
BURNOUT OF AUDITORS AS A THREAT TO THE SECURITY OF ECONOMIC TURNOVER IN POLAND

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Aim: To demonstrate the potential impact of auditor burnout on the security of economic transactions in Poland.

Methodology / research approach: The study used secondary data. An analysis was made of statistical data provided by the Polish Chamber of Auditors, data from the Central Statistical Office, a report on Generation Z in Poland and the results of psychometric tests.

Results: A threat resulting from the phenomenon of professional burnout on the security of economic transactions in Poland was demonstrated. This security is shaped, among others, by the subjection of enterprises and other entities specified by law to mandatory examination by a certified auditor. Auditor burnout and the threat of it in Poland is high and leads to the intention to leave the profession, and thus to a reduction in the number of auditors available on the market. In addition, deterioration of cognitive functioning, one of the basic symptoms of burnout, may adversely affect the quality of the work performed by auditors. Due to the age structure among auditors, there is a risk of a significant shortage of representatives of this profession in the near future. The specific nature of a statutory auditor's work is largely at odds with the values and professional preferences of Generation Z, which causes reluctance among young people entering the job market to choose a career path in audit.

Research limitations / implications: The presented research opens up a wide field of research. One of the consequences of the research results presented in this article is a new research project, initiated in cooperation with the Polish Chamber of Statutory Auditors, on the attractiveness of the profession of statutory auditor and its psychosocial determinants.

Originality / value: The presented conclusions should inspire entities responsible for the security of economic transactions in Poland to initiate activities aimed at



increasing the number of statutory auditors, and in particular the influx of people from Generation Z into the profession. The Polish Chamber of Statutory Auditors has already done this to a large extent by initiating a study of the attractiveness of the profession and the psychosocial factors affecting it, which will be carried out by an interdisciplinary team of researchers from the University of Economics in Wrocław and the University of Łódź.

Keywords: auditors, burnout, business security, Generation Z, intention to leave work, work-family conflict, effort-reward imbalance.

