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The Effect of Mindfulness on Auditors' Job Performance Considering the Mediating Role of Emotional Intelligence

ABSTRACT

The present study aimed to investigate the effect of mindfulness on auditors' job performance considering the mediating role of emotional intelligence. In this regard, data were collected from 204 auditors employed in audit firms affiliated with the Iranian Association of Certified Public Accountants in the city of Mashhad in 2026 and were analyzed using the structural equation modeling technique in PLS software. The findings indicated that mindfulness has a positive and significant effect on auditors' job performance and leads to increased concentration, accuracy, stress reduction, and fairer decision-making. Furthermore, mindfulness enhances auditors' emotional intelligence by strengthening self-awareness and emotional regulation. On the other hand, emotional intelligence also demonstrated a positive and significant relationship with job performance and improved performance quality through better workload management, conflict control, and stronger professional relationships. The findings further revealed that emotional intelligence plays a mediating role in the relationship between mindfulness and job performance, meaning that mindfulness improves performance through the enhancement of emotional dimensions. Accordingly, it is recommended that organizations provide mindfulness and emotional intelligence training, create supportive work environments, and consider these characteristics in employee recruitment and evaluation processes.

Keywords: Mindfulness, Job Performance, Emotional Intelligence

Introduction

In contemporary organizational environments, rapid technological changes, increasing competitive pressures, and growing occupational demands have intensified the importance of employees' psychological and emotional capacities in maintaining optimal job performance. Organizations are no longer solely dependent on technical expertise and professional competencies; rather, psychological resources such as mindfulness, emotional intelligence, resilience, and emotional regulation have emerged as critical determinants of employee effectiveness and organizational sustainability. In professions characterized by high levels of responsibility, precision, and cognitive pressure, such as auditing, these psychological capabilities become even more essential. Auditors are constantly required to make accurate judgments, manage occupational stress, maintain professional ethics, and perform complex analytical tasks under strict deadlines and organizational pressures. Consequently, understanding the psychological mechanisms that contribute to enhanced job performance among auditors has become an important issue in management and organizational behavior research [1, 2].

Among the psychological constructs that have recently attracted considerable scholarly attention, mindfulness has been recognized as a significant factor influencing occupational well-being and professional effectiveness. Mindfulness refers to an

individual's ability to maintain conscious attention to present experiences in a nonjudgmental and accepting manner. This construct enables employees to regulate their cognitive and emotional reactions more effectively, thereby reducing stress, enhancing concentration, and improving decision-making processes. In organizational contexts, mindfulness has been associated with greater psychological flexibility, improved interpersonal relationships, and stronger work engagement. Researchers have argued that mindfulness helps employees remain attentive to present tasks while minimizing distractions caused by anxiety, emotional exhaustion, or intrusive thoughts [1, 3]. Moreover, mindfulness has been identified as a protective psychological resource capable of enhancing employees' adaptive responses to workplace challenges and occupational uncertainties.

The significance of mindfulness in occupational settings became particularly evident following global crises such as the COVID-19 pandemic, during which employees across various professions experienced unprecedented psychological strain and job insecurity. Studies demonstrated that mindfulness could reduce emotional exhaustion, alleviate psychological distress, and improve job-related outcomes even under highly stressful conditions. Xie et al. emphasized that workplace mindfulness played a crucial role in sustaining employee-related outcomes during periods of health and occupational uncertainty [4]. Similarly, Dai et al. found that mindfulness significantly improved psychological well-being among individuals recovering from COVID-19 by promoting emotional stability and adaptive coping mechanisms [5]. These findings suggest that mindfulness functions not only as an individual psychological skill but also as an organizational resource capable of strengthening employee resilience and occupational functioning.

In addition to its direct effects on mental health, mindfulness has also been linked to important organizational variables such as job satisfaction, turnover intentions, and employee performance. Song et al. demonstrated that trait mindfulness positively influenced job satisfaction through the sequential mediating effects of basic psychological needs and positive emotions [6]. Likewise, Lin et al. reported that workplace mindfulness contributed to greater organizational commitment and lower turnover intentions by fostering a supportive organizational learning culture [7]. Tiwari and Garg further emphasized that mindfulness promotes employees' satisfaction of basic psychological needs, thereby enhancing job performance and work motivation [8]. These findings collectively indicate that mindfulness has multidimensional effects on employees' occupational experiences and may significantly contribute to improved organizational outcomes.

Another critical psychological construct associated with workplace effectiveness is emotional intelligence. Emotional intelligence generally refers to an individual's ability to perceive, understand, regulate, and utilize emotions effectively in personal and professional interactions. Employees with high emotional intelligence are typically more capable of managing interpersonal conflicts, adapting to stressful situations, communicating effectively, and maintaining constructive workplace relationships. In high-pressure professional environments, emotional intelligence contributes substantially to emotional regulation, stress management, and professional decision-making. Consequently, organizations increasingly recognize emotional intelligence as an essential competency for achieving both individual and organizational success [9, 10].

Research in organizational psychology has consistently demonstrated the positive association between emotional intelligence and job performance. Sharifi et al. found that various dimensions of emotional intelligence significantly enhanced employee performance by improving communication abilities, emotional self-control, and workplace adaptability [11]. Similarly, Huang et al. reported that emotional intelligence positively influenced expatriate performance in international construction projects by strengthening interpersonal effectiveness and cross-cultural adjustment [12]. Hasselbring also

identified emotional intelligence as a major predictor of teachers' job satisfaction and professional well-being, emphasizing its role in improving occupational experiences and reducing psychological strain [13]. Furthermore, Alonazi concluded that emotional intelligence significantly improved job performance during the COVID-19 crisis by enabling employees to regulate stress and maintain professional effectiveness under challenging conditions [14].

The relationship between emotional intelligence and occupational stress has also been extensively investigated in recent years. Studies suggest that emotionally intelligent employees possess stronger coping mechanisms and greater resilience when facing work-related stressors. Alsufyani et al. demonstrated that emotional intelligence improved work performance among nurses by reducing occupational stress and enhancing emotional regulation capacities [15]. Similarly, Refat and Hassanpour highlighted the significant effect of emotional intelligence on reducing job stress through the mediating role of workplace spirituality [16]. Ali also reported that emotional intelligence reduced job stress and burnout while enhancing employees' self-efficacy and occupational functioning [10]. These findings indicate that emotional intelligence not only contributes directly to performance but also indirectly enhances occupational outcomes through its effects on stress management and emotional adaptation.

Recent studies have increasingly suggested that mindfulness and emotional intelligence are conceptually interconnected and mutually reinforcing constructs. Mindfulness enhances individuals' awareness of their emotional experiences, thereby strengthening emotional regulation and self-awareness, which are fundamental dimensions of emotional intelligence. Through mindful attention and nonjudgmental awareness, individuals become more capable of identifying their emotions accurately and responding to stressful situations in a balanced manner. Berdida et al. emphasized that mindfulness significantly improved resilience, psychological well-being, and self-efficacy through enhanced emotional and cognitive regulation mechanisms [17]. Similarly, Janssen et al. found that mindfulness functioned as a personal resource that enhanced nurses' well-being and occupational performance in the face of work pressure [18]. These findings support the argument that mindfulness may contribute to job performance indirectly by strengthening emotional intelligence and emotional self-management capacities.

The theoretical relationship between mindfulness and emotional intelligence can also be understood through broader frameworks of psychological functioning and emotional regulation. Mindfulness encourages individuals to observe internal experiences without impulsive reactions, which subsequently improves emotional processing and adaptive behavior. Li demonstrated that emotional regulation plays a central role in reducing job burnout and improving psychological functioning among employees [19]. Similarly, Saeedi et al. found that emotional intelligence was negatively associated with aggression and maladaptive emotional rumination, indicating its protective psychological role in stressful environments [20]. Since mindfulness facilitates emotional awareness and regulation, it may reasonably be expected to enhance emotional intelligence and consequently improve occupational effectiveness.

In occupational contexts characterized by high cognitive demands and ethical responsibilities, such as auditing, the integration of mindfulness and emotional intelligence becomes particularly relevant. Auditors are frequently exposed to strict deadlines, heavy workloads, professional accountability, and ethical dilemmas, all of which can generate significant psychological pressure. Maintaining concentration, objectivity, and emotional balance under such conditions is essential for ensuring high-quality professional performance. Despite the importance of psychological resources in auditing professions, limited empirical research has simultaneously examined the relationships among mindfulness, emotional intelligence, and

job performance in this occupational group. Most previous studies have focused either on mindfulness or emotional intelligence independently, while relatively few investigations have explored the mediating mechanisms connecting these constructs in professional environments.

Moreover, the majority of prior studies have been conducted in healthcare, education, or general organizational contexts, leaving a significant gap in management research related to auditing professions. Given the unique psychological and professional demands associated with auditing work, examining the role of mindfulness and emotional intelligence in enhancing auditors' job performance appears particularly necessary. Understanding these relationships may provide valuable insights for organizations seeking to improve employee well-being, reduce occupational stress, and enhance professional effectiveness through psychological interventions and organizational development strategies. Furthermore, identifying the mediating role of emotional intelligence may help explain the psychological mechanisms through which mindfulness contributes to improved occupational outcomes. Such findings can guide organizations in designing targeted training programs focused on mindfulness development, emotional regulation, and psychological resilience among professional employees [21, 22].

Considering the theoretical importance of mindfulness and emotional intelligence, the growing occupational pressures experienced by professional employees, and the limited empirical evidence available in auditing contexts, the present study aimed to investigate the effect of mindfulness on auditors' job performance with regard to the mediating role of emotional intelligence.

Methodology

The present study was conducted within the framework of applied research, with the primary aim of generating practical knowledge to address existing scientific gaps and issues in the field under investigation. In terms of methodology, the study adopted a descriptive-survey design. The process of developing the theoretical foundations and reviewing the literature was carried out through library-based research methods, including the examination of books, theses, scientific articles, and specialized electronic databases. Field data and primary information were collected in 2026 using a structured questionnaire as the main research instrument. The statistical population of the study consisted of all auditors employed in audit firms affiliated with the Iranian Association of Certified Public Accountants in the city of Mashhad. Since the exact population size was not clearly identifiable, the sample size was determined through an estimation of the variance obtained from a preliminary sample and calculated using Cochran's formula. Based on this procedure, a total of 204 auditors were selected as the final sample of the study. Participants were selected using a convenience sampling approach, and questionnaires were distributed among auditors who were willing to participate in the research. Prior to data collection, participants were informed about the objectives of the study and assured that their responses would remain confidential and would be used solely for academic purposes.

Mindfulness, as the independent variable of the study, was assessed using the Cognitive and Affective Mindfulness Scale-Revised (CAMS-R) developed by Feldman et al. in 2007. This instrument measures mindfulness through 12 items categorized into four dimensions, including attention, present-focus, awareness, and acceptance. The questionnaire was designed to evaluate individuals' ability to maintain awareness of present experiences and regulate emotional and cognitive responses. Participants rated each item on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Previous

studies have confirmed the validity and reliability of the CAMS-R across different cultural and organizational contexts, demonstrating satisfactory psychometric properties and internal consistency.

Emotional intelligence, considered the mediating variable in the present study, was measured using the Emotional Intelligence Scale developed by Wong and Law (2022). This scale consists of 16 items distributed across four dimensions, including self-emotion appraisal, others' emotion appraisal, use of emotion, and regulation of emotion. The instrument evaluates individuals' capability to perceive, understand, regulate, and effectively utilize emotions in professional and interpersonal settings. Responses were recorded on a five-point Likert scale ranging from strongly disagree to strongly agree. The Wong and Law Emotional Intelligence Scale has been widely applied in organizational and management research, and previous empirical studies have reported acceptable levels of validity, reliability, and construct stability for the instrument.

Job performance, as the dependent variable of the study, was evaluated using the scale developed by McNichols et al. (1978). This instrument includes 14 items designed to measure employees' effectiveness, accuracy, responsibility, and overall professional performance within organizational environments. Participants responded to the items using a five-point Likert scale. The scale has been extensively utilized in management and organizational behavior studies and has demonstrated strong reliability and validity indicators in previous research. The questionnaire provides a comprehensive assessment of employees' performance quality and their ability to fulfill occupational responsibilities efficiently.

The collected data were analyzed using both descriptive and inferential statistical methods. Descriptive statistics, including frequency distributions, means, and standard deviations, were employed to summarize the demographic characteristics of participants and the central tendencies of the study variables. Inferential analyses were conducted using Structural Equation Modeling (SEM) through Partial Least Squares (PLS) software in order to examine the direct and indirect relationships among mindfulness, emotional intelligence, and job performance. The measurement model was first evaluated through reliability and validity assessments, including Cronbach's alpha, composite reliability, convergent validity, and discriminant validity. Subsequently, the structural model was examined by analyzing path coefficients, t-values, coefficient of determination (R^2), and mediation effects to test the proposed hypotheses of the study.

Findings and Results

Table 1 provides an overall representation of the demographic and professional characteristics of the participants and illustrates the composition of the sample in terms of gender, organizational rank, work experience, and educational level.

In terms of gender distribution, a substantial proportion of the sample consisted of men (74%), whereas women accounted for 26% of the participants. This imbalance is consistent with the reality of the auditing labor market in Iran, where the proportion of male employees has traditionally been higher. Such a distribution may influence the examination of attitudes or occupational pressures; therefore, this factor should be carefully considered in the interpretation of the findings.

Regarding organizational rank, the highest concentration was observed in the positions of "Auditor" (27%) and "Senior Auditor" (20%), which logically reflects the central role of these levels within the structure of audit teams. The proportion of managers and partners combined (23%) was also notable and enhanced the professional credibility of the sample, as the presence of these groups reflects experienced and managerial perspectives within the collected data.

With respect to work experience, the largest group consisted of auditors with less than five years of experience (40%), indicating a relatively young auditing workforce. In contrast, approximately 38% of participants had more than 10 years of

professional experience, which created a suitable balance between experienced and younger auditors within the sample. Such a composition is beneficial for analyzing relationships related to occupational stress and job-related attitudes, as it encompasses generational and experiential differences.

In the area of educational attainment, the majority of respondents held a master’s degree (56%), indicating the high academic and professional level of the statistical population. In comparison, 28% held a bachelor’s degree and 16% possessed a doctoral degree. These statistics demonstrate that most respondents had postgraduate education and were academically prepared for professional analyses and complex decision-making processes.

Overall, the data presented in the table indicate that the sample composition was rich in terms of education and professional experience, although it remained gender-imbalanced. This diversity in demographic variables provided an appropriate context for analyzing attitudinal and behavioral differences among various groups of auditors; however, the potential influence of gender inequality should be considered in the final interpretation of the models.

Table 1

Descriptive Statistics of the Statistical Sample

Variable	Dimensions	Frequency	Percentage	Variable	Dimensions	Frequency	Percentage
Gender	Male	152	75	Work Experience	Less than 5 years	81	40
	Female	52	25		5–10 years	46	22
Organizational Rank	Assistant Auditor	11	6		10–15 years	29	14
	Auditor	54	27		15–20 years	22	11
	Senior Auditor	41	20	More than 20 years	26	13	
	Supervisor	26	13	Educational Level	Bachelor’s Degree	58	28
	Senior Supervisor	23	11		Master’s Degree	118	58
	Manager	22	10		Doctoral Degree	28	16
Partner	27	13					

In this section, the research model was comprehensively evaluated in terms of reliability and validity. The primary objective of this evaluation was to ensure the quality, credibility, and trustworthiness of the research findings. This assessment was based on three key criteria: reliability, convergent validity, and discriminant validity, the results of which are presented below.

The reliability of the measurement model was assessed using two key indicators: Cronbach’s alpha coefficient and composite reliability, the details of which are presented in Table 2. The reported values for Cronbach’s alpha and composite reliability for all variables exceeded 0.70. This threshold, which is generally regarded as the minimum acceptable level, indicates a high level of reliability for the measurement model. This means that the measurement instruments used in the present study (the questionnaires) demonstrated strong consistency and stability in measuring the variables, and the resulting findings can be considered dependable and stable across different conditions and periods of time. In other words, the questionnaire items consistently and coherently measured the intended dimensions.

Convergent validity was examined through the calculation of the Average Variance Extracted (AVE). As shown in the related tables, the AVE values for all variables exceeded 0.50. This high indicator confirms the adequate convergent validity of the model. In simpler terms, each construct effectively and accurately measured its theoretical dimensions. The shared variance among the items measuring a construct was greater than the variance caused by potential measurement errors. This finding indicates that the theoretical constructs of the research were appropriately represented by the measurement instruments and that a considerable proportion of the variance of the variables was explained by these constructs.

Table 2*Reliability and Convergent Validity of the Model*

Row	Constructs	Average Variance Extracted (AVE)	Cronbach's Alpha	Composite Reliability
1	Mindfulness	0.511	0.913	0.926
2	Job Performance	0.588	0.946	0.952
3	Emotional Intelligence	0.540	0.943	0.949

To assess discriminant validity, the square root of the Average Variance Extracted (VAVE) was compared with the correlation coefficients between the constructs (Table 3). The results indicated that the VAVE values for all variables were greater than their correlations with other constructs. This finding confirms the desirable discriminant validity of the model. In other words, the research variables had limited conceptual overlap with one another, and each measured a distinct and independent aspect of the phenomenon under investigation. Furthermore, the correlations among the items of each construct were stronger than their correlations with the items of other constructs.

Table 3*Discriminant Validity of Model Variables*

Variables	Mindfulness	Job Performance	Emotional Intelligence
Mindfulness	0.715		
Job Performance	0.823	0.767	
Emotional Intelligence	0.523	0.624	0.735

The results related to the Variance Inflation Factor (VIF) presented in Table 4 indicated a desirable condition and the absence of severe multicollinearity problems among the predictor variables. The reported VIF values for all indicators were within the acceptable range, demonstrating that the predictor variables were sufficiently independent and did not significantly overlap in explaining the variance of the endogenous variables.

According to the results presented in Table 5, all paths within the model were statistically significant (Sig = 0.000, significance level = 95%), and all T-values were greater than the critical value of 1.96. The path "Mindfulness → Emotional Intelligence" with a coefficient of 0.523 indicated that increasing mindfulness significantly strengthened emotional intelligence. Furthermore, the path "Mindfulness → Job Performance" with a relatively stronger coefficient of 0.682 demonstrated that mindfulness played a more substantial role in improving job performance. Finally, the path "Emotional Intelligence → Job Performance" with a coefficient of 0.265 confirmed that emotional intelligence also had a positive and significant effect on job performance, although the magnitude of this effect was weaker than the direct effect of mindfulness. The coefficient of determination (R^2) for job performance was 0.732, indicating that the combination of mindfulness and emotional intelligence explained a considerable proportion of the variance in job performance.

Table 4*Path Coefficients of the Structural Model*

Variables	Path Coefficient	T-Statistic	Coefficient of Determination (R^2)	Sig	Significance Level
Mindfulness → Emotional Intelligence	0.523	6.500	0.273	0.000	95%
Mindfulness → Job Performance	0.682	9.871	0.732	0.000	95%
Emotional Intelligence → Job Performance	0.265	4.301	0.732	0.000	95%

Figure 1

Structural Model Path Coefficients

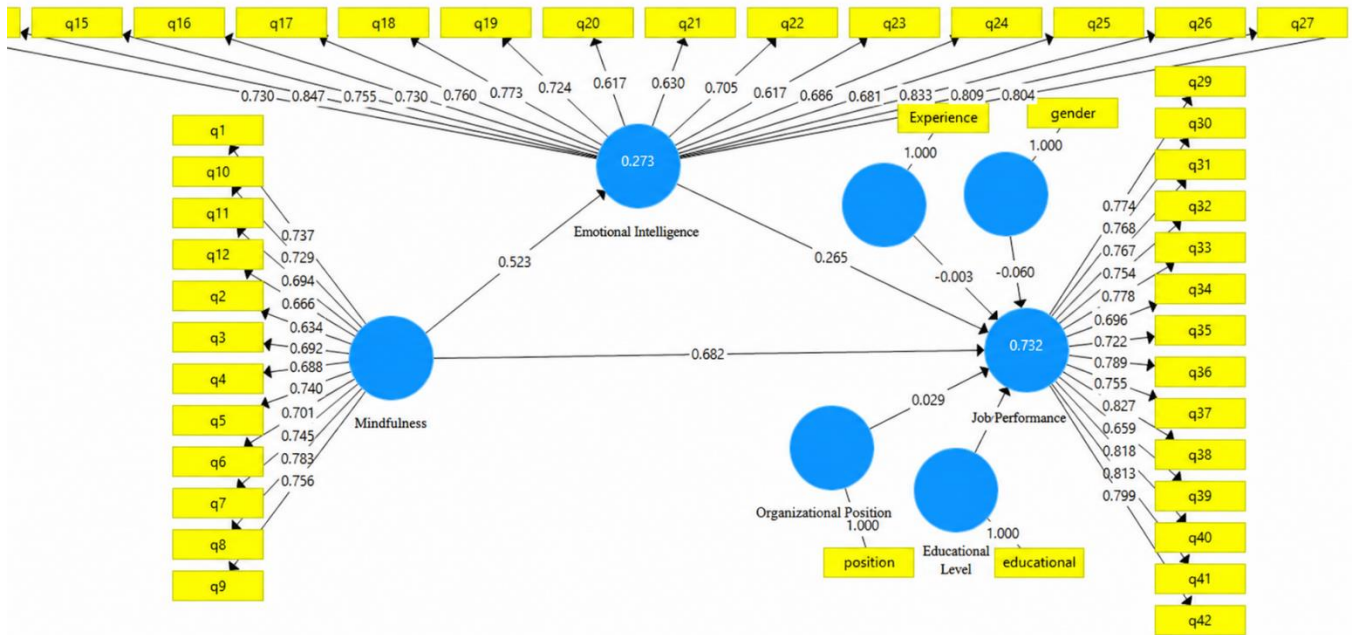
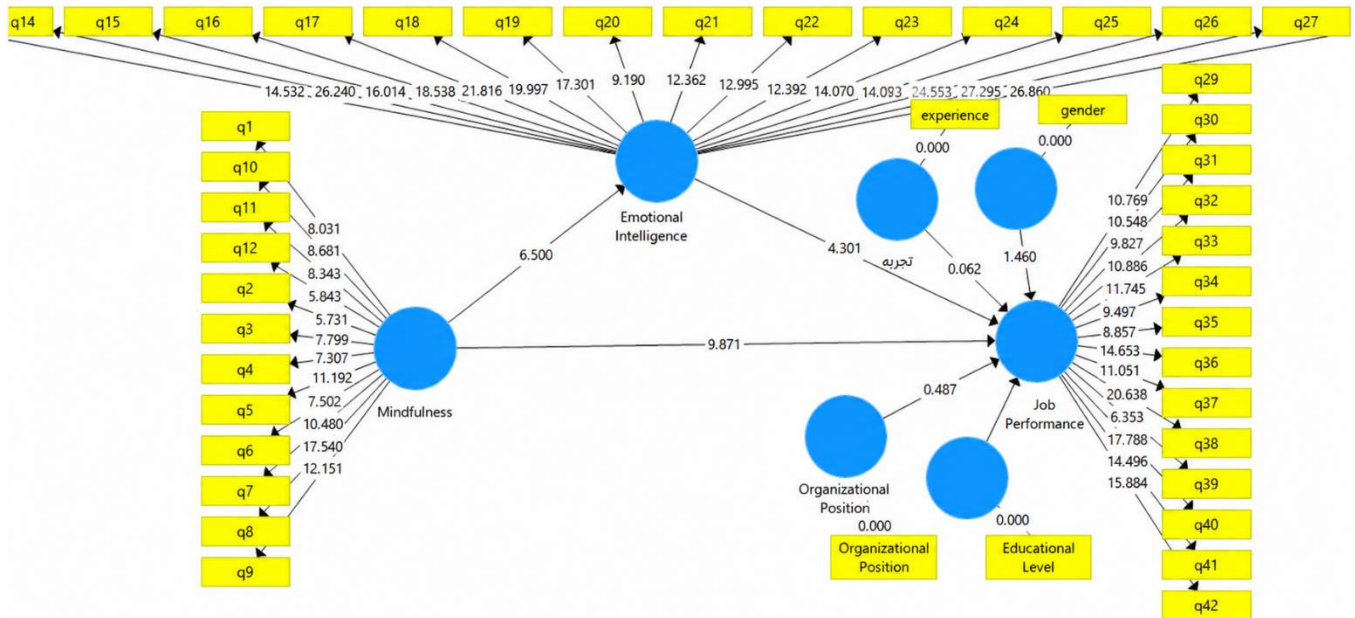


Figure 2

Structural Model T-Statistics



The results presented in Table 6 indicated that the indirect path “Mindfulness → Emotional Intelligence → Job Performance” had a positive and significant effect with a coefficient of 0.139. The T-statistic was equal to 4.086 and the P-value was 0.000, both of which indicate a highly significant mediating effect. The low standard deviation value (0.034) also reflected the appropriate stability of the estimation across samples. This finding confirms that emotional intelligence plays a

mediating role in the relationship between mindfulness and job performance; in other words, part of the effect of mindfulness on job performance is transferred through the enhancement of emotional intelligence. The type of analysis also indicates that this test was conducted using variance-based Structural Equation Modeling (PLS-SEM).

Table 5

Mediating Variable Coefficients

Relationship Path	Path Coefficient (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P-Value	Significance Result
Indirect Path: Mindfulness → Emotional Intelligence → Job Performance	0.139	0.139	0.034	4.086	0.000	Significant

Discussion and Conclusion

The findings of the present study demonstrated that mindfulness has a positive and significant effect on auditors' job performance. The results indicated that auditors with higher levels of mindfulness exhibited better professional performance, greater concentration, more accurate decision-making, and improved management of occupational pressures. In addition, the findings revealed that mindfulness significantly enhanced emotional intelligence, while emotional intelligence itself positively affected job performance. The mediating analysis further confirmed that emotional intelligence played a significant mediating role in the relationship between mindfulness and job performance. In other words, part of the positive influence of mindfulness on auditors' professional performance was transmitted through the enhancement of emotional intelligence. Furthermore, the coefficient of determination showed that mindfulness and emotional intelligence together explained a considerable proportion of the variance in job performance, indicating the substantial predictive power of these psychological variables in professional auditing contexts.

The positive relationship identified between mindfulness and job performance can be explained through the cognitive and emotional functions associated with mindfulness. Mindful individuals are generally more capable of maintaining sustained attention on present tasks, reducing cognitive distractions, and regulating impulsive reactions during stressful situations. In auditing professions, where precision, concentration, and ethical judgment are critical, such psychological capacities can substantially improve occupational effectiveness. Mindfulness enables auditors to focus more carefully on analytical tasks, minimize cognitive errors, and respond more calmly to occupational stressors and time pressures. These characteristics likely contribute to improved work quality and more effective professional performance. The findings of the present study are consistent with the conclusions reported by Good et al., who argued that mindfulness enhances workplace functioning by improving attention regulation, emotional balance, and cognitive flexibility [1]. Similarly, Shahbaz and Parker emphasized that workplace mindfulness positively influences employee outcomes through improved emotional regulation and reduced occupational strain [2].

The findings are also aligned with studies indicating that mindfulness contributes to occupational well-being and job satisfaction. Song et al. found that mindfulness enhanced job satisfaction through positive emotions and the fulfillment of basic psychological needs [6]. Likewise, Lin et al. reported that mindfulness reduced turnover intentions and strengthened employees' positive organizational experiences [7]. These findings suggest that mindfulness not only improves individual psychological functioning but also positively affects employees' occupational attitudes and performance-related behaviors. In the context of auditing, where employees are frequently exposed to heavy workloads and high accountability, mindfulness may function as a psychological buffer that protects employees from emotional exhaustion and cognitive overload. This

explanation is further supported by the findings of Xie et al., who demonstrated that mindfulness helped employees maintain occupational functioning and psychological stability during highly stressful working conditions [4].

Another important finding of the present study was the significant positive relationship between mindfulness and emotional intelligence. This result indicates that auditors who possess greater mindfulness are also more capable of understanding, regulating, and managing emotions effectively. Mindfulness enhances self-awareness by encouraging individuals to observe their internal experiences without judgment or impulsive reactions. Such awareness facilitates emotional regulation and improves individuals' capacity to interpret emotional signals accurately. Consequently, mindful individuals tend to develop stronger emotional intelligence competencies, including emotional self-control, empathy, and adaptive interpersonal communication. This finding is theoretically consistent with the view that mindfulness serves as a foundation for emotional awareness and emotional processing. Berdida et al. demonstrated that mindfulness significantly improved resilience, psychological well-being, and self-efficacy by strengthening emotional regulation capacities [17]. Similarly, Enkema et al. concluded that mindfulness was strongly associated with improved mental health outcomes and emotional functioning [3].

The positive relationship between emotional intelligence and job performance observed in this study is also supported by extensive organizational and psychological research. Employees with higher emotional intelligence are generally more capable of managing occupational stress, maintaining effective workplace relationships, and adapting to challenging professional situations. In auditing professions, emotional intelligence may enhance auditors' ability to communicate with colleagues and clients, resolve professional conflicts, and maintain emotional stability under pressure. Such abilities contribute directly to higher levels of occupational performance and professional effectiveness. The findings of the present study are consistent with those reported by Sharifi et al., who identified emotional intelligence as a significant predictor of employee performance in organizational settings [11]. Likewise, Huang et al. found that emotional intelligence improved professional performance by strengthening adaptability and interpersonal competence in international work environments [12]. Hasselbring also emphasized the important role of emotional intelligence in promoting occupational satisfaction and professional well-being [13].

The findings can further be interpreted through the stress-management capabilities associated with emotional intelligence. Employees with high emotional intelligence are more capable of regulating negative emotions, coping with workplace pressures, and maintaining psychological stability during stressful situations. This ability is particularly important in auditing professions, where employees often encounter strict deadlines, high performance expectations, and continuous evaluation pressures. Emotional intelligence helps individuals maintain emotional balance and avoid maladaptive reactions such as frustration, anxiety, and burnout. The results of the present study are therefore consistent with the findings of Alsufyani et al., who reported that emotional intelligence improved work performance through reducing occupational stress among nurses [15]. Similarly, Ali demonstrated that emotional intelligence significantly reduced job stress and burnout while strengthening self-efficacy and occupational effectiveness [10]. Refat and Hassanpour also found that emotional intelligence played a significant role in reducing job stress through positive psychological mechanisms in organizational environments [16].

One of the most important findings of the present study was the confirmation of the mediating role of emotional intelligence in the relationship between mindfulness and job performance. This finding suggests that mindfulness does not

influence occupational performance solely through direct cognitive mechanisms; rather, part of its effect operates through strengthening emotional competencies. Mindful auditors become more aware of their emotional reactions, regulate workplace emotions more effectively, and communicate more constructively with others. These emotional capabilities subsequently improve occupational performance by reducing interpersonal conflict, enhancing teamwork, and promoting emotional stability under stressful professional conditions. The mediating role identified in the present study highlights the interconnected nature of mindfulness and emotional intelligence as complementary psychological resources in organizational settings.

The mediating mechanism identified in this study can also be explained through theories of self-regulation and emotional processing. Mindfulness facilitates nonjudgmental awareness of emotional experiences, which enables individuals to process emotions more adaptively and avoid impulsive reactions. This process strengthens emotional intelligence dimensions such as emotional regulation, empathy, and emotional awareness. In turn, these emotional competencies improve occupational performance by enhancing interpersonal functioning and reducing emotional exhaustion. Similar conclusions were reported by Janssen et al., who found that mindfulness functioned as a personal resource capable of improving employee well-being and performance under work pressure [18]. Likewise, Dai et al. demonstrated that mindfulness enhanced psychological well-being through emotional stability and adaptive coping mechanisms [5]. The findings are also consistent with Li's study emphasizing the importance of emotional regulation in reducing burnout and enhancing occupational functioning [19].

The findings of the present study also support the broader theoretical assumption that psychological resources significantly influence organizational effectiveness and employee productivity. Traditional organizational models often focused primarily on technical competencies and professional skills as determinants of employee performance. However, contemporary organizational psychology increasingly recognizes the importance of emotional and cognitive resources such as mindfulness, resilience, and emotional intelligence. Sharma and Tiwari argued that emotional intelligence and resilience significantly contribute to career success and occupational achievement [9]. Similarly, Mesquita et al. emphasized the effectiveness of mindfulness-based interventions in reducing anxiety and improving psychological functioning [21]. The present findings extend this body of research by demonstrating that mindfulness and emotional intelligence are highly relevant psychological variables in auditing professions and significantly contribute to auditors' professional effectiveness.

The results additionally highlight the importance of psychological well-being within organizational environments. Occupational stress and emotional exhaustion are among the major challenges facing professional employees in contemporary workplaces. Auditors are particularly vulnerable to these challenges because of continuous cognitive demands, ethical responsibilities, and performance pressures. Psychological resources such as mindfulness and emotional intelligence may therefore function as protective mechanisms that reduce vulnerability to occupational stress while enhancing professional effectiveness. This interpretation is consistent with the findings of Sodani et al., who demonstrated that mindfulness-based stress reduction significantly decreased job stress and improved assertiveness among employed women [22]. Similarly, Alonazi found that emotional intelligence improved occupational performance during crisis situations by helping employees maintain emotional control and adaptive functioning [14].

Another important implication of the present findings relates to the role of emotional awareness and interpersonal functioning in professional auditing environments. Auditing work frequently requires teamwork, client interaction, negotiation, and communication under stressful conditions. Employees with higher mindfulness and emotional intelligence

may therefore possess greater capacity for constructive communication, conflict management, and ethical decision-making. Such capabilities are likely to improve not only individual job performance but also organizational effectiveness and team cohesion. Moreover, mindful and emotionally intelligent auditors may demonstrate greater adaptability when facing changing organizational demands and complex professional situations. These findings reinforce the growing recognition that psychological competencies are essential components of sustainable professional performance in modern organizations.

The present study also contributes to the limited literature examining psychological variables among auditors and financial professionals. While previous studies have primarily focused on healthcare workers, teachers, or general employees, relatively few investigations have explored the combined effects of mindfulness and emotional intelligence within auditing contexts. Given the cognitively demanding and ethically sensitive nature of auditing work, examining these psychological mechanisms is particularly important. The present findings therefore provide valuable empirical evidence supporting the integration of psychological development programs within professional auditing organizations. Such programs may improve employee well-being, reduce occupational stress, and ultimately enhance organizational productivity and service quality.

One of the limitations of the present study was the use of a cross-sectional research design, which restricts the ability to establish definitive causal relationships among the study variables. In addition, the data were collected through self-report questionnaires, which may have increased the possibility of response bias and socially desirable responding. The study was also limited to auditors employed in audit firms in the city of Mashhad, which may reduce the generalizability of the findings to other occupational groups or geographical regions. Furthermore, other potentially influential variables such as organizational culture, leadership style, and personality characteristics were not examined in the present research.

Future studies are recommended to employ longitudinal and experimental research designs in order to investigate the causal relationships among mindfulness, emotional intelligence, and job performance more accurately. Researchers may also examine the effectiveness of mindfulness-based training interventions on auditors' emotional functioning and occupational outcomes over time. Expanding the research population to include employees from different industries, cities, and cultural contexts would further enhance the generalizability of findings. In addition, future investigations could explore the moderating or mediating effects of variables such as organizational support, resilience, work engagement, and occupational burnout within similar conceptual models.

From a practical perspective, organizations and audit firms are encouraged to incorporate mindfulness and emotional intelligence development programs into employee training and professional development initiatives. Providing workshops focused on stress management, emotional regulation, concentration enhancement, and self-awareness may improve auditors' psychological well-being and occupational effectiveness. Managers should also create supportive organizational environments that encourage emotional balance, open communication, and employee well-being. Furthermore, considering mindfulness and emotional intelligence during recruitment, promotion, and performance evaluation processes may contribute to stronger organizational performance and healthier workplace dynamics.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

The study protocol adhered to the principles outlined in the Helsinki Declaration, which provides guidelines for ethical research involving human participants. Written consent was obtained from all participants in the study.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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