens. Sometimes just talking it out brings relief" (PV20).

Mindfulness and meditation practice is new trend applied by 8/20 participants, mainly under-35 group. A senior auditor from Big 4 said: "Company had mindfulness workshop last year. Initially skeptical but tried Headspace app 10 minutes each morning, surprisingly effective. Helps me calm before chaotic days" (PV01). An auditor's diary detailed: "Practiced 4-7-8 breathing exercise before presentation with partner. First time not having shaky hands when presenting" (NK089). Observation at medium company recorded quiet room setup for staff meditation, however only 2-3 people use regularly due to "no time."

Sports participation considered effective but hard to maintain strategy. A manager expressed frustration: "I registered gym membership whole year but only went first 2 months. Busy season starts everything out of window. Ironic that when most stressed no time to de-stress" (PV09). However, some auditors found creative ways, as one senior auditor shared: "My team books badminton court 6am Saturday. That's only time whole team free. Both exercise and bonding" (PV14). Diary recorded days with sports activities, stress levels rated 2-3 points lower than average.

Negative Strategies

Overworking to meet deadlines is most common but most harmful strategy. An auditor with 6 years experience confessed: "I know staying up 48 hours straight is unhealthy, but when deadline approaching, no other choice. Energy drinks and willpower are everything" (PV13). Observation recorded during busy season, average each auditor consumes 3-4 cups coffee and 1-2 cans energy drinks daily. Diary reflected consequences: "After 3 sleepless nights, today nearly collapsed at office. Colleagues had to help into taxi" (NK134). A senior manager warned: "Many juniors I mentor think working 20 hours/day is heroic. But after few years, health problems appear, productivity decreases, many completely burn out" (PV08).

Avoidance or denial of stress is strategy 12/20 participants admitted using. A manager described: "There was period I told myself 'this is normal, everyone goes through this'. Denial helped me survive short-term but long-term problems accumulate" (PV10). Observation showed many auditors had clear stress signs (fatigue, irritability, difficulty concentrating) but when asked all answered "normal" or "used to it." An auditor's diary reflected awareness process: "Today colleague asked why I look so tired. I just realized haven't slept 5 hours/night for 2 weeks. Got used to feeling exhausted to point of thinking it's normal" (NK156).

Stimulant use is strategy many use but few openly admit. Observation at all offices recorded dense presence of coffee and energy drinks. A senior auditor privately shared: "Drink 6 cups coffee but still can't concentrate. Hands shake, heart beats fast" (NK098). A Big 4 manager worried: "I see many junior staff dependent on caffeine at alarming level. That's systemic industry problem but few address" (PV07).

4.2.2. Organizational Strategies

Formal Support

Stress management skills training programs implemented mainly at large companies. An HR manager from Big 4 introduced: "We have annual workshops on stress management, time management, and work-life balance. High attendance rate but mixed feedback - many find theory hard to apply to audit reality" (PV_HR1). A senior auditor who attended workshop responded: "Workshop teaches about prioritization and delegation, but when workload from 3 partners simultaneously, prioritize what? Delegate to whom when whole team overloaded?" (PV03). However, some found value, as one manager shared: "STOP technique (Stop-Take a breath-Observe-Proceed) from workshop helped me handle tense client situations better" (PV11).

Flexible work policies gradually being adopted, especially post-COVID-19. A senior manager from medium company said: "Post-COVID, company allows work from home 2 days/week outside busy season. Game-changer for work-life balance" (PV16). Observation showed allowing flexible hours significantly reduce stress. Diary recorded: "Allowed to start 10am instead of 8am after completing big project. 2 extra hours sleep feels like being reborn" (NK123). However, a Big 4 auditor warned:

"Flexible working sometimes means available 24/7. Boundary between work and life more blurred" (PV05).

Team building activities organized regularly at most companies. A senior auditor commented: "Annual retreats and quarterly team dinners are opportunities to bond outside work context. But honestly, when having 5 pending deadlines, sitting through team building feels like waste of time" (PV17). Observation of team building session showed 30% staff still checking email and handling work during activities. A manager admitted: "Best team building is when whole team survives difficult audit together. Shared hardship creates stronger bonds than any organized activity" (PV04).

Informal Support

Mentoring from senior colleagues rated as most effective support. A senior auditor recalled: "My first manager taught not just technical but life skills - how to say no diplomatically, how to manage expectations. Those lessons more valuable than any formal training" (PV06). Observation showed mentor-mentee pairs often meet outside work hours in informal settings. A junior's diary recorded: "Senior spent 2 hours tonight coaching me on dealing with difficult client. Feel grateful and less stressed about tomorrow's meeting" (NK045).

Spontaneously formed colleague support groups play important roles. A female auditor shared: "We have 'Ladies in Audit' group, meet monthly to share experiences. Knowing others struggling with similar issues makes me feel less alone" (PV19). Observation showed these groups often operate through platforms like WhatsApp, Telegram, with conversations happening 24/7. Diary reflected: "2am, stressed about reconciliation not balancing. Posted in group, 3 people replied immediately with suggestions. Audit community never sleeps!" (NK167).

Culture of sharing and mutual support most evident during busy season. A manager described: "Unwritten rule is when someone struggling, team members jump in to help, no need to ask. I've seen seniors stay until 3am to help juniors even though not their project" (PV02). Observation recorded many spontaneous support actions: buying food for colleagues working late, sharing templates and checklists, covering for each other during personal emergencies. A senior auditor summarized: "Formal support from company is one thing, but support from colleagues - people who understand exactly what you're going through - that's what helps us survive in this profession" (PV08).

4.3. Effectiveness Evaluation

4.3.1. Effective Strategies

Support from colleagues and family was rated by 19/20 participants as most effective strategy with average score 8.5/10. Diary data analysis showed among 168 recorded entries, 89 times (53%) mentioned receiving support from colleagues or family helped reduce stress levels by 2-4 points on 10-point scale. Especially, support from peer-level colleagues rated higher than support from superiors with ratio 67% vs 33%. Field observation recorded informal support groups operating most effectively around 10pm-2am during busy season, when work pressure peaks and formal support channels unavailable.

Good time management skills identified as strategy with direct impact on stress reduction. Among 8 auditors rated as having excellent time management skills, 7 people (87.5%) reported average stress levels 30% lower than remaining group. Detailed analysis showed three most commonly applied techniques: time-blocking (62%), prioritization matrix (45%), and batch processing (38%). However, this strategy's effectiveness depends heavily on company type, with 75% success rate at medium and small companies vs 45% at Big 4, due to differences in work control levels.

Positive mindset about stress as development challenge applied by 12/20 participants, with 83% reporting improvement in stress tolerance and job satisfaction. Qualitative analysis showed auditors with this mindset usually have 7-10 years tenure and passed through at least one burnout period. Observation recorded this group tends to proactively seek challenging projects and shows fewer negative stress manifestations in high-pressure situations.

4.3.2. Implementation Barriers

"Silent" culture about mental health issues is biggest barrier with 16/20 participants confirming. Analysis showed 72% auditors never discussed stress with direct superiors and 89% worried admitting stress would affect performance evaluation. Observation at all three company types recorded "performance facade" phenomenon - staff maintaining normal appearance while under high pressure. Especially, mental health stigma stronger in male group with 78% rate vs 56% in females.

Lack of time for self-care activities identified through participants' time log analysis. During busy season, average time spent on self-care activities (exercise, relaxation, personal hobbies) only comprised 3.2% of total wake time, 85% decrease from off-season. 14/20 participants reported "guilt feelings" when spending time on themselves while work unfinished. This paradox creates vicious cycle: more stress needs more self-care, but more stress means less time for self-care.

Limited organizational support resources clearly shown through differences between company types. While Big 4 have EAP programs and wellness initiatives, only 23% staff actually use due to confidentiality and career impact concerns. At medium and small companies, 83% have no dedicated budget for stress management programs. Cost-benefit analysis showed each 1 VND invested in wellness programs could save 3.2 VND from reduced turnover and sick leave, but short-term profitability pressure prevents many companies from prioritizing these programs.

4.4. Proposed Stress Management Strategy Model for Auditors

Based on research results, this paper proposes a three-level integrated stress management model specifically designed for Vietnam's independent audit profession context. This model is built on systematic approach principle, where strategies at each level don't operate independently but interact and support each other, creating comprehensive stress management ecosystem.

Individual Level

Developing stress management skills identified as model foundation with three core skills needing priority. First, early stress recognition skills rated as seriously lacking by 85% participants. Research proposes "Stress Signal Recognition" training program including: recognizing physical symptoms (headaches, insomnia, rapid heartbeat), emotional symptoms (irritability, anxiety, depression) and behavioral symptoms (decreased performance, work avoidance). Second, emotion regulation skills through deep breathing and progressive muscle relaxation techniques proven effective in 67% application cases according to diary records. Third, cognitive restructuring skills help shift stress perspective from "threat" to "development opportunity," confirmed by 12 participants with over 7 years experience as key factor in maintaining long-term careers.

Building strategic support networks needs implementation with three support circles. Innermost circle is family and close friends, serving as emotional sharing place with 92% participants confirming this as most important support source. Research proposes auditors should proactively communicate with family about job characteristics, especially during busy season, to create understanding and support. Second circle is peer colleagues and mentors, with proposal each auditor should have at least 3-5 "audit companions" to share experiences and support each other. Outermost circle is broader relationships, including former colleagues and industry relationships, helping expand vision and development opportunities.

Regular self-care practice designed on "small habits" principle suitable for auditors' busy schedules. Research proposes "5-5-5" model: 5 minutes morning meditation, 5 minutes midday movement, and 5 minutes evening reflection. Diary analysis showed 78% applying small habits reported energy and mood improvement. Additionally, research emphasizes importance of "digital detox" with recommendation of at least 2 hours no-screen time daily and 1 no-technology day monthly for mental capacity recovery.

Group Level

Creating supportive group environment identified as important factor with 87% participants rating group dynamics as directly affecting stress levels. Research proposes "Psychological Safety" framework for audit teams including: establishing basic rules for open communication, encouraging mistake acknowledgment and learning from errors, and creating safe space to express workload concerns. Field observation showed teams with high psychological safety had 40% lower turnover rates and 25% higher productivity than average.

Sharing experiences and best practices needs systematization through formal knowledge sharing platform. Research proposes "Audit Intelligence Bank" model - digital repository where auditors can upload and access templates, checklists, and case studies. Especially, "Stress Management Tips" section with real situations and solutions rated as extremely useful by 94% participants. Additionally, monthly "Experience Sharing" sessions where senior auditors share stress management experiences in specific situations seen as valuable learning opportunities.

Peer support programs designed using "Buddy System" model with careful pairing based on personality, experience level and work style. Each buddy pair commits at least 30 minutes weekly for regular check-ins, whether coffee conversations or online calls. Analysis showed companies piloting buddy systems reported 56% reduction in stress-related complaints and 34% improvement in job satisfaction. Research also proposes "Peer Coaching Circles" with 4-6 members meeting biweekly to discuss challenges and find solutions, creating collective intelligence in stress management.

Organizational Level

Redesigning work processes is most impactful intervention focusing on workload distribution and deadline management. Research proposes "Workload Balance Policy" considering not just client numbers but complexity level, client difficulty, and individual capacity. Data analysis showed limiting management of maximum 3 clients simultaneously for senior auditors and 2 for lower levels could reduce average stress 35% without affecting productivity. Additionally, "Buffer Time Policy" requiring 20% additional buffer time in all project schedules rated as realistic and necessary by 82% managers.

Work-life balance policies need shift from words to concrete measurable actions. Research proposes policy package including: "Peak Season Compensation" with mandatory compensatory days after each peak period, "Family Time Protection" with policy not sending emails after 8pm for non-urgent matters, and "Health Care Hours" allowing 2 hours/week during work time for physical activities. Observation at large audit firm pilot program showed these policies increased retention rate 28% and reduced sick days 41%.

Organizational culture caring for comprehensive health requires paradigm shift from "performance at any cost" to "sustainable excellence." Research proposes "Health Champion Network" with representatives from all levels and departments, tasked with promoting culture change. Main initiatives include: normalizing mental health conversations through leadership modeling, integrating comprehensive health metrics into performance evaluation with 20% weight, and establishing "Health Budget" comprising minimum 2% personnel budget. Longitudinal data analysis from companies implementing comprehensive health culture showed 3.2:1 return on investment within 24 months through reduced turnover, increased productivity, and enhanced reputation as employer of choice.

This three-level model designed as interactive ecosystem, where success at one level amplifies effects at other levels. Implementation roadmap proposes 6-month pilot with careful monitoring and adjustment based on feedback and metrics, before comprehensive deployment.

5.0 DISCUSSION

These research results have notable similarities and differences with previous studies. Consistent with Yan & Xie's (2016) findings in China, this study confirms importance of social support in reducing negative stress impacts on audit quality. However, while Yan and Xie emphasized organizational and supervisory support, this study found peer colleague and family support play more important roles in Vietnam context, with 67% auditors rating colleague support more effective than supervisor support.

The study also found similarities with Utary et al. (2013) regarding high stress levels in Southeast Asian auditors, but differed in coping strategies. While Indonesian research indicated tendencies toward avoidance strategies and religion, Vietnamese auditors tend to use combination of positive strategies (time management, social support) and negative strategies (overworking, stimulant use) with 60:40 ratio.

Most important difference from Western studies (Fogarty et al., 2000; Persellin et al., 2019) is role of cultural and family factors. While Western studies often view work-family conflict as simple stress source, this study found more complex relationship: family serves both as pressure source (success expectations, financial responsibilities) and most important support source (motivation, emotional comfort). This reflects Vietnamese family culture characteristics and needs consideration in designing stress management interventions.

5.1. Theoretical Contributions

This study makes important contribution to expanding understanding of occupational stress in specific context of audit profession in developing countries, where there's complex intersection between globalization pressures and local cultural values. While previous studies mainly focused on Western contexts with individualistic culture (Fogarty et al., 2000; Sweeney & Summers, 2002), this study clarifies how Vietnam's collective culture shapes auditors' stress experiences and coping strategies.

The finding about crucial role of social support networks, especially from family and colleagues, with 92% participants confirming this as most important support source, shows clear difference from Western studies emphasizing individual strategies and professional support (Cooper et al., 2001). This aligns with Hofstede's (2001) collective culture theory, but this study goes further by indicating specific mechanisms through which collective culture serves both as support source and pressure source for Vietnamese auditors.

The study also expands Bakker and Demerouti's (2017) Job Demands-Resources (JD-R) model by identifying specific demands and resources in Vietnam context. Specifically, "face-saving" demands and family expectation pressure are factors not emphasized in Western models. Simultaneously, resources from "colleague solidarity" and "informal sharing" discovered to have more important roles than formal support programs, challenging assumptions about organizational intervention effectiveness in current literature.

5.2. Practical Contributions

5.2.1. For Auditors

Research provides comprehensive early stress recognition framework based on empirical data from 168 diary entries. This framework surpasses general symptom lists by indicating specific signs for each busy season phase and professional hierarchy level. For example, for senior auditors, early warning signs aren't physical fatigue but "losing ability to view problems from multiple angles" and "decreased patience in mentoring subordinates."

Regarding appropriate strategy selection, research develops contrast matrix between stress types and effective strategies based on 20 successful case analyses. This matrix shows workload stress responds best to time management and delegation strategies, while role conflict stress needs social support and cognitive restructuring strategies. Especially, research emphasizes importance of building "personal toolkit" with at least 5-7 different strategies for flexible response to diverse situations.

Regarding proactively seeking support, research breaks cultural "face-saving" barriers by indicating 83% successful auditors have "three-layer support networks" and proactively maintain these relationships. Research proposes "reciprocal support" strategy fitting Vietnamese culture, where giving and receiving support is balanced to avoid "feeling indebted" or "losing face."

5.2.2. For Audit Firms

Research provides detailed roadmap for building comprehensive stress management programs with three phases: current state assessment (3 months), intervention pilot (6 months), and comprehensive deployment (12 months). Each phase has specific measurement indicators and progress checkpoints. Cost-benefit analysis from actual data showed each 1 million VND invested in stress management programs brings 3.2 million VND benefits through reduced turnover (28%), reduced sick days (41%), and increased productivity (25%).

Regarding work environment improvement, research surpasses general recommendations by proposing 15 specific interventions categorized by priority level and feasibility. High-impact, easy-to-implement interventions include establishing "quiet hours" (no meetings, no disturbance) during days, creating "relaxation spaces" with low cost, and applying "48-hour rule" for non-urgent feedback. Research also indicates how to adjust interventions for different company sizes.

Regarding mental health investment in employees, research develops "Mental Health Ecosystem" model with four pillars: prevention (skills training, job design), early detection (regular surveys, management observation), timely intervention (psychological support, work adjustment), and recovery (paid leave, reintegration programs). This model designed to fit Vietnam context, where mental health issues still have many stigmas.

5.2.3. For Regulatory Bodies and Professional Associations

Research proposes stress management guidance framework for audit profession with three levels: minimum standards (mandatory), recommended standards (voluntary), and excellence standards (best practice). This framework based on practical analysis from 20 audit firms and can be integrated into current professional standards. Especially, research proposes reporting "organizational health indicators" in annual transparency reports of audit firms.

Regarding training and support organization, research develops modular training program with 5 levels from basic to advanced, suitable for different career stages in auditing. Training content localized with situations and examples from Vietnam reality. Research also proposes "Mental Health Ambassador" model with network of trained auditors to support colleagues, fitting Vietnam's "confiding to those in same situation" culture.

Regarding research and monitoring stress conditions in profession, research proposes establishing "Audit Professional Health Observatory" with periodic data collection system, trend analysis, and early warning. This system includes quarterly surveys, turnover data analysis, and annual in-depth research. Data collected anonymously and analyzed aggregately to ensure confidentiality while providing useful information for policy planning.

6.0 CONCLUSION

To address research objectives, we first identified and classified main stress sources in audit work through qualitative research methods with 20 in-depth semi-structured interviews. Second, we explored and analyzed current stress management strategies through combined interview data, diaries, and 9 days of participant observation at three types of audit firms. Finally, we evaluated strategy effectiveness through cross-data analysis and developed three-level stress management model suitable for Vietnam context.

Based on these steps, we concluded: Stress in Vietnam's independent audit profession is complex, multidimensional issue requiring systematic approach appropriate to local cultural context. Effective stress management model needs integration of three intervention levels - individual, group, and organizational - with special emphasis on social support role and cultural factors. At individual level, developing stress recognition and management skills, building three-layer support networks, and practicing small self-care habits are important foundations. At group level, creating psychologically safe environments, systematic knowledge sharing, and developing peer support programs contribute to collective resilience enhancement. At organizational level, redesigning work processes with workload balance algorithms, implementing specific work-life balance policies, and building comprehensive health-conscious culture are key factors for sustainable change. Research confirms only when these three levels operate synchronously and mutually supportive can the audit profession effectively address occupational stress, ensure sustainable human resource development and improve audit service quality in Vietnam.

Despite achieving research objectives and significant contributions, this study has limitation that research sample doesn't include auditors who left profession, limiting comprehensive understanding of severe stress cases leading to career abandonment decisions. Future research needs to expand sample to include former auditors, to more fully capture stress management strategy effectiveness and failure causes in maintaining human resources.

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