MINDFULNESS AND WORK-LIFE BALANCE AMONG MALAYSIAN AUDITORS: WORK ENGAGEMENT AS A MEDIATOR

METHENE GANESAN

MASTER OF PSYCHOLOGY
(INDUSTRIAL AND ORGANISATIONAL PSYCHOLOGY)

FACULTY OF ARTS AND SOCIAL SCIENCE
UNIVERSITI TUNKU ABDUL RAHMAN

DEC 2025

MINDFULNESS AND WORK-LIFE BALANCE AMONG MALAYSIAN AUDITORS: WORK ENGAGEMENT AS A MEDIATOR

By

METHENE A/P GANESAN

A dissertation submitted to the Department of Psychology and Counseling, Faculty of Arts and Social Science, Universiti Tunku Abdul Rahman,

in partial fulfillment of the requirements for the degree of

Master of Psychology (Industrial and Organizational Psychology)

Dec 2025

ABSTRACT

MINDFULNESS AND WORK-LIFE BALANCE AMONG MALAYSIAN AUDITORS: WORK ENGAGEMENT AS A MEDIATOR

Methene a/p Ganesan

Work-life balance (WLB) is a growing concern among Malaysian auditors, as high stress, long hours, and demanding deadlines challenge their well-being. This study explores the role of mindfulness in enhancing WLB, with work engagement acting as a mediator among Malaysian audit professionals. Drawing from Fredrickson's broaden-and-build theory, this research examines how mindfulness can foster positive emotions, leading to greater work engagement and improved WLB. A cross-sectional design was used, with data collected from 387 Malaysian auditors through online surveys. The study employed validated measures, including the Mindful Attention Awareness Scale (MAAS), the Utrecht Work Engagement Scale (UWES), and a WLB scale. Findings revealed a significant positive relationship between mindfulness and WLB, and work engagement partially mediated this relationship. Higher mindfulness levels among auditors were associated with increased work engagement, which, in turn, contributed to better WLB. These insights suggest that mindfulness practices can effectively foster a more balanced and engaged workforce in high-stress professions. The outcomes offer practical recommendations for audit firms to incorporate mindfulness-based interventions, potentially reducing turnover rates and promoting a healthier work environment.

Keywords: mindfulness, work-life balance, work engagement, Malaysian auditors, broaden-and-build theory

Subject Area: BF636–637 Applied psychology

TABLE OF CONTENTS

		Page
ABSTRACT		**iv**
TABLE OF CONTENTS		**vi**
LIST OF TABLES		**x**
LIST OF FIGURES		**xi**
LIST OF ABBREVIATIONS		**xii**
LIST OF APPENDICIES		**xiii**

CHAPTER

1.0	**INTRODUCTION**	**1**
1.1	Background of Study	1
1.2	Problem Statement	4
1.3	Significance of Study	7
1.4	Research Objectives	9
1.5	Hypothesis	10
1.6	Conceptual Framework	10
1.7	Conceptual and Operational Definition	11
1.7.1	Mindfulness	11

1.7.2 Work Engagement 12

1.7.3 Work- life Balance 12

2.0 LITERATURE REVIEW 13

2.1 Mindfulness 13

2.2 Work- Life Balance 15

2.3 Work Engagement 17

2.4 Mindfulness and Work Engagement 18

2.5 Work Engagement and Work-life Balance 21

2.6 Mindfulness and Work-life Balance 22

2.7 Theoretical Framework 23

2.8 Audit Professionals 26

3.0 METHODOLOGY 28

3.1 Research Design 28

3.2 Research Subject 28

3.2.1 Research Location 28

3.2.2 Sampling Method 28

3.2.3 Sampling Size 30

3.3 Instruments 32

3.3.1 Mindfulness Attention Awareness Scale 32

3.3.2 Utrecht Work Engagement Scale 34

3.3.3 Work- life Balance Scale 35

3.4 Procedure 36

3.5 Data Analysis 37

3.6 Reliability 38

3.7 Pilot Study 40

4.0 RESULTS **42**

4.1 Introduction 42

4.2 Normality Test 42

4.2.1 Univariate Outliers 43

4.2.2 Histogram 43

4.2.3 Q-Q Plot 43

4.2.4 Skewness and Kurtosis 44

4.2.5 Kolmogorov-Smirnov(K-S) Test 44

4.3 Descriptive Statistics 45

4.3.1 Background of Participants 45

4.4 Inferential Statistics 47

4.4.1 Relationship between Mindfulness and Work Engagement 47

4.4.2 Relationship between Work Engagement and WLB 48

4.4.3 Relationship between Mindfulness and WLB 48

4.4.4 Mediating role of Work Engagement between Mindfulness and WLB 48

4.5 Result Summary 51

5.0 DISCUSSION **52**

5.1 Introduction 52

5.2 Mindfulness and Work Engagement Among Malaysian Audit Professionals 52

5.3 Work Engagement and Work Life Balance Among Malaysian Audit Professionals 55

5.4 Mindfulness and Work Life Balance Among Malaysian Audit Professionals 56

5.5 Work Engagement as a Mediator Between Mindfulness and Work-life Balance Among Malaysian Audit Professionals 58

5.6 Implications 59

5.6.1 Theoretical Implications 59

5.6.2 Practical Implications 60

5.7 Limitations 63

5.8 Recommendations 64

5.9 Conclusion 65

LIST OF TABLES

Table		Page
3.1	Reliability of Scales	41
4.1	Descriptive Data for Skewness and Kurtosis	44
4.2	Demographic Information of Respondents	46
4.3	Correlation between Variables	47
4.4	Mediation results for Mindfulness, Work Engagement and Work-life Balance	50
4.5	Indirect, Direct and Total effect of variables	51

LIST OF FIGURES

Figure		Page
1.1	Conceptual Framework of the Study	11
2.1	The Broaden-and-Build Theory of Positive Emotions	26
4.1	Mediation Model	50

LIST OF ABBREVIATIONS

WLB	Work-life Balance
WE	Work Engagement
MIA	Malaysian Institute of Accountants
MAAS	Mindful Attention Awareness Scale
UWES	Utrecht Work Engagement Scale
SPSS	Statistical Package for the Social Sciences
COR	Conservation of Resources (Theory)
SERC	Scientific and Ethical Review Committee

LIST OF APPENDICES

APPENDIX		PAGE
A	Ethical Approval for Research Project	94
B	Permission for Research Scale	95
C	Questionnaire	97
D	Reliability of Scales	102
E	Normality Test Output	103
F	Process Macro SPSS Mediation Output	109
G	Informed Consent	110
H	Turnitin originality report	111

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

A recent study by Remote, which is a human resource company, has ranked Malaysia as 59th out of 60 countries for work-life balance (HR Asia, 2024). In a study by a security specialist, Kuala Lumpur ranked 47th from 50 major cities for “Top and Bottom cities for work-life balance 2020,” (Kisi, 2020).

Similarly, another report by The Malaysian Insider stated that 60% of Malaysian employees felt that their working hours obstructed quality time with their families (Gomez, 2013, as cited in Hasan & Teng, 2017). As the times have evolved, work-life balance among employees in Malaysia, more precisely in Kuala Lumpur, has been substandard. When the Malaysian Institute of Accountants held a survey among Malaysian auditors, they discovered a whopping 77 percentage of them did not feel like their profession had work-life balance (Izma, 2018).

Work-life Balance (WLB) has been a prevalent topic among researchers for years (Jayasingam et al., 2021) and while in the past employees would look for a clear boundary between both work and their life outside it, nowadays those boundaries have become increasingly blurred (Gaskell, 2020). According to Dhas (2015), WLB involves creating a healthy working environment that allows employees to balance both their responsibilities within and outside of work, resulting in an increase in loyalty and productivity to their organization.

Among the many interpretations of WLB, is one proposed by Kossek et al. (2014) who defined it as a universal experience of working people that blends their multiple roles in life in an attempt to achieve stability. They further describe it to be a concept that is person specific and holds varying significance at different stages of an individual's career and life.

International research confirms that WLB plays a central role in employee outcomes. For instance, studies in Portugal show that WLB significantly impacts employees' quality of life (Ramos et al., 2015), while evidence from Nigeria highlights that supportive WLB practices enhance productivity and organizational performance (Abioro et al., 2018). In Malaysia, Latif et al. (2023) explored how WLB affects job performance among working women in West Malaysia. Their study found that when women are able to manage their time effectively between work and personal life, their job performance improves significantly.

In the auditing profession, the challenges of WLB are particularly severe. Auditors face strict deadlines, heavy workloads, and frequent overtime, which often contribute to stress and burnout (Suhaimi et al., 2018). Surveys by the Malaysian Institute of Accountants (MIA, 2018) reported that more than half of auditors felt their profession lacked WLB, with many frequently bringing work home. Limao et al. (2024) found that work overload indirectly increased turnover intention through reduced WLB, while in Big-4 firms, WLB directly affected turnover. Similarly, Hui et al. (2023) observed that WLB challenges affected turnover intention in public accounting firms. Collectively, these studies underscore the complex and context-dependent role of WLB in influencing auditors' stress, satisfaction, and retention across different organizational settings.

Mindfulness has also been gaining attention from organizational scholars as a promising strategy to address these concerns (Good et al., 2015) for its potential to reduce stress and benefits in psychological well-being in the workplace (Jamieson & Tuckey, 2017). However, there is a relatively underexplored area of research on how employees manage work-home boundaries (Kreiner et al., 2009) and how mindfulness can serve as a strategy to improve WLB (Michel et al., 2014). Recent reviews of mindfulness at work have pointed out that many studies focus on health or individual outcomes, while organizational outcomes like WLB remain underexplored (Panditharathne et al., 2021; Stuart-Edwards, 2023).

Another important concept is that of work engagement which was first coined by William Kahn in 1990 which refers to a fulfilling and positive state of mind characterized by vigor, dedication, and absorption (Schaufeli & Bakker, 2004). When detailing the significance of work engagement, Vaksalla and Hashimah (2015) elaborated that increased work engagement enhances employee productivity, lowers absenteeism, reduces work-related accidents and contributes to overall job satisfaction. Other than benefiting employees, Suan and Nasurdin (2016) highlight that work engagement also led to improved customer satisfaction and superior quality of service. Although the importance of work engagement is increasingly recognized, research in this area remains limited.

Studies on the association between work engagement and mindfulness, such as the one conducted in Australia by Gunasekara and Zheng (2018), are predominantly based in developed countries. The significance of work engagement and its relationship with mindfulness is understudied in developing countries such as Malaysia (Khan et al., 2020). This study is guided by Fredrickson's (2001) broaden-and-build theory of positive emotions and Hobfoll's (1989) conservation of resources theory. Together, these theories explain how mindfulness builds personal and psychological resources that foster work engagement, which then spill over to improve WLB.

Despite these promising findings, empirical research that directly examines the interplay of mindfulness, work engagement, and WLB in Malaysia, particularly among auditors remains limited. This study addresses this gap by investigating how mindfulness influences WLB through the mediating role of work engagement, providing clearer insights into how these dynamics unfold within the Malaysian audit profession.

1.2 Problem Statement

Attaining a healthy WLB has become a major concern worldwide, and Malaysia is no exception. Surveys show that more than 60% of Malaysian employees struggle with long working hours, leaving them inadequate time with their families, while 60% also reported that their workplaces fail to implement supportive WLB initiatives (JobStreet.com, 2013). More recently, 67% of Malaysian employees reported feeling burnt out and 55% rated their WLB as 'poor' (HR Hub, 2024). The quality of WLB among Malaysian employees has proven to be below average as Kuala Lumpur ranked among the lowest cities with WLB in a recent survey (Kisi, 2020). Additionally, a survey by Vase.ai involving 1,024 employees found that 40% believe their WLB needs improvement (Vase.ai, 2020). Despite employees' strong desire for better WLB, there is a notable scarcity of WLB policies and initiatives in Malaysia, with much room for improvement (Noor & Mahudin, 2015).

Auditors, as one of the high stress professions affected by WLB challenges, face high workloads, tight deadlines and frequent overtime (Suhaimi et al., 2018). A survey by the Malaysian Institute of Accountants (MIA) on 2,418 auditors revealed that a large majority, 77% of them felt they lacked WLB, and 84% frequently took work home (Izma, 2018). The poor WLB levels among the audit profession is also reflected by high turnover rates among auditors, partly driven by WLB challenges (Malaysian Institute of Accountants, 2018). These challenges have made WLB a critical issue for talent retention and organizational sustainability in the auditing profession.

Malaysian auditors have called for improved WLB standards, highlighting the critical need for such reforms (Audit Oversight Board & Association of Chartered Certified Accountants [ACCA], 2013). Staffing Industry Analysts (2020) reported that 69% of Malaysian employees prioritize WLB, coming in second to higher salary and benefits, when selecting an ideal employer. Similarly, a global survey by ACCA found that 61% of finance professionals viewed auditors' WLB negatively, making it a key factor affecting talent attraction and retention in the profession (ACCA, 2024). Given that a majority of Malaysian employees consider WLB essential for a healthy lifestyle (Randstad, 2014), and that employers who offer a good WLB are highly sought after (Gim & Ramayah, 2019), addressing this issue is crucial for employee well-being, as well as for employers, human resource teams and recruiters who aim to recruit and retain talent.

International research also confirms that accountants and auditors are particularly vulnerable to stress and burnout compared to other professions (Chartered Accountants Benevolent Association [CABA], 2022). However, while WLB has been studied in broader occupational contexts (Sonnentag & Fritz, 2015), research specifically on auditors especially in Malaysia still remains limited (Nahartyo & Kurniawan, 2019; Shaari & Khalid, 2020).

Recent evidence also highlights the growing importance of mindfulness for auditors. For instance, Mohd-Sanusi et al. (2021) demonstrated that mindfulness supports resilience and ethical decision-making among Malaysian auditors, while Sutton et al. (2021) found that higher mindfulness reduced dysfunctional audit behaviours such as premature sign-off. These findings strengthen the case for studying mindfulness in the auditing profession within Malaysia.

Mindfulness, widely studied in organizational psychology, is emerging as a potential approach to enhance WLB, yet its application in the auditing field remains underexplored (Althammer et al., 2021; Hülsheger et al., 2013). Recent studies show that mindfulness is strongly associated with lower stress, higher work engagement, and improved quality of life (Bartlett et al., 2021; Kadir et al., 2022). However, its effectiveness in improving WLB and work engagement among Malaysian auditors has not been thoroughly investigated. Although existing studies have separately established the links between mindfulness and work engagement, and between work engagement and WLB, there is a clear absence of research that tests work engagement as a mediator between mindfulness and WLB (Khan, 2020; Witriaryani et al., 2022). Guided by Fredrickson's (2001) broaden and build theory and Conservation of Resources theory by Hobfoll (1989), this study positions work engagement as a key psychological resource through which mindfulness can translate into improved WLB. Investigating engagement as a mediator allows this study to bridge two established relationships into an integrated framework, helping to uncover whether mindfulness improves auditors' WLB through heightened engagement. This study aims to address these gaps by exploring how mindfulness can enhance WLB with work engagement as a mediator, among Malaysian audit professionals.

Drawing from the problem above, four research questions are developed:

1. Is there a positive relationship between mindfulness and work engagement among Malaysian audit professionals?
2. Is there a positive relationship between work engagement and WLB among Malaysian audit professionals?
3. Is there a positive relationship between mindfulness and WLB among Malaysian audit professionals?
4. Does work engagement mediate the relationship between mindfulness and WLB among Malaysian audit professionals?

1.3 Significance of Study

The objective of this study is to determine the relationship between mindfulness and WLB with work engagement as a mediator among Malaysian auditors. This study holds significant value both theoretically and practically in the context of WLB, mindfulness, and work engagement within Malaysia's audit industry. Given the critical role this sector plays in Malaysia's economic and financial structure, coupled with its high staff turnover rates due to poor

WLB, this research aims to bridge a substantial gap in current literature. Specifically, it seeks to investigate the influence of mindfulness on WLB through work engagement among Malaysian audit professionals, a subject area that remains underexplored (Shaari & Khalid, 2020).

Theoretically, this study contributes to the understanding of the relationship between mindfulness, a practice known for enhancing emotional resilience and job satisfaction (Allen & Kiburz, 2012), with work engagement and WLB. By integrating mindfulness into the discussion of WLB in high-stress professional settings such as auditing, this research builds on Fredrickson's broaden-and-build theory, which suggests that positive emotions help the development of cognitive and emotional resources, thereby improving overall life outcomes (Fredrickson, 2001). This study will provide insight into the relationship between mindfulness, work engagement and WLB, offering a more comprehensive understanding of these connections in high-demand occupational settings.

Practically, the findings will offer valuable insights for Malaysian auditors and audit firms. For individual auditors, the study will demonstrate if mindfulness techniques can serve as effective tools for improving WLB. For audit firms, the research could guide the integration of mindfulness-based interventions into human resource strategies, potentially enhancing employee engagement, reducing attrition, and fostering a healthier, more productive work environment (Nahartyo & Kurniawan, 2019). Additionally, the results may inform policymakers and industry regulators, such as the Malaysian Institute of Accountants (MIA), in developing regulations that promote mental health and WLB within the audit sector.

Furthermore, this research lays the groundwork for future studies exploring the intersections of mindfulness, work engagement, and WLB in other high-pressure professions, such as healthcare and law, where stress and burnout are prevalent (Karatepe & Karadas, 2014). By offering a thorough examination of how mindfulness impacts the relationship between work engagement and WLB, this study has the potential to inspire broader applications and interventions across various professional fields.

1.4 Research Objectives

1. To examine the positive relationship between mindfulness and work engagement among Malaysian auditors.
2. To examine the positive relationship between work engagement and WLB among Malaysian auditors.
3. To examine the positive relationship between mindfulness and WLB among Malaysian auditors.
4. To identify the mediating effect of work engagement in the relationship between mindfulness and WLB among Malaysian auditors.

1.5 Hypotheses

The hypotheses for this study are:

H1: There is a significant relationship between mindfulness and work engagement among Malaysian audit professionals.

H2: There is a significant relationship between work engagement and WLB among Malaysian audit professionals.

H3: There is a significant relationship between mindfulness and WLB among Malaysian audit professionals.

H4: Work engagement significantly mediates the relationship between mindfulness and WLB among Malaysian audit professionals.

1.6 Conceptual Framework

The primary aim of this study is to examine the relationship between mindfulness and WLB with work engagement as the mediator. The independent variable is mindfulness. The dependent variable on the other hand is WLB and work engagement is the mediator in this relationship. Figure 1.1 shows the relationship between mindfulness, WLB and work engagement. Arrows A and B show the indirect relationship of mindfulness and WLB through the mediating variable of work engagement. Arrow C shows the direct relationship of the independent and dependent variables.

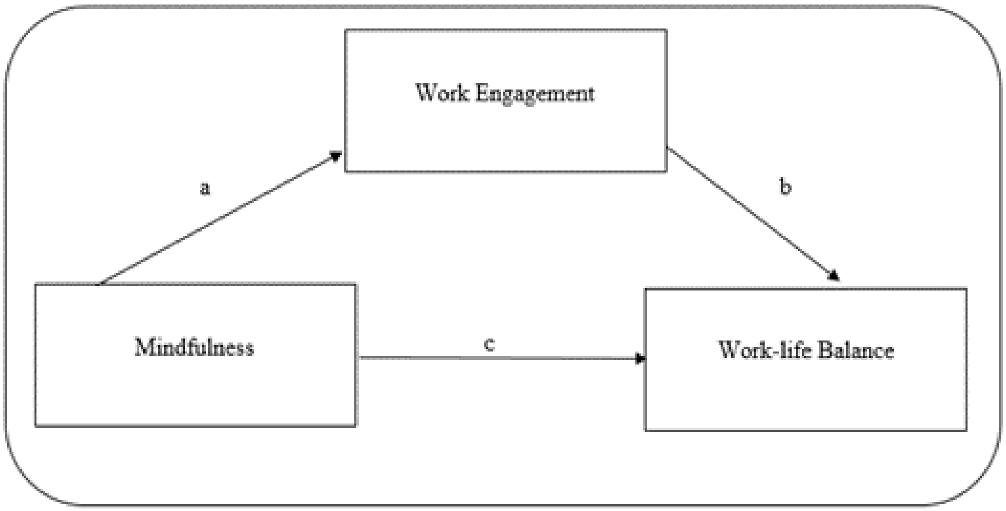


Figure 1.1: Proposed Conceptual Framework of the Study "Mindfulness and WLB among Malaysian auditors: Work engagement as a mediator".

1.7 Conceptual and Operational Definition

1.7.1 Mindfulness

Conceptual Definition. Concept of open-minded awareness and consciousness of an individual's surrounding current events and experiences. It is the process of being consciously aware of an individuals' self and surroundings without judgment (Brown et al., 2003).

Operational definition. Mindfulness is measured using the Mindful Attention Awareness Scale (MAAS; Brown & Ryan, 2003) which comprises 15 items and is used to measure an individual's conscious attention and awareness of the present moment. Higher score indicates higher mindfulness.

1.7.2 Work Engagement

Conceptual definition. Work engagement is defined as the opposite of burnout, it is when employees feel enthusiasm and a have a productive relationship with work related tasks and are capable of meeting the demands of their work competently (Schaufeli & Bakker, 2004).

Operational definition. Work engagement is measured using the Utrecht Work Engagement Scale (UWES), the 17-item version developed by Schaufeli and Bakker (2004). The items are influenced by three main factors which are vigor, dedication and absorption. Higher score indicates higher level of work engagement.

1.7.3 WLB

Conceptual definition. WLB refers to the degree to which individuals are equally engaged in and satisfied with their work and non-work roles, while perceiving these domains as compatible and supportive of their overall life priorities (Greenhaus & Allen, 2003; Kalliath & Brough, 2008).

Operational definition. WLB is measured by the Work-life Balance scale developed by Brough et al. (2009). The scale can be used to gauge where the employees stand on their work and non-work life.

CHAPTER 2

LITERATURE REVIEW

2.1 Mindfulness

"Mindfulness means paying attention in a particular way: on purpose, in the present moment, and nonjudgmentally" (Kabat-Zinn, 1991, p. 4).

Mindfulness generally comes from the roots of Buddhist philosophy, the meaning of mindfulness translates to the Buddhist word sati, which means "intentness of mind," "lucidity of mind," and "wakefulness of mind" (Glomb et al., 2011). The concept of mindfulness has three main components: purpose, presence, and acceptance (Naik et al., 2013). Purpose refers to deliberately directing attention rather than letting it wander, presence describes being fully engaged in the current moment, and acceptance involves observing thoughts, emotions, and sensations without judgment.

Neuroscience research shows that mindfulness shapes how the brain works. Treves et al. (2024) found that it strengthens networks linked to attention, emotion, self-awareness, and body awareness. On the other hand, Zhou et al. (2023) showed that mindful attention helps the brain manage its activity, making it easier for people to regulate their thoughts, emotions, and behavior when under pressure.

Sutcliffe et al., (2016) conducted a review emphasizing that mindfulness should not be viewed solely as an individual practice, but also in terms of collective and organizational contexts. Their review confirms associations between trait mindfulness and positive outcomes such as engagement, well-being, and resilience. However, they caution that mindfulness benefits are not universal, as certain boundary conditions may limit its effects. Importantly, they identified significant research gaps, including the dominance of Western samples and limited cross-cultural studies, which highlights the need for research in underrepresented professions and regions.

In another study, Eby et al. (2019) conducted a qualitative review of 67 mindfulness-based training interventions among employees. They found that the majority used only a single follow-up assessment immediately after training. About 61.2% included a control group, which strengthens reliability. Eby et al. (2019) also identified significant research gaps, noting the need for context-specific studies, particularly in high-stress professions such as auditing.

According to Passmore (2019), mindfulness in organizations was not only about cultivating present-moment awareness but also about reducing mindlessness, which is defined as functioning on autopilot without conscious attention. Mindlessness often manifests as mental wandering, repetitive negative thoughts, and emotional interference that disrupt task performance. In contrast, mindfulness promotes reflective awareness, enabling employees to notice distractions, regulate emotions, and refocus on work tasks. By helping employees come out of autopilot and manage wandering thoughts, mindfulness allows them to focus more and stay present with their work. This improved control of attention makes it easier to stay engaged, even in demanding or high-pressure environments.

Mindfulness in the context of the auditing profession, which is characterized by strict deadlines, complex standards, and limited autonomy, has shown to offer practical benefits. Herda et al. (2019) found that auditors with higher workplace mindfulness were less likely to engage in audit quality-threatening behavior. Their study also showed that supervisor coaching could indirectly foster mindfulness, which in turn reduced dysfunctional behaviors. These findings suggest that mindfulness not only protects individual well-being but also enhances ethical decision-making and audit quality. In addition, recent evidence shows that auditors with higher levels of mindfulness demonstrate greater professional resilience, which in turn enhances audit quality (Pourmazaheri et al., 2024).

In the Malaysian context, mindfulness has been associated with several positive workplace outcomes. Khan et al. (2021) reported that mindfulness was strongly linked with higher employee engagement, improved well-being, and lower perceived stress among Malaysian professionals. More recently, Wulandari et al. (2025) showed that resilience among auditors was positively related to workplace mindfulness, which in turn reduced burnout and enhanced job satisfaction. Together, these findings indicate that mindfulness is not only a personal resource but also a professional competency that can strengthen auditor resilience, improve performance, and support well-being in demanding environments.

2.2 WLB

WLB was not a topic of interest among academics until the mid-60s (Bataineh, 2019). Lewis and Beauregard (2018) explored how WLB is interpreted across different contexts and emphasized that it is not a fixed concept. Instead, it may change over time and across different circumstances. Contrary to the common misconception that WLB means an equal division of time between work and personal life, Wong et al. (2017) highlight that it also involves the roles and responsibilities individuals manage in both aspects of their lives. The constant changes and demanding needs faced by employees in the current fast-tracked working environment create a market for WLB among employees in organizations.

The term ‘life’ in WLB according to Kalliath and Brough (2008), is explained as all activities and responsibilities one has outside of their work. They mention that ‘life’ encompasses more than managing family responsibilities but also includes an individual’s interests and pursuits that contribute to their sense of fulfillment outside of work. This would encompass everything outside of work such as personal time, family, hobbies and leisure activities that make one feel fulfilled.

In the auditing profession, WLB has become a critical issue given the nature of audit work. Auditors face long working hours, peak-season workloads, and high job demands, which can lead to stress, burnout, and poor WLB (Suhaimi et al., 2018). Recent empirical research in Sarawak found that WLB is significantly linked to higher job satisfaction and lower turnover intention among accounting personnel (Sim et al., 2023). Moreover, national talent surveys show increasing WLB expectations in 2022 where 70% of Malaysians ranked WLB as a critical factor when choosing employers (Randstad, 2022).

2.3 Work Engagement

Work engagement refers to the level of an employee’s involvement in their work, characterized by absorption, dedication, and vigor (Schaufeli & Bakker, 2004). It involves employees fully investing their physical, emotional, and mental resources into their work tasks (Bakker, 2011). Engaged employees tend to exhibit higher productivity, making work engagement a key focus for human resource management (Gujral & Jain, 2013).

Kuok and Taormina (2017) explain that work engagement can be broken down into three components: cognitive, emotional, and physical engagement. These elements reflect how deeply individuals are absorbed in their tasks, whether through focused attention, emotional investment, or physical effort. Other researchers have highlighted similar factors, emphasizing that passion and dedication are central to work engagement (Bakker et al., 2012; Schaufeli, 2013). In this study, work engagement refers to a positive psychological state marked by high levels of vigor, dedication, and absorption (Schaufeli & Bakker, 2004). Vigor refers to the mental resilience and energy employees bring to their work, dedication reflects their commitment and sense of meaning in their roles, and absorption describes the deep focus and immersion in their tasks (Kort, 2016).

Recent empirical findings further underscore the importance of work engagement in both Malaysian workplaces and the auditing profession. In Malaysia, Hossan et al. (2024) found that work engagement is strongly shaped by the job demands–resources framework, where autonomy, supportive leadership, and meaningful work significantly enhance employees’ energy and dedication. Within the auditing field, studies show similar patterns. Amar et al.

(2025) demonstrated that authentic leadership fosters higher work engagement among auditors by cultivating psychological safety and strengthening their sense of meaning at work. Likewise, Ucol (2024) reported that auditors working under flexible work arrangements exhibited greater engagement and job performance, suggesting that supportive working conditions can reduce the pressures typically associated with auditing. Together, these studies highlight that work engagement is not solely an individual attribute but is also shaped by the leadership, available job resources, and work conditions which are factors particularly relevant in demanding and high-stress professions such as auditing.

These insights reinforce the relevance of examining work engagement within the Malaysian auditing context. As recent studies show, auditors' engagement levels fluctuate based on the availability of resources, the presence of supportive leadership, and the degree of flexibility in their work conditions. Building on this, the present study extends the literature by exploring how mindfulness contributes to work engagement among Malaysian audit professionals and how this, in turn, enhances their WLB.

2.4 Mindfulness and Work Engagement

Recent empirical studies have started to examine how mindfulness leads to greater work engagement. Chen et al. (2022) found that mindfulness enhances work engagement indirectly through work meaningfulness, emotional regulation, and job competence. Employees who practiced mindfulness were better able to interpret their work as meaningful, regulate negative emotions, and feel capable in task execution, therefore improving their work engagement. This aligns with Fredrickson’s (2001) broaden-and-build theory, suggesting that mindfulness fosters positive emotions and resources which in turn improve employee work engagement.

Earlier studies add depth and perspective as Malinowski and Lim (2015) found that mindfulness cultivates positive affect, hope, and optimism, which in turn enhance work engagement. Adding to this, Zheng et al. (2018) applied the concept of psychological flourishing, using Fredrickson’s (2001) broaden-and-build theory to explain the relationship between mindfulness and work engagement. They suggested that mindfulness fosters psychological flourishing, leading to an increase in positive emotions that in turn build resources that improve employees' work engagement

Wiroko and Evanytha (2019) contributed to this discussion by examining the mindfulness and work engagement link among Generation Y workers in Indonesia through self-determination theory. Their study suggests that mindful awareness can enhance attention to tasks and support employees’ psychological needs related to autonomy and relatedness, both of which are important foundations for work engagement. According to Baer et al. (2006), a key aspect of mindfulness is acting with awareness, which involves engaging consciously in tasks rather than operating on autopilot. This deliberate focus reduces distractions and supports deeper absorption in work. Brown and Ryan (2003) add that mindfulness promotes emotional balance and self-regulation, making individuals less emotionally reactive to stress, while Dane (2011) highlights that mindfulness enhances decision-making and performance in high-pressure environments. Studies in broader organizational contexts also support this, showing that mindfulness fosters work engagement by building psychological capital, reducing emotional exhaustion, and enhancing job resources (Donaldson-Feilder et al., 2019; Wang et al., 2021).

More recent studies extend these findings. Lu et al. (2025) showed that employee mindfulness significantly predicts work engagement, suggesting that greater awareness and attention foster deeper absorption in work tasks. Furthermore, Kumprang et al. (2024) examine how organizational mindfulness affects work engagement through factors such as emotional regulation, attentional focus, and social connection. Together, these findings suggest that mindfulness fosters work engagement by helping employees stay focused, manage their emotions, and perform effectively under pressure.

Importantly, in audit and related high-stress professions, practitioners often face cognitive overload and tight deadlines. A study found that mindful auditors reported higher levels of engagement and were less likely to exhibit turnover intentions (Sutton et al., 2021). While research specific to Malaysian auditors remains limited, the broader Malaysian context does provide supporting evidence. For instance, studies on Malaysian employees have shown that mindfulness is a significant negative predictor of burnout and a positive predictor of psychological well-being and engagement (Isha et al., 2022; Tan, 2021). This suggests that mindfulness could be a possible strategy in enhancing auditor resilience and engagement within the unique pressures of the Malaysian audit environment. Existing findings on mindfulness and engagement rely largely on non-auditor samples and non-Malaysian settings. The generalizability of these results to Malaysian auditors is unknown. Hence, this study investigates whether mindfulness relates to WLB both directly and through work engagement in the Malaysian audit professionals context.

2.5 Work Engagement and WLB

As previously mentioned, work engagement among employees has been a topic of interest in recent years because of the benefits it can provide an organization (Wood et al., 2020). Simultaneously, WLB among employees has also gained more attention as more organizations attempt to provide a healthier WLB for their employees.

Znidarsic et al. (2020) has examined the impact of WLB on work engagement, both directly and through job and life satisfaction, in a study done among 164 university lecturers from several European countries. Their results showed that higher levels of WLB are positively associated to life and job satisfaction, which in turn leads to an increase in work engagement. Additionally, some research done on work engagement has shown that because much energy, time and commitment is needed for both work and family life, a person's life outside work does have the ability to impact their employee engagement and vice versa (Halbesleben, 2010; Timms et al., 2015). Several studies have demonstrated this bidirectional relationship between WLB and work engagement (Wood et al., 2020). Based on the review done by Wood et al. (2020) on the empirical research for work engagement and WLB in organizations, there is no fixed direction of causation between WLB and work engagement as it can go both ways. From the perspective of Conservation of Resources (Hobfoll, 1989), work engagement represents a state of resource abundance. Engaged employees possess greater psychological and emotional resources, which can then spill over into their non-work domains, enhancing overall WLB.

2.6 Mindfulness and WLB

An experimental study done in Germany among participants of various occupational backgrounds, explored how mindfulness functions as a cognitive-emotional segmentation strategy to enhance WLB (Michel et al., 2014). The researchers reported that the participants of the experimental group showed better detachment from work and less work-family conflict. Their study was substantiated by the assumptions of the boundary theory, where they explained that mindfulness helped promote a psychological detachment that created boundaries between an individual's work life and their personal life. By being able to separate both domains in their lives, individuals showed improvement in their work-family conflicts thus resulting in better WLB.

Among the more recent research done in this area of mindfulness and WLB is by Panisoara et al. (2019). Their study focused on the relationship between mindfulness and WLB among the younger generation Romanian population all of whom were students or university graduates in urban areas. Their study was done on 60 participants and concluded that mindfulness does have a relationship with WLB. Among the reasons they associated to this relationship is that mindfulness helped reduce stress levels among young adults which aided in giving a sense of balance between their work and non-work lives. It was also stated that mindfulness helped improve their emotional self-regulation which also fosters the ability to focus on the positive aspects of their thoughts and emotions and contributes to optimal functioning.

The direct link between mindfulness and WLB among auditors has recently received empirical support within the Malaysian context. A study by Khairuddin et al. (2025) investigated this relationship specifically among

Malaysian auditors, finding that mindfulness significantly and positively enhances auditors WLB. Their research further identified psychological well-being as a key mechanism, acting as a partial mediator in this relationship. This suggests that mindfulness equips auditors with the mental tools to improve their overall psychological state, which in turn enables them to more effectively segment work demands from personal life, thereby achieving a healthier balance. This finding supports boundary theory with evidence from the audit profession, showing that mindfulness is an important skill for reducing work–life conflict and fostering sustainable career practices for auditors in Malaysia.

2.7 Theoretical Framework

This study is supported by two complementary theoretical models which are Fredrickson's (2001) broaden-and-build theory of positive emotions, and Hobfoll's (1989) conservation of resources (COR) theory. Together, these theories provide a framework explaining the pathway linking mindfulness to work engagement, and subsequently to WLB among auditors for this study.

The broaden-and-build theory (Fredrickson, 2001) posits that unlike negative emotions, which narrow one's thought-action repertoires to promote specific survival behaviours, positive emotions like joy and interest, broaden an individual's scope of attention, cognition, and action. This broadened mindset, in turn, builds enduring personal resources such as intellectual, psychological, social, and physical resources (Fredrickson, 2004). These resources do not fade quickly, instead they become lasting resources that help individuals grow, adapt, and perform better over time (Catalino & Fredrickson, 2011).

In the context of this study, mindfulness practice cultivates a non-judgmental, present moment awareness that directly fosters the experience of positive emotions (Lindsay et al., 2018; Malinowski & Lim, 2015). According to the broaden-and-build theory, these positive emotional states broaden the individual’s cognitive and behavioural flexibility, allowing for more creative problem solving and deeper absorption in their work (Tugade et al., 2004). This process builds critical psychological resources like resilience against stress and sustained vigilance, which are fundamental to the dedication, vigor, and absorption that characterize work engagement (Schaufeli & Bakker, 2004). Empirical support for this is growing, for instance, studies have found that mindfulness training boosts work engagement by enhancing positive affect and psychological capital, which are the resources the theory describes (Hulsheger et al., 2013; Wang et al., 2021).

While the broaden-and-build theory explains how the resources such as work engagement are built through mindfulness, conservation of resources (COR) theory explains how these resources are managed to achieve desirable outcomes such as improved WLB (Hobfoll, 1989). COR theory mentions that individuals strive to obtain, protect, and build valued resources such as energy, time, and emotional stability (Hobfoll, 1989, 2001). Stress arises when resources are threatened, lost, or fail to yield returns. In contrast, work engagement represents a state of resource abundance, where employees possess high vigor, dedication, and absorption (Schaufeli et al., 2002). From the COR perspective, engaged employees carry a surplus of psychological and emotional resources that spill over into their non-work lives, allowing them to meet personal demands more effectively (Ten Brummelhuis & Bakker, 2012; Ilies et al., 2009). This concept, known as positive spill over, suggests that resource gains in one domain can be applied to enhance functioning in another domain, such as work and non-work domains, thereby improving overall perceptions of WLB (Ilies et al., 2009). Furthermore, according to COR's resource gain spiral, individuals with greater resources are more capable of investing them to gain further resources (Hobfoll, 2001). An engaged auditor with high energy and a positive mind set is more likely to engage in enriching family activities or hobbies, which in turn generate more positive energy and satisfaction, creating a self-perpetuating cycle that reinforces both engagement and WLB (Wood et al., 2020).

In summary, the broaden-and-build theory explains how mindfulness fosters positive emotions and builds personal resources that drive work engagement, while COR theory explains how those resources, through engagement, spill over to improve WLB. Together, the two theories describe a self-reinforcing cycle in which mindfulness cultivates positive emotions and resource building that lead to work engagement, and engagement in turn generates a surplus of resources that spill over into non-work domains, thereby enhancing WLB.

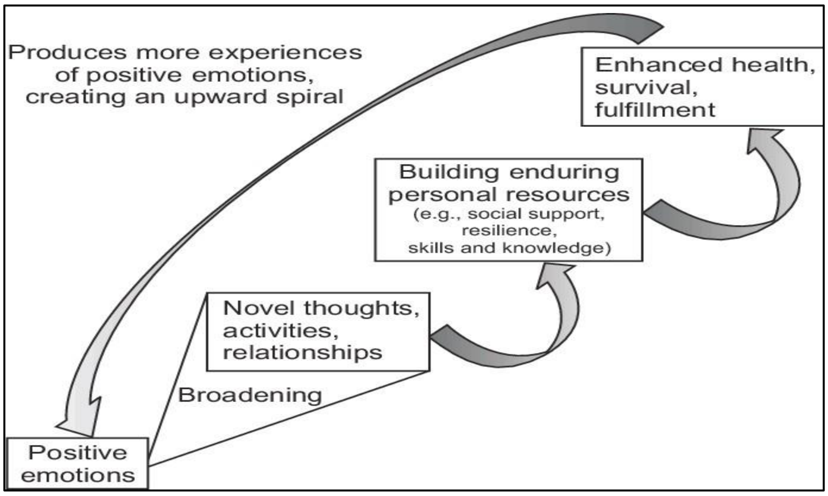


Figure 2.1: The Broaden-and-Build Theory of Positive Emotions (Cohn & Fredrickson, 2010).

2.8 Audit Professionals

For this study, the participants will be focused on audit professionals. Auditors, both internal and external play an important role in overlooking financial reliability. This also involves preventing and identifying the act of fraudulent financial reporting within the organizations they work with (Zager et al., 2016). In an earlier study done by Smith et al. (2011), the author noted that WLB had already started being an issue that needed to be addressed among accounting firms and that it was a significant factor that accountants and auditors considered to affect decision-making related to jobs. Accounting and audit professionals have long had over the top workloads and is a profession that has high levels of stress (Permata Sari et al., 2017).

In regard to that, study done on the factors that drive audit workloads and the perceived effects of workload pressures on audit quality found that the majority related the workloads to a negative impact on their work quality. The study elaborated how excessive responsibilities and requirements has audit professionals of all levels feeling negative towards their work in comparison to when they began working (Persellin et al., 2014). The mentioned studies highlight the work culture or norm for audit professionals, it is understood that they are often under a lot of pressure and face heavy workloads.

McKee (2014) described that when people experience negative emotions it may disrupt the way they process information and hinder creative thinking which will also prevent them from making good decisions. Emotions such as anger, stress and frustration will pause a significant part of people which is the sensible, engaged part. This supports the broaden and build theory that is used in this study, which explains that the positive emotions will further promote better thought processes and stream of ideas or in other words builds a person’s personal resources, whilst negative emotions will do the opposite. Not only that, in a study on the WLB of accounting professionals, researchers found that employees of the Big 4 reported lower alternative work arrangement support in comparison to other audit professionals (Buchheit et al., 2016).

CHAPTER 3

METHODOLOGY

3.1 Research Design

This study is a quantitative research that carries out an organized investigation about the possible relationship between mindfulness, work-engagement and WLB. It is also a cross-sectional study as it only involves data from a group of participants at one point in time.

3.2 Research Subject

3.2.1 Research Location

The study focuses on auditors from Peninsular Malaysia, more specifically auditors registered under Malaysian Institute of Accountants (MIA). The exact population of auditors in Malaysia is unknown, but according to the MIA registry, it was listed more than 38,500 members as of June 2023 all around Malaysia (The Edge Malaysia, 2023). Because the exact number of auditors is difficult to be determined, hence Cochran's (1997) method was adapted to identify a sample size.

3.2.2 Sampling Method

Since the focus of this study was auditors in Malaysia, this study employed purposive sampling, a non-probability sampling approach. In non-probability sampling, population components have no known or equal likelihood of selection. Purposive or judgement sampling is a method in which certain places, people or events are intentionally chosen to give significant information that cannot be gained through other alternatives (Maxwell, 1996). In relation to that, purposive sampling was employed due to the researcher's choice to focus on Malaysian auditors in specific and not all other occupations. The advantage of purposive sampling was that it was time and cost effective whilst producing a wide variety of responses that benefit the researcher. However, apart from voluntary bias, it was also likely that the researcher could make misjudgments, and that the results obtained were not necessarily representative, whilst being potentially widespread.

The sampling criteria defined the conditions for participant selection in this study, which were essential to minimize bias. As noted by Patino and Ferreira (2018), the criteria for inclusion are specified as the key requirements that must be met by respondents to meet research objectives. This study focused on Malaysian auditors. The first inclusive criteria of this study was that all participants would have to be auditors that are working in either private or public audit firms in Malaysia. Secondly, this research was open to all auditors who were registered members of the Malaysian Institute of Accountants (MIA). Thirdly, all auditors were required to have at least three years of relevant work experience in an auditing or accounting-related role, as it is a requirement to qualify for MIA membership, specified by the MIA's professional guidelines (Malaysian Institute of Accountants, n.d.). Additionally, auditors from small, medium, and large firms were included, as proposed by Sekaran and Bougie (2016), to ensure a comprehensive and representative sample. Lastly, only auditors holding managerial positions were considered for this study. This was to standardize the sample, as managers face higher levels of job demands, more frequent conflicts and have less social support from peers within a working environment (Skakon et al., 2011).

Exclusion criteria were used to maintain the quality of the dataset by removing responses that could affect the accuracy or fairness of the findings (Patino & Ferreira, 2018). In this study, participants were excluded if they did not complete the questionnaire in full, provided invalid or patterned responses such as selecting the same option for all items, or withdrew from the study before submitting their responses. These exclusions ensured that only complete, valid, and reliable data were used for analysis.

3.2.3 Sampling Size

The sample size for this study was determined using Cochran's (1977) formula, which is widely applied when the exact population size is unknown or very large. Although the formula is often introduced for categorical data, it is commonly used as a general guideline for estimating minimum sample sizes across both continuous and categorical variables in social science research (Ahmad, 2017). It is based on a formula that allows a margin of error of 5% for data that is categorical and 3% for data that is continuous (Kharuddin et al., 2020). The error level for hypothesis testing in this study was set at $\alpha = .05$, which represents the 5% probability of committing a Type I error. Cochran's method is commonly used when the population size is large or unknown, as the formula does not require the exact population figure (Singh & Masuku, 2014). For finite populations, however, a correction can be applied.

The Cochran sample size formula for a study is as below:

$$n_0 = \frac{t^2(p)(1-p)}{d^2}$$

$$n_0 = 384$$

Where;

n_0 represents the required sample size,

t denotes the critical value associated with the chosen alpha level,

p is an estimate of the probability of a successful test,

$1 - p$ is an estimate of the probability of a test failure,

d indicates the acceptable margin of error for the estimation.

Though, the 384-sample limit is not the end of the technique; Cochran proposed a correction formula for situations in which the target population is expected to be smaller than 50,000. Since the estimated population of auditors registered with the Malaysian Institute of Accountants (MIA) is below 50,000, Cochran's correction formula was applied, resulting in a revised target of 354 participants.

$$n_1 = \frac{384}{1 + \frac{384}{4660}}$$

$$n_1 = 354$$

According to the above, this study aimed for a target of 354 respondents. Over 400 responses were initially collected to take into account possible data loss after data cleaning. After data cleaning and screening for eligibility, a total of 317 valid responses remained for final analysis. Although this number is slightly below the Cochran target, the sample size was still large enough to support reliable statistical inference. Faul et al. (2009) demonstrated that, in general, a minimum of 107 cases is sufficient to detect medium effect sizes with 0.80 power of $\alpha = .05$ in multiple regression analyses, which supported the sample size in this study's mediation model. According to Hair et al. (2010) and Kline (2016), having more than 200 participants is considered sufficient for statistical techniques such as multivariate analysis. Since this study retained 317 valid responses, the sample size was still adequate to meet the study's objectives.

3.3 Instruments

In the questionnaire, there were five parts that was able to assist to gather information. The first section was the information sheet and consent form for the participants. It was followed by the validated questionnaires which covered Section A, B, C and D. Section A comprised of the demographics of the participants, Section B consisted of the mindfulness measure. Section C was the measurement of work engagement whereas Section D was to measure WLB amongst the participants.

3.3.1 Mindful Attention Awareness Scale

The MAAS developed by Brown and Ryan (2003), is a 15-item (1-6 Likert scale) questionnaire designed to examine dispositional or trait mindfulness. Permission to use the Mindful Attention Awareness Scale (MAAS) was obtained from the scale author, Dr. Kirk Warren Brown, as the instrument is publicly available for research purposes (see Appendix B). The MAAS has also demonstrated strong construct and convergent validity, with a stable one-factor structure (Brown & Ryan, 2003), and its psychometric properties have been further confirmed in more recent validation studies

(Black et al., 2012). The MAAS assesses an individual's predisposition for mindfulness or mindlessness. Both attention and awareness of present events and experiences are different in people. According to Miller (2019), people's innate capabilities are different because of their levels of discipline, personality, and self-regulation. In order to keep dispositional mindfulness as an impartial construct, this measure deliberately eliminates mood, attitude, and motivation, focusing instead on present-moment awareness and attention to experiences without judgment.

The overall mindfulness score is computed as the mean of the 15 items, resulting in a possible range from 1 to 6. Higher scores represents greater dispositional mindfulness, whereas lower scores reflect higher levels of mindlessness (Brown & Ryan, 2003). The reliability analysis for the original study yielded a Cronbach's Alpha of 0.82, indicating a good internal consistency. The scores obtained in this measurement for mindfulness have a strong correlation with self-consciousness, rumination, and self-reflection. Individuals who score higher according to this assessment have greater levels of positive affect, self-esteem, optimism, and self- actualization, as well as lower levels of neuroticism, anxiety, despair, and negative effects. The MAAS analyses over time the different frequencies of mindful states. It is also a measurement that taps consciousness linked to self- regulation as well as other aspects of well-being (Miller, 2019).

In the Likert scale of MAAS, 1 is almost always, 2 is very frequently, 3 is somewhat frequently, 4 is somewhat infrequently, 5 is very infrequent and 6 is almost never.

Below is example of the statements according to the MAAS:

1. I could be experiencing some emotion and not be conscious of it until sometime later.

2. I break or spill things because of carelessness, not paying attention, or thinking of something else.

3. I find it difficult to stay focused on what's happening in the present.

3.3.2 Utrecht Work Engagement Scale

To measure work engagement, a valid and reliable self-reporting questionnaire, UWES is employed. According to Schaufeli and Bakker (2002), UWES employs three specific measures to assess work engagement which are vigor, dedication and absorption. It is designed to measure work engagement on an individual level as well as at a group level. The UWES demonstrated strong construct validity, with a stable three-factor structure (vigor, dedication, and absorption) confirmed across multiple samples (Schaufeli et al., 2002; Schaufeli & Bakker, 2004). Convergent validity has also been supported through positive associations with job satisfaction and well-being, and negative associations with burnout. Permission to use the UWES for academic research was obtained in accordance with the authors guidelines (see Appendix B). The original study demonstrated high internal consistency for the total scale $\alpha = .92$ to .93 and its subscales which are vigor $\alpha = .72$ to .80, dedication $\alpha = .89$, and absorption $\alpha = .73$ to .78 across independent samples (Schaufeli et al., 2002). It is scored by totaling the overall amount and interpreted as higher scores represent higher work engagement (Rosenthal, 2014).

The 17 statements in the UWES are mainly about how an individual feels towards their job. The Likert scale ranges from 0 to 6 where 0 is never, 1 is almost never, 2 is rarely, 3 is sometimes, 4 is often, 5 is very often and 6 is always.

3.3.3 WLB Scale

The WLB items, developed by Brough et al. (2009), were used to assess employees' perceptions of balance between work and non-work life. The WLB Scale has shown strong construct and convergent validity, with factor analyses confirming a single underlying WLB dimension and significant associations with job satisfaction, psychological well-being, and lower work–family conflict (Brough et al., 2014). Permission to use this scale for academic purposes was obtained in line with the authors usage guidelines (see Appendix B). The scale has also demonstrated acceptable internal consistency, with reliability coefficients ranging from .84 to .94 across multiple occupational samples (Brough et al., 2014). A five-point Likert scale was used (1 = strongly disagree to 5 = strongly agree), with higher scores indicating greater perceptions of balance. One item in the scale (Item 2) is reverse scored, which is item number 2.

The WLB scale consists of 4 items which are:

WLB1 = “I currently have a good balance between the time I spend at work and the time I have available for non-work activity”

WLB2 = “I have difficulty balancing my work and non-work activity”

WLB3 = “I feel that the balance between my work demands and non-work activity is currently about right”

WLB4 = “Overall, I believe that my work and non-work activity are balanced”

3.4 Procedure

The ethics application and approval process for this study began with the submission of the research proposal, which included the proposed methodology, instruments, and a detailed description of participant involvement, to the UTAR Scientific and Ethical Review Committee (SERC) [Approval No: U/SERC/93/2023]. The study required ethical approval to ensure that all protocols followed the principles set forth by the Declaration of Helsinki (World Medical Association, 2013) for research involving human subjects. The collection of personal data necessitated careful adherence to criteria on confidentiality, informed consent, and participant well-being, making ethical considerations a central aspect of the study (Babbie, 2021).

In line with pandemic related standard operating procedures, all data were collected through online surveys. The questionnaires were administered using Qualtrics, which was selected for its security, ease of use, and capacity to reach a wide pool of respondents while protecting participant confidentiality (Wright, 2006). To reduce common issues in online data collection, such as low response rates and incomplete surveys, participants were provided with clear instructions and periodic follow-up reminders (Nayak & Narayan, 2019).

The survey link was circulated using multiple channels to reach the target group of auditors. Distribution methods included circulating the questionnaire through professional and social media platforms such as Facebook groups, LinkedIn, WhatsApp, direct emails to audit firms, and personal contacts. A snowballing approach was also employed, whereby initial respondents were encouraged to share the survey link with their colleagues. This combination of strategies facilitated broader access to the target population while ensuring the sample remained relevant to the study's objectives.

Prior to completing the survey, participants were provided with an online informed consent form outlining the research objectives, voluntary nature of participation, right to withdraw, and details on data confidentiality and storage (Israel, 2015). Only respondents who gave consent were permitted to proceed. Following data collection, responses were analysed using the Statistical Package for the Social Sciences (SPSS) version 26 for descriptive, correlation, and mediation analyses.

3.5 Data analysis

In order to analyze the data collected from the chosen participants, SPSS 26.0 was able to serve the purpose of this study. SPSS was used to analyze and interpret the data from the questionnaire that consisted of four sections. The software was able to evaluate the demographics and descriptive statistics obtained.

A normality test was conducted to determine whether the sample data used in this study were normally distributed. In a normal distribution, the shape of the distribution is symmetrical and is characterized by its mean and standard deviation (Khatun, 2021).

Next, Pearson's correlation coefficient would be employed to determine the statistical link, or association between the dependent variable, mediator as well as the independent variables. Due to the fact that this statistical approach is based on the concept of covariance, it is recognized as the best way to assess the link between the variables of this study. It indicates the presence of correlation and the direction of relationship between these variables (Schober et, al. 2018).

Conditional Process Analysis, also known as the analysis of moderated mediation, is the integrated analytical analysis of mediation and moderation and was used to explain and comprehend conditional nature of the processes through which the variable transmitted its link or effect on one another (Hayes, 2013). PROCESS is a tool extensively employed in many researches used for Ordinary Least Squares (OLS) observations and for the study of logistic regression paths.

3.6 Reliability

Cronbach's Alpha coefficient was utilized to determine that the measuring tools used in this investigation were internally consistent and reliable. This statistical measure is extensively used to assess the dependability of scales in social science research. A reliability test was performed on the three important variables: mindfulness, work engagement, and WLB. Each of these constructs was assessed using known scales, as described below.

Brown and Ryan (2003) developed the Mindful Attention Awareness Scale (MAAS), which consists of 15 items assessing individuals' dispositional mindfulness. The reliability analysis based on the study sample (n = 317) yielded a Cronbach’s alpha of 0.80. According to Nunnally (1978), an alpha coefficient greater than 0.70 is acceptable, whereas values greater than 0.90

suggest that the instrument is extremely dependable. This findings shows an acceptable internal consistency, suggesting that the MAAS items consistently measured dispositional mindfulness among Malaysian auditors.

Schaufeli and Bakker (2003) established the Utrecht Work Engagement Scale (UWES), which measures work engagement in three dimensions: vigor, dedication, and absorption. The UWES contains 17 items measuring vigor, dedication, and absorption. The original validation study reported strong internal consistency, with Cronbach alpha values ranging from .92 to .93 for the total scale and from .72 to .89 for the three subscales (Schaufeli et al., 2002). More recent validation work has also supported the reliability of the instrument, with studies reporting Cronbach alpha values close to .90 across diverse samples (Wickramasinghe et al., 2018). Together, these findings indicate that the UWES is a consistently reliable measure of work engagement.

The WLB Scale, which included four items derived from Brough et al. (2009), was used to assess participants' perspectives of their WLB. The reliability test for this scale yielded a Cronbach's Alpha of 0.77. This exceeds the value for acceptable reliability (Nunnally, 1978), demonstrating that the items reliably assessed perceptions of balance between work and non-work life.

Overall, the reliability analysis revealed that all three instruments employed in this study achieved satisfactory internal consistency. These findings justify the use of these scales to measure mindfulness, work engagement, and WLB among Malaysian auditors, guaranteeing that the data collected is both trustworthy and consistent.

3.7 Pilot Study

A pilot study was conducted to test the reliability of the instruments used within the target group. Connelly (2008) suggested that the sample size of a pilot study should be 10% of the sample size of the larger actual study. In this study it was a sample size of 35 people because that was 10% of the projected sample size for the parent study, which was 354.

The pilot questionnaires were distributed via Qualtrics to known contacts, who were requested to circulate them within their organizations located in Seremban, Cyberjaya, and Ipoh. Recruitment was further supported through snowballing, whereby participants shared the survey link with colleagues through emails and social platforms. This approach allowed responses to be obtained from a small but diverse group of auditors, while ensuring that the pilot data did not overlap with the participants recruited for the main study.

The reliability analysis from the pilot study produced high Cronbach's alpha values for all three scales, α ranging from .89 to .98. Although values above .90 can sometimes suggest that items are very similar, they may also simply reflect strong consistency when the scale is short and measures a single, well-defined concept (Tavakol & Dennick, 2011; Streiner, 2003). In addition, because pilot studies are usually based on small samples, alpha values can appear inflated and less stable (Bonett & Wright, 2015). In this context, the pilot reliability results were considered satisfactory, and the instruments were retained for use in the main study. Table 3.1 shows the reliability for scales tested in the pilot test and real study.

Table 3.1

Reliability of the Scales

Scales	No of items	Pilot study (*n*=35)	Actual study (*n*=317)
Mindfulness Attention Awareness Scale	15	0.89	0.80
Work Engagement Scale	17	0.92	0.90
WLB Scale	4	0.98	0.77

CHAPTER 4

RESULTS

4.1 Introduction

In this chapter, data is collected and analyzed through a well-defined method, focusing on statistical analysis. It answers the research questions and provide insight into the relationships between these variables in the context of the Malaysian audit professionals. The chapter is divided into a few sections, each of which focuses on examining a particular research subject and providing related findings.

4.2 Normality Test

A normality test is a way to check if a dataset follows a normal distribution, which looks like a bell curve and is symmetrical. This is important because the prerequisite or assumption for many statistical tests is that the data is normally distributed. If the data is normal, the results of these tests will be more reliable and accurate. By confirming normality, parametric tests can be confidently applied to analyze data and draw valid conclusions. (Ghasemi & Zahediasl, 2012).

The assumption of normality was tested for three key variables in the study which are mindfulness, work-engagement, and WLB using visual inspection of Q–Q plots and descriptive statistics (see Appendix E**).** All three variables had 317 valid cases with no missing data, ensuring a thorough analysis. As a result, it can be concluded that the data for mindfulness, work engagement and

WLB were approximately normal and were still appropriate due to the large sample size. Hence, parametric tests may be applied in the subsequent analyses.

4.2.1 Univariate Outliers

A univariate outlier refers to a data point that deviates significantly from the rest of the data for a single variable (Shein & Fitrianto, 2017). To detect univariate outliers, Z-scores were calculated for mindfulness, work engagement, and WLB. Observations with Z-scores beyond ±3 were identified as potential outliers. The analysis revealed no univariate outliers for the three variables, confirming the data's suitability for further statistical analyses.

4.2.2 Histogram

A histogram is a graphical representation of the frequency distribution of a dataset. It provides an overview of how data values are distributed across different intervals. For this study, the histograms for mindfulness, work engagement, and WLB were examined. An acceptable range for a normally distributed histogram is that it should appear approximately bell-shaped and symmetric (Das, 2016). All three variables exhibited histograms that met this criterion, indicating normality.

4.2.3 Q-Q Plot

A Q-Q (quantile-quantile) plot is a graphical tool used to compare the distribution of a dataset with a theoretical distribution, such as the normal distribution. In a Q-Q plot, data points that fall closely along the diagonal line suggest that the data are normally distributed (Das, 2016). For this study, the Q-Q plots for mindfulness, work engagement, and WLB displayed points closely aligned to the diagonal, further supporting the normality assumption.

4.2.4 Skewness and Kurtosis

Skewness and kurtosis are important statistical measures used to evaluate whether a dataset follows a normal distribution. Skewness indicates the degree of asymmetry in the data, with values near zero reflecting a balanced distribution. Kurtosis, on the other hand, measures the sharpness or flatness of the data's peak, with acceptable values typically falling within the range of ±2 (Das, 2016). For this study, the skewness and kurtosis values for mindfulness, work engagement, and WLB were all within this acceptable range, confirming that the distributions of these variables align well with the assumption of normality. Table 4.1 shows the descriptive data for skewness and kurtosis.

Table 4.1

Descriptive Data for Skewness and Kurtosis

Variable	Skewness	Kurtosis
WLB	-0.15	-0.48
Mindfulness	0.20	-0.17
Work Engagement	0.88	-0.58

4.2.5 Kolmogorov-Smirnov(K-S) Test

The Kolmogorov–Smirnov (K-S) test was conducted to assess normality. All three variables produced significant results ($p < .001$), which would suggest non-normality. However, these tests are known to be sensitive with large sample sizes, where even minor deviations can appear significant

(Ghasemi & Zahediasl, 2012). In this study, the sample size was N=317, so greater emphasis was placed on skewness, kurtosis, histograms, and Q-Q plots, all of which indicated approximate normality. Furthermore, the Central Limit Theorem states that with larger samples, the sampling distribution approaches normality, which makes parametric tests reliable even when the data are not perfectly normal (Field, 2018). Therefore, despite the significant test results, the data were treated as sufficiently normal for parametric analyses.

4.3 Descriptive Statistics

Descriptive statistics summarize and explain data by showing key features like mean, median, mode, range and standard deviation which helps to see the patterns and understand the data better.

4.3.1 Background of Participants

The demographic data gathered from the participants were analyzed using descriptive statistics with SPSS. Table 4.2 shows the distribution of respondents' age, race and gender, revealing a diverse age range among the 317 participants. Most respondents were aged between 25-34 years, representing 45.40% (*n*=144) of the sample. The least represented age group was 45-54 years, constituting 10.40% (n=33) of the population. Gender distribution was also examined, with a higher percentage of female participants which is 54.90% (n=174). Ethnic composition was predominantly Chinese, accounting for 44.50% (n=141) of the respondents. In terms of work experience, the largest group of participants had 3-5 years of experience which composed of 39.10% (n=124). These comprehensive demographic insights set an in-depth analysis of the study’s findings

Table 4.2

Demographic Information of Respondents (N = 317)

	N	%	*M*	*SD*
Age	317		41.46	12.67
Gender				
Male	133	42.00		
Female	174	54.90		
Non- binary & Prefer not to say	10	3.20		
Race				
Malay	90	28.40		
Chinese	141	44.50		
Indian	63	19.90		
Others	23	7.30		
Years of working				
3-5 years	124	39.10		
6-10 years	44	13.90		
More than 10 years	38	12.00		
More than 20 years	111	35.00		
Marital Status				
Single	104	32.80		
Married	201	63.40		
Divorced	12	3.80		

Note. n = Number, % = Percentage, *M* = Mean, *SD* = Standard Deviation.

4.4 Inferential Statistics

Inferential statistics were employed to examine the relationships between mindfulness, work engagement, and WLB. These statistical analyses enabled the results from the sample (N = 317) to be generalized to the population of Malaysian audit professionals.

4.4.1 Relationship between Mindfulness and Work Engagement

H1: Is there a significant positive relationship between mindfulness and work engagement among Malaysian audit professionals?

Table 4.3 shows the results of Pearson correlation between mindfulness, work engagement and WLB. Results show that there is a significant positive relationship between the mindfulness and work engagement among Malaysian audit professionals, r (315) =.43, p <.001. The higher the mindfulness, the higher the work engagement. Thus, the results of the correlation analysis do support the research hypothesis and show that mindfulness and work engagement are moderately related among Malaysian audit professionals.

Table 4.3

Correlation between Mindfulness, Work Engagement and WLB

	1	2	3
1. Mindfulness	1		
2. Work Engagement	0.43**	1	
3. WLB	0.41**	0.34**	1

Note. ***p* < .001

4.4.2 Relationship between Work Engagement and WLB

H2: Is there a significant positive relationship between work engagement and WLB among Malaysian audit professionals?

The outcomes of the Pearson correlation showed that there is a significant positive relationship between work engagement and WLB, r (315) =.34, p <.001 among Malaysian audit professionals. The higher the work engagement, the higher the WLB. Hence, these findings support the hypothesis that there is a moderate positive association between work engagement and WLB among Malaysian audit professionals.

4.4.3 Relationship between Mindfulness and WLB

H3: Is there a significant positive relationship between mindfulness and WLB among Malaysian audit professionals?

The results for Pearson correlation show that there is a significant positive relationship between mindfulness and WLB, r (315) = .41, p <.001 among Malaysian audit professionals. The higher the mindfulness, the higher the WLB. Thus, the results of the correlation analysis do support the research hypothesis and show that mindfulness and WLB are moderately associated among Malaysian audit professionals.

4.4.4 Mediating role of Work Engagement between Mindfulness and WLB

H4: Does work engagement mediate the relationship between mindfulness and WLB among Malaysian audit professionals?

To analyze the mediating role of work engagement, PROCESS macro in SPSS was used with a sample size of 317 participants and 5000 bootstrap resamples. Mindfulness (X) was set as the predictor variable, work engagement (M) was set as the mediator, and WLB (Y) as the outcome variable.

The total effect of mindfulness on WLB was significant, $b = 0.36$, SE = 0.05, $t(315) = 8.03$, $p < .001$, 95% CI [0.28, 0.45], showing that higher levels of mindfulness was associated with better WLB. This total effect includes both the direct and indirect effects of mindfulness on WLB.

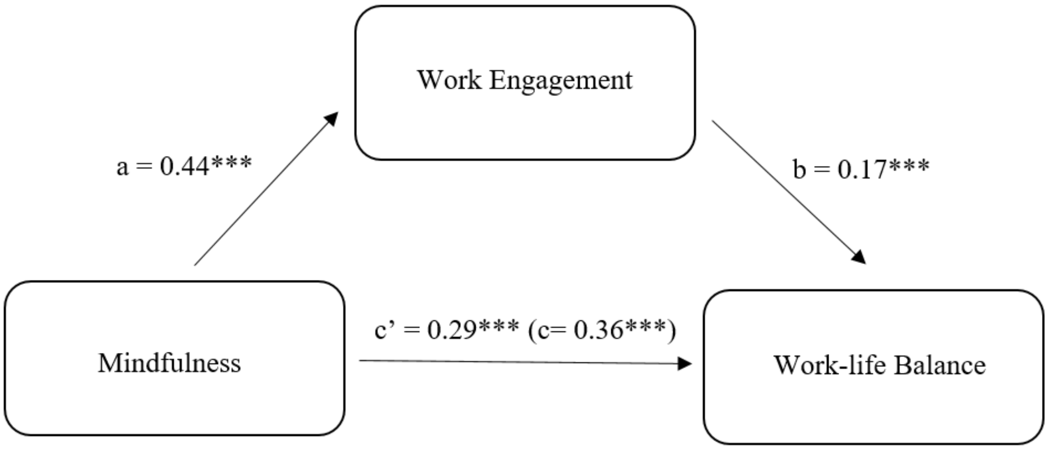
The direct effect of mindfulness on WLB remained significant, $b = 0.29$, SE = 0.05, $t(314) = 5.86$, $p < .001$, 95% CI [0.19, 0.38]. This supports the idea that mindfulness contributes to improved WLB independent of work engagement, possibly through mechanisms such as enhanced emotional regulation and reduced stress (Good et al., 2016; Hulsheger et al., 2013).

The indirect effect of mindfulness on WLB through work engagement was also significant, $b = 0.08$, BootSE = 0.02, 95% CI [0.03, 0.13], as the bootstrapped confidence interval does not include zero. This highlights the mediating role of work engagement in the relationship. Additionally, the completely standardized indirect effect ($b = 0.09$, 95% CI [0.04, 0.13]) confirms the meaningful contribution of work engagement in explaining how mindfulness enhances WLB.

These results support a partial mediation model, where mindfulness improves WLB both directly and indirectly through work engagement. Tables 4.5 and 4.6 present the regression coefficients and the effects (direct, indirect, and total) of the mediation model, all of which were statistically significant.

Figure 4.1

Mediation Model of Mindfulness and Work-life Balance with Work Engagement as a Mediator.



Note. The mediation model shows the relationship between mindfulness and WLB, with work engagement as a mediator. Standardized regression coefficients are reported, the total effect of mindfulness on WLB is given in parentheses. ***p < .001.

Table 4.4

Mediation results for Mindfulness, Work Engagement and WLB

Variables	*b*	*SE*	*t*	*p*	95% CI
M → WE	0.44	0.05	8.37	<.001	[0.34, 0.55]
M → WLB (Direct)	0.29	0.05	5.86	<.001	[0.19, 0.38]
WE → WLB	0.17	0.05	3.63	<.001	[0.08, 0.26]

Note. M = Mindfulness, WE = Work Engagement, WLB = Work- Life Balance

Table 4.5

Indirect, Direct and Total effect of variables

Effect	*b*	*SE* / Boot*SE*	95% CI
Indirect	0.08	0.02	[0.03, 0.13]
Direct	0.29	0.05	[0.19, 0.38]
Total	0.36	0.05	[0.28, 0.45]

*Note. CI = Confidence Interval. All effects significant at ***$p < .001$*.

4.5 Result Summary

In conclusion, the findings provide empirical support for the relationships between mindfulness, work engagement, and WLB among Malaysian audit professionals. Mindfulness appears to be positively associated with both work engagement and WLB, with work engagement serving as a mediator in the pathway between mindfulness and WLB. The results showed that the indirect effect of mindfulness on WLB through work engagement was significant, thus, supporting our hypothesis that work engagement acts as a mediator in the relationship between mindfulness and WLB. It implies that mindfulness not only directly affects WLB but also partially does so indirectly by enhancing work engagement, which subsequently improves WLB.

CHAPTER 5

DISCUSSION

5.1 Introduction

In the context of the study's objectives, this chapter goes deeply into the discussion of the research findings and their implications. The purpose of this chapter is to interpret the research results, respond to the research questions, and provide suggestions for future research as well as practical applications for practitioners.

5.2 Mindfulness and Work Engagement Among Malaysian Audit Professionals

The first research question sought to investigate the relationship between mindfulness and work engagement among Malaysian audit professionals.

There is a significant positive relationship between mindfulness and work engagement among Malaysian audit professionals. The findings of this study is consistent with the broaden-and-build theory, which supports this research framework (Fredrickson, 2004). Mindfulness contributes to work engagement by cultivating positive emotions that broaden the thought-action repertoires which acts as a catalyst to build enduring resources. Consistent with this framework, workplace interventions grounded in broaden-and-build show that mindfulness increases work engagement, positive affect, and hope while reducing fatigue, and that supportive, trusting workplace relationships further amplify these resource building effects on employee work engagement (Michel et al., 2021; Fiaz et al., 2023). Recent studies have backed this relationship, showing that mindfulness fosters work engagement by enhancing mediators such as emotional regulation, work meaningfulness job satisfaction and job competence (Chen et al., 2022; Han et al., 2025)

According to earlier studies, mindfulness has been shown to significantly affect work engagement by fostering heightened awareness, cognitive flexibility, and emotional regulation, all of which are essential components of an engaged and focused mindset in the workplace (Hulsheger et al., 2013). This is because the practice of mindfulness enhances individuals' ability to concentrate on the present moment without being overwhelmed by stress or distractions, thereby promoting a deeper sense of involvement and absorption in their work tasks (Good et al., 2016). By cultivating a non-judgmental and accepting attitude toward one's experiences, mindfulness allows individuals to approach work-related obstacles with a more positive and adaptive mindset, leading to increased job dedication, enthusiasm, and a sense of purpose (Good et al., 2016).

Moreover, the development of mindfulness has been linked to improved emotional resilience and stress management, enabling employees to navigate demanding work environments more effectively and maintain a high level of engagement even in the face of difficulty (Hülsheger et al., 2013). Together, these results illustrate the critical role that mindfulness plays in developing a more dedicated and engaged workforce, as well as the potential benefits that mindfulness can have for improving both organizational performance and employee well-being (Liu et al., 2020). While the positive outcomes of mindfulness in organizational settings are apparent, recent discussions have emphasized the importance of recognizing its limitations and potential misapplications. Kelly (2022) critically argues that the concept of mindfulness can sometimes be misunderstood or implemented in a mindless manner which is reduced to a productivity tool rather than a genuine practice of awareness and presence. In some workplaces, applying mindfulness superficially may overlook deeper workplace problems that affect engagement. This perspective emphasizes the need for organizations to adopt mindfulness programs that are authentic, contextually sensitive, and ethically grounded. For Malaysian audit firms, this implies that mindfulness initiatives should go beyond surface-level stress reduction to genuinely cultivate awareness, compassion, and reflective capacity among employees. By ensuring that mindfulness is practiced meaningfully rather than mindlessly, audit organizations can sustain its long-term benefits on engagement and well-being.

A few findings on the relationship between mindfulness and work engagement have slightly varied, with some studies not finding a substantial positive correlation between these variables. For instance, Donald et al. (2020) explored this relationship and noted that while there are indications of potential benefits, the evidence is not consistently strong across different work settings and populations. This variability in findings suggests that factors such as the specific nature of the workplace, the intensity of mindfulness interventions, or the characteristics of the participants could influence the outcomes. Additionally, a review by Bartlett et al. (2021) on mindfulness-based programmes in the workplace to reduce stress and enhance well-being highlighted the complex and context-dependent nature of these interventions. Their findings implied that under certain conditions or specific organizational situations, mindfulness might not directly translate into increased work engagement. These studies highlight the need for an in-depth understanding of the conditions under which mindfulness impacts work engagement.

5.3 Work Engagement and Work Life Balance Among Malaysian Audit Professionals

There is a significant positive relationship between work engagement and WLB. There are many empirical studies that have substantiated this positive relationship, signifying that higher levels of work engagement facilitate an enhanced sense of WLB (Bjork-Fant et al., 2023; Chen & Powell, 2012). Chen and Powell (2012) found that work engagement contributes to work-family enrichment, as it helps employees build resources. Wood et al. (2020) provide a review of how work engagement has often been conceptualized as a predictor of WLB, while also noting that some evidence suggests reciprocal effects between the two variables. They further noted that engagement contributes to WLB because it equips employees with additional energy and psychological resources, which can be invested in both work and non-work domains. In support of this, Listau (2017) found that components of work engagement, particularly vigor and dedication are positively related to work-home facilitation, this implies that energy and commitment at work can spill over beneficially into personal life. In a study among police personnel, Bishnoi and Singh (2024) found a significant positive relationship between work engagement and WLB, suggesting that even in high-demand, intensive roles, engaged employees tend to report better alignment between their work and non-work lives.

According to COR theory by Hobfoll (2001), individuals are motivated to acquire, protect, and build resources such as energy, skills, and psychological resilience. Work engagement, characterized by vigor, dedication, and absorption, reflects a state in which employees actively invest and generate these resources at work (Schaufeli et al., 2002). Engaged employees accumulate personal resources such as positive affect, self-efficacy, and resilience that not only help them manage job demands but also spill over into their non-work domains (Bakker & Demerouti, 2017). This resource spillover gives a sense of balance, as the energy and coping skills developed at work are transferred to the non-work life, enhancing overall WLB. Recent evidence supports this pathway; for example, Bjork-Fant (2023) found that higher work engagement was positively associated with perceptions of work-life balance across European welfare states. These findings highlight that the benefits of mindfulness on WLB are partially explained through the resources generated by greater work engagement, consistent with COR theory.

Wood et al. (2020) discovered that there was a bidirectional relationship between the two variables in their study about the correlation between WLB and employee engagement. More recently, Kobayashi et al. (2025) examined bidirectional longitudinal paths between work–family conflict and work engagement, further highlighting the interplay. It is also important to highlight that the multidirectional and diverse relationship between work engagement and WLB is affected by a range of organizational and interpersonal variables such as job design, organizational support, and personal resilience strategies (Wood et al., 2020). All in all, it can be understood that the higher the levels of work engagement, the higher the levels of WLB among Malaysian audit professionals and vice versa.

5.4 Mindfulness and Work Life Balance Among Malaysian Audit Professionals

The third research question was to study whether there was a relationship between mindfulness and WLB among Malaysian audit professionals.

There is a significant positive relationship between mindfulness and WLB among Malaysian audit professionals. This is supported by a study by Althammer et al. (2021) which mentions that mindfulness interventions improve employees ability to detach from work, ultimately enhancing their overall well-being and promoting a better WLB. Employees who practice mindfulness are less distracted and stressed, making it easier to separate work from personal life. In the workplace, mindfulness improves cognitive flexibility and emotional regulation, making it easier to balance work and personal life (Good et al., 2016). Research shows that mindfulness reduces role conflict, allowing employees to better separate work from personal life, which in turn improves WLB (Allen & Kiburz, 2012). Organizations that promote mindfulness practices also report improvements in employee satisfaction and a healthier work-life interface (Hülsheger et al., 2013).

More recent studies have also substantiated this positive relationship between mindfulness and WLB. For example, Muharrani et al. (2024) show that emotional regulation mediates the relationship between mindfulness and WLB among air traffic controllers, highlighting how mindfulness helped individuals regulate their emotions better and therefore are better equipped in managing their work and non-work lives. Similarly, Lin et al. (2024) found that mindfulness was positively associated with perceived WLB among nurses, showing its relevance in high-demand professional contexts. As a result, it can be concluded that Malaysian audit professionals with higher mindfulness levels tend to experience better WLB.

5.5 Work Engagement as a Mediator Between Mindfulness and Work Life Balance Among Malaysian Audit Professionals

The fourth research question of this study is to investigate whether work engagement mediates the relationship between mindfulness and WLB among Malaysian audit professionals.

The mediation analysis confirmed that work engagement mediates the relationship between mindfulness and WLB. Mindfulness has been shown to improve work engagement by fostering better emotional regulation, cognitive flexibility, and reducing reactive responses, which contributes to increased involvement in work (Zivnuska et al., 2016). Enhanced work engagement results in greater role clarity, higher job satisfaction, and lower levels of occupational stress, all of which are essential for achieving a better WLB (Salanova et al., 2005).

This study is significant because to the best of the researcher's knowledge, no prior study in Malaysia has tested this exact model linking mindfulness to WLB with work engagement as the mediator. Previous research has largely examined these variables in pairs, such as mindfulness predicting work engagement, work engagement contributing to WLB, or mindfulness directly predicting better WLB (Bishnoi & Singh, 2024; Minh et al., 2022; Zivnuska et al., 2016). Similarly, studies grounded in the Job Demands–Resources (JD-R) model highlight work engagement as a key mechanism through which personal and organizational resources translate into improved well-being (Schaufeli & Bakker, 2004). By integrating these theories of evidence, the present study extends the literature by empirically demonstrating that mindfulness contributes to WLB indirectly through heightened work engagement. Overall, the analysis underscores that the positive impact of mindfulness on WLB is partially mediated through increased work engagement for Malaysian audit professionals.

5.6 Implications

5.6.1 Theoretical Implications

The findings of this study shed light on the understanding of how mindfulness, work engagement, and WLB interact, reinforcing both the broaden-and-build theory (Fredrickson, 2001) and the COR theory (Hobfoll, 1989).

According to the broaden-and-build theory, positive emotions expand individuals' ways of thinking and acting, helping them build lasting personal and psychological resources (Fredrickson, 2013). Within the workplace, mindfulness serves as an important source that fosters these positive emotions by encouraging present-moment awareness and non-judgmental focus (Good et al., 2016). For auditors who often face long hours and high cognitive demands, mindfulness enables clearer thinking, emotional regulation, and resilience. These qualities allow employees to stay focused and motivated, which in turn fosters greater work engagement. Thus, mindfulness not only broadens employees' attention and adaptability but also builds enduring resources like optimism, composure, and self-efficacy that strengthen engagement over time.

Subsequently, the COR Theory explains how employees use and sustain the resources gained through work engagement. Individuals strive to gain, protect and expand valuable resources such as time, energy, and emotional stability (Hobfoll, 1989, 2001). When employees experience high engagement that is characterized by vigor, dedication, and absorption (Schaufeli et al., 2002), they are more likely to generate and preserve resources. These positive resources can then "spill over" from one domain to the other, for example from their work life to their non-work life, enabling employees to better manage their lives in both domains, thus having and improved perception of balance between domains (Ten Brummelhuis & Bakker, 2012)..

By integrating both theories, this study illustrates a complete process which is mindfulness cultivates positive emotions and psychological resources that lead to work engagement through the broaden-and-build theory, and through engagement, resources are gained, sustained and transferred to enhance WLB through the COR Theory. This dual-theoretical explanation provides a clearer understanding of how mindfulness operates in professional contexts as a catalyst for improved work engagement that then leads to a better WLB.

5.6.2 Practical Implications

The positive association between mindfulness and work engagement underscores the practical utility of incorporating mindfulness practices within the auditing profession. Implementing mindfulness training programs, such as meditation sessions or workshops, can be a strategic initiative for audit firms. These programs can equip auditors with skills to manage stress, enhance their focus, and improve their overall mental well-being, thereby indirectly fostering a conducive work environment and potentially enhancing work quality and productivity. These workshops will be tailored specifically for auditors, addressing the unique challenges of long hours, client demands, and regulatory pressures. The sessions will begin with a brief introduction, followed by stress management techniques inspired by Jon Kabat-Zinn's Mindfulness-Based Stress Reduction (MBSR) program from the University of Massachusetts Medical Centre (Nash, 2022). Participants will learn how to use mindfulness to improve focus and attention, before moving on to strategies for maintaining WLB. The final session will feature interactive breakout discussions, allowing participants to engage in experiential exercises and share their own experiences, making the workshop both practical and collaborative (Nash, 2022). Throughout these sessions, auditors will be provided with tools and resources with which to apply mindfulness to real audit challenges. To ensure feasibility the workshops can be delivered in a 2 to 3-hour format, with virtual or in-person options to fit auditors' schedules, and costs reduced by using internal facilitators. Integrating them into existing wellness programs will boost engagement and support employee well-being and productivity (Tortolani et al., 2018).

Given the identified relationship between work engagement and WLB, audit firms might consider strategies to enhance work engagement as a pathway to improved WLB for auditors. This could involve creating an empowering work environment that provides auditors with opportunities for skill development, autonomy, and meaningful work. Additionally, recognizing and rewarding engagement, providing constructive feedback, and facilitating a supportive work environment can also serve to enhance auditors’ emotional and cognitive connection to their work.

Considering the important role of WLB in employee satisfaction and retention, the practical implications suggest that audit firms could benefit from implementing initiatives that directly support auditors in managing their WLB. Flexible work arrangements, such as remote working options, flexible hours, and compressed workweeks, could be explored. Studies done both among auditors and other professions have shown that flexible work schedules and compressed workweeks allow employees to better manage their personal and professional responsibilities, which directly contributes to improved WLB (Buchheit et al., 2016; Kossek et al., 2014; Persellin et al., 2019). A study done on registered auditors in Sweden, found that flexible work arrangements, such as remote work and adjusted schedules, alleviate burnout and improve auditors' WLB (Buchheit et al., 2016).

Beyond individual practices, cultivating an organizational culture that embodies mindfulness could have far-reaching implications. Encouraging a culture that values presence, attentiveness, and thoughtful communication can enhance interpersonal relationships within the organization and foster a supportive, collaborative work environment. This, in turn, can enhance collective work engagement and contribute to a positive organizational climate that supports WLB.

The findings of this research could also be utilized to inform policy development within audit firms and professional bodies. Policies that support mental well-being, work engagement, and WLB could be developed and implemented, with a particular focus on practical strategies that are informed by the research findings. Moreover, advocating for the importance of these aspects in professional forums, conferences, and publications can raise awareness and potentially drive industry-wide initiatives aimed at enhancing mindfulness, engagement, and WLB within the auditing profession.

Lastly, managing client expectations and workloads is crucial in ensuring that auditors can maintain a healthy WLB. Practical strategies might include transparent communication with clients regarding timelines and workloads, establishing clear boundaries and expectations, and ensuring that auditors have the necessary resources and support to manage client demands effectively without compromising their WLB.

5.7 Limitations

Among the limitations of the study, would be the lack of comprehensive population data on the number of auditors in Malaysia. The data available is a mix of auditors and accountants without distinct numbers for each category. This gap in data presented a challenge in establishing the representativeness of a sample. Due to this, the generalizability of our findings to the entire auditor population in Malaysia is constrained.

Secondly, employing a cross-sectional research design provides a snapshot of the relationships between mindfulness, work engagement, and WLB at a single point in time. This design prevents the ability to infer causality or explore how these relationships might evolve over time (Sekaran & Bougie, 2016). The exploration of how these variables vary and affect one another over time is prevented by the design's one-time data gathering (Little, 2013).

Moving on, auditors, by the nature of their profession, often face significant time constraints. Their demanding schedules and the intensive nature of their work may limit their ability and willingness to dedicate time to filling out questionnaires, especially those requiring thoughtful and reflective responses. As a result, some responses may have been hurried or superficial, lacking the honest reflection needed (Nor et al., 2017).

Another limitation is the one-dimensional approach of mindfulness and work engagement. Recent evidence suggests that different facets of mindfulness such as attention, intention and awareness, can have different associations with stress, well-being, and cognitive outcomes (Gallistl et al., 2024; Mehrabi et al., 2025). Likewise, for work engagement, research such as Listau et al. (2017) shows that while vigor and dedication tend to support positive spillover into non-work life, absorption may not always facilitate balance and can even blur boundaries. By combining all components into single constructs, this study may have masked distinct pathways and underestimated the impact of specific dimensions on WLB.

5.8 Recommendations

The absence of comprehensive data on the number of auditors in Malaysia hinders the study's ability to accurately represent the entire auditor population. To address this limitation, future research could engage in collaborative efforts with relevant regulatory bodies, professional associations, or academic institutions. By fostering partnerships, researchers may gain access to more precise and distinct data that separates auditors from accountants, thereby enhancing the study's generalizability. Researchers may also look to include accountants and auditors as opposed to just focusing on auditors as both auditors and accountants face significant challenges in terms of workload and WLB (Izma, 2018).

The use of a cross-sectional research design provides a snapshot of relationships at a single point in time, limiting the exploration of causality and the evolution of these relationships. To overcome this limitation, researchers might consider adopting a longitudinal approach. This would involve collecting data at multiple time points, allowing for the examination of how mindfulness, work engagement, and WLB unfold over time. This design would help us better understand how these concepts change over time and give us information about what causes them.

The time constraints faced by auditors, coupled with the demanding nature of their profession, pose challenges to data collection, potentially leading to rushed or superficial responses. Future research could explore alternative data collection methods that accommodate their schedules. Leveraging technology, such as mobile apps or remote surveys, might enhance participation and provide auditors with more flexibility. Additionally, researchers should consider refining survey instruments to be concise yet effective, encouraging thoughtful and reflective responses without imposing an undue burden on participants.

Future research could explore these constructs at the dimensional level to uncover more precise patterns. For instance, comparing whether attentional facets of mindfulness predict vigor more strongly than dedication, or whether absorption contributes differently to WLB, would add depth to our understanding of the mechanisms involved. Such analyses could provide richer insights into how specific qualities of mindfulness and engagement interact to shape employees' experiences of balance in their professional and personal lives.

5.9 Conclusion

In conclusion, this study aimed to shed light on the interaction between mindfulness, work engagement, and WLB among Malaysian audit professionals while also looking into the role of work engagement and its mediating role between these variables. The findings of this study showed that there was indeed strong positive relationships between these variables. It also supported the role of work engagement as a mediating factor in the relationship between mindfulness and WLB. Aligning with the broaden-and-build theory (Fredrickson, 2013), the study also highlights the role of mindfulness in enhancing work engagement and, subsequently, improving WLB by fostering positive emotional states. These findings have important implications for the creation of focused treatments intended to promote the WLB and general wellbeing of audit professionals as well as opening the doors to further exploring the role mindfulness plays in regard to WLB for future studies to explore.

References

Abioro, M. A., Oladejo, D. A., & Ashogbon, F. O. (2018). Work life balance practices and employees productivity in the Nigerian university system. *Crawford Journal of Business and Social Sciences*, *8*(2), 49–59.

Ahmad, S. (2017). Determining sample size for research activities: A simplified approach. Malaysian Journal of Business and Economics, 4(1), 49–62.

Aiken, L. S., West, S. G., & Reno, R. R. (2014). *Multiple regression: Testing and interpreting interactions.* Sage.

Aikens, K. A., Astin, J., Pelletier, K. R., Levanovich, K., Baase, C. M., Park,Y. Y., & Bodnar, C. M. (2014). Mindfulness goes to work: Impact of an online workplace intervention. *Journal of Occupational and Environmental Medicine*, *56*(1), 72-731.

Allen, T. D., & Kiburz, K. M. (2012). Trait mindfulness and work–family balance among working parents: The mediating effects of vitality and sleep quality. *Journal of Vocational Behavior*, *80*(2), 372–379. https://doi.org/10.1016/j.jvb.2011.09.002

Allen, T. D., Eby, L. T., Conley, K. M., Williamson, R. L., Mancini, V. S., & Mitchell, M. E. (2015). What do we really know about the effects of mindfulness-based training in the workplace? *Industrial and Organizational Psychology*, *8*(4), 652–661. https://doi.org/10.1017/iop.2015.95

Althammer, S. E., Reis, D., van der Beek, S., & Michel, A. (2021). The mindful worker: How mindfulness relates to work engagement and performance. *Journal of Occupational and Organizational Psychology*, *94*(1), 153–180. https://doi.org/10.1111/joop.12333

Althammer, S. E., Reis, D., van der Beek, S., Beck, L., & Michel, A. (2021). A mindfulness intervention promoting work–life balance: How segmentation preference affects changes in detachment, well-being, and work–life balance. *Journal of Occupational and Organizational Psychology, 94*(2), 282–308. https://doi.org/10.1111/joop.12346

Alves, I., Limao, M., & Lourenço, S. M. (2024). Work Overload, Work–Life Balance and Auditors' Turnover Intention: The Moderating Role of Motivation. *Australian Accounting Review, 34*(1), 4–28. https://doi.org/10.1111/auar.12417

Audit Oversight Board, & Association of Chartered Certified Accountants. (2013). *Optimising Talent in accounting firms: Results of the audit talent survey, Malaysia* [Report]. ACCA. https://www.accaglobal.com/content/dam/acca/global/PDF-technical/other-PDFs/talent-attraction-malaysia.pdf

Audit Oversight Board. (2022). *Annual Report 2021*. Securities Commission Malaysia. https://www.sc.com.my/api/documentms/download.ashx?id=6c13fd0e-0c8c-4c3c-bb6d-0a4d8c5a4c0a

Babbie, E. (2021). *The practice of social research* (15th ed.). Cengage Learning.

Baer, R. A. (2003). Mindfulness training as a clinical intervention: A conceptual and empirical review. *Clinical Psychology: Science and Practice,* 10(2), 125–143. https://doi.org/10.1093/clipsy.bpg015

Baer, R., Smith, G., Hopkins, J., Krietemeyer, J., & Toney, L. (2006). Using self-report assessment methods to explore facets of mindfulness. *Assessment, 13*(1), 27-45.

https://doi.org/10.1177/1073191105283504

Bakker, A. B. (2011). An evidence-based model of work engagement. *Current Directions in Psychological Science, 20*(4), 265-269.

Bakker, A. B. (2011). An evidence-based model of work engagement. *Current Directions in Psychological Science, 20*(4), 265-269.

Bakker, A. B., & Demerouti, E. (2008). *Towards a model of work engagement. Career Development International*, *13*(3), 209–223. https://doi.org/10.1108/13620430810870476

Bakker, A. B., & Demerouti, E. (2017). *Job demands–resources theory: Taking stock and looking forward. Journal of Occupational Health Psychology*, *22*(3), 273–285. https://doi.org/10.1037/ocp0000056

Bakker, A. B., Demerouti, E., & ten Brummelhuis, L. L. (2012). Work engagement, performance, and active learning: The role of conscientiousness. *Journal of Vocational Behavior, 80*(2), 555-564. https://doi.org/10.1016/j.jvb.2011.08.008

Bakker, A. B., Schaufeli, W. B., Leiter, M. P., & Taris, T. W. (2008). Work engagement: An emerging concept in occupational health psychology. *Work & Stress, 22*(3), 187–200. https://doi.org/10.1080/02678370802393649

Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology, 51*(6), 1173-1182.

Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social*

Psychology, 51(6), 1173-1182. https://doi.org/10.1037/0022-3514.51.6.1173

Bartlett, J. E., Kotrlik, J. W., & Higgins, C. C. (2001). Organizational research: Determining appropriate sample size in survey research. Information Technology, *Learning, and Performance Journal, 19*(1), 43–50.

Bartlett, L., Martin, A., Neil, A. L., Memish, K., Otahal, P., Kilpatrick, M., & Sanderson, K. (2021). A systematic review and meta-analysis of workplace mindfulness training randomized controlled trials. *Journal of Occupational Health Psychology, 26*(2), 108-126. https://doi.org/10.1037/ocp0000270

Bartlett, L., Martin, A., Neil, A. L., Memish, K., Otahal, P., Kilpatrick, M., & Sanderson, K. (2021). A systematic review and meta-analysis of workplace mindfulness training randomized controlled trials. *Journal of Occupational Health Psychology, 26*(6), 578–593. https://doi.org/10.1037/ocp0000303

Bataineh, K. A. (2019). Impact of WLB, happiness at work, on employee performance. *International Business Research*, 12(2), 99–112. https://doi.org/10.5539/ibr.v12n2p99

Bataineh, K. A. (2019). Impact of WLB, happiness at work, on employee performance. *International Business Research, 12*(2), 99-112.

Bazerman, M. H., & Moore, D. A. (2013). *Judgment in managerial decision making* (8th ed.). John Wiley & Sons.

Berguig, O., & El Badlaoui, A. (2024). Quality of work life and turnover intention among auditors: Evidence from Morocco. *International Journal of Organizational Analysis*. Advance online publication. https://doi.org/10.1108/IJOA-04-2024-4481

Bishnoi, R., & Singh, S. (2024). Relationship of work engagement and work-life balance among police personnel. *International Journal of Indian Psychology, 12*(3), 1513–1518. https://doi.org/10.25215/1203.148

Bishop, S. R., Lau, M., Shapiro, S., Carlson, L., Anderson, N. D., Carmody, J.,Segal, Z. V., Abbey, S., Speca, M., Velting, D., & Devins, G. (2004). Mindfulness: A proposed operational definition. *Clinical Psychology: Science and Practice, 11*(3), 230–241. https://doi.org/10.1093/clipsy.bph077

Bjork-Fant, C., Sörqvist, P., Haga, A., & Marsh, J. E. (2023). The relationship between work engagement and WLB: A longitudinal study. *Journal of Occupational Health Psychology, 28*(2), 135–148. https://doi.org/10.1037/ocp0000301

Bjork-Fant, M., Hellgren, J., & Sverke, M. (2023). Work engagement and WLB: A reciprocal relationship? *Journal of Occupational and Organizational Psychology, 96*(1), 73–92. https://doi.org/10.1111/joop.12409

Bonett, D. G., & Wright, T. A. (2015). Cronbach's alpha reliability: Interval estimation, hypothesis testing, and sample size planning. Journal of Organizational Behavior, 36(1), 3–15. https://doi.org/10.1002/job.1960

Brough, P., O'Driscoll, M. P., & Kalliath, T. (2009). The WLB self-assessment scale: Development and psychometric evaluation. *Australian Journal of Psychology, 61*(2), 112–121. https://doi.org/10.1080/00049530802113042

Brough, P., Timms, C., O'Driscoll, M. P., Kalliath, T. J., Siu, O. L., Sit, C., & Lo, D. (2009). WLB: A longitudinal evaluation of a new measure across Australia and New Zealand workers. *International Journal of Human Resource Management, 20*(10), 2245–2264.

https://doi.org/10.1080/09585190903126137

Brough, P., Timms, C., O'Driscoll, M. P., Kalliath, T., Siu, O. L., Sit, C., & Lo, D. (2014). Work–life balance: A longitudinal evaluation of a new measure across Australia and New Zealand workers. *The International Journal of Human Resource Management, 25*(19), 2724–2744. https://doi.org/10.1080/09585192.2014.899262

Brough, P., Timms, C., Siu, O.-L., Kalliath, T., O'Driscoll, M. P., Sit, C. H.-P., Lo, D., & Lu, C.-Q. (2013). Validation of the Job Demands-Resources model in cross-national samples: Cross-sectional and longitudinal predictions of psychological strain and work engagement. Human Relations, 66(10), 1311–1335. https://doi.org/10.1177/0018726712472915

Brown, K. W., & Ryan, R. M. (2003). The benefits of being present: Mindfulness and its role in psychological well-being. *Journal of Personality and Social Psychology, 84*(4), 822-848. https://doi.org/10.1037/0022-3514.84.4.822

Brown, K. W., & Ryan, R. M. (2003). The benefits of being present: Mindfulness and its role in psychological well-being. Journal of Personality and Social Psychology, 84(4), 822–848. https://doi.org/10.1037/0022-3514.84.4.822

Brown, K. W., Ryan, R. M., & Creswell, J. D. (2007). Mindfulness: Theoretical foundations and evidence for its salutary effects. *Psychological Inquiry, 18*(1), 211–237.

Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.

Buchheit, S., Dalton, D. W., Harp, N. L., & Hollingsworth, C. W. (2016). A contemporary analysis of accounting professionals' WLB. *Accounting Horizons*, *30*(1), 41–62. https://doi.org/10.2308/acch-51262

Buchheit, S., Dalton, D. W., Harp, N. L., & Hollingsworth, C. W. (2016). WLB perceptions of accounting professionals: The role of flexible work arrangements. *Journal of Business Ethics, 134*(2), 317-331.

Buchheit, S., Dalton, D., Harp, N., & Hollingsworth, C. (2016). Flexible work arrangements and WLB: Perceptions of audit managers and partners. *Behavioral Research in Accounting, 28*(1), 41-56. https://doi.org/10.2308/bria-51242

Caba. (2022, April). More than half of accountants suffer with stress. ICAEW. https://www.icaew.com/insights/viewpoints-on-the-news/2022/apr-2022/more-than-half-of-accountants-suffer-with-stress

Cacioppo, J. T., Gardner, W. L., & Berntson, G. G. (1993). Beyond bipolar conceptualizations and measures: The case of attitudes and evaluative space. *Personality and Social Psychology Review, 1*(1), 3-25.

Carver, C. S., & Scheier, M. F. (1990). Origins and functions of positive and negative affect: A control-process view. *Psychological Review, 97*(1), 19-35.

Catalino, L. I., & Fredrickson, B. L. (2011). A Tuesday in the life of a flourishing college student: The role of positive emotional reactivity in optimal mental health. *Emotion, 11*(4), 938-950.

Chen, Z., & Powell, G. N. (2012). No pain, no gain? A resource-based model of work-to-family enrichment and conflict. *Journal of Vocational Behavior*, *81*(1), 89–98. https://doi.org/10.1016/j.jvb.2012.05.003

Christian, M., Garza, A., & Slaughter, J. (2011). Work engagement: A quantitative review and test of its relations with task and contextual performance. *Personnel Psychology*, *64*(1), 89-136. https://doi.org/10.1111/j.1744-6570.2010.01203.x

Clark SC (2000) Work/family border theory: A new theory of work/family balance. *Human Relations*, *53*(1), 747–770.

Clark, S. C. (2000). Work/family border theory: A new theory of work/family balance. *Human Relations*, *53*(6), 747-770.

Clore, G. L. (1994). Why emotions are felt. *The nature of emotion: Fundamental questions*, 103-111.

Cochran, W. G. (1997). *Sampling techniques* (3rd ed.). John Wiley & Sons.

Cochran, W. G. (1997). *Sampling techniques* (3rd ed.). Wiley.

Cohn, M. A., & Fredrickson, B. L. (2010). In search of durable positive psychology interventions: Predictors and consequences of long-term positive behavior change. *The Journal of Positive Psychology*, *5*(5), 355-366.

Connelly, L. M. (2008). Pilot studies. *MEDSURG Nursing*, *17*(6), 411-412.

Coo, C., & Salanova, M. (2017). Mindfulness can make you happy-and-productive: A mindfulness controlled trial and its effects on happiness, work engagement, and performance. *Journal of Happiness Studies*, *19*(6), 1691–1711. https://doi.org/10.1007/s10902-017-9892-8

Dane, E. (2011). Paying attention to mindfulness and its effects on task performance in the workplace. *Journal of Management*, *37*(11), 997-1018 https://doi.org/ 10.1177/0149206310367948

Dane, E. (2011). Paying attention to mindfulness and its effects on task performance in the workplace. *Journal of Management*, *37*(4), 997-1018.

Das, S. (2016). A brief review of tests for normality. *American Journal of Theoretical and Applied Statistics, 5*(1), 5–12. https://doi.org/10.11648/j.ajtas.20160501.12

Davidson, R. J. (1993). Cerebral asymmetry and emotion: Conceptual and methodological conundrums. *Cognition & Emotion, 7*(1), 115-138.

Dhas, D. (2015). A report on the importance of WLB. *International Journal of Applied Engineering Research, 10*(9), 21659-21665.

Donald, J. N., Sahdra, B. K., Van Zanden, B., Duineveld, J. J., Atkins, P. W., Marshall, S. L., & Ciarrochi, J. (2020). Mindfulness and its role in psychological well-being: A longitudinal examination with American adults. *Mindfulness*, *11*(1), 113-123. https://doi.org/10.1007/s12671-019-01275-4

Dundas, K. (2008). *WLB: Meeting the needs of the 21st-century employee*. *Journal of Business & Economics Research, 6*(3), 35–42.

Eby, L. T., Allen, T. D., Conley, K. M., Williamson, R. L., Henderson, T. G., & Mancini, V. S. (2017). Mindfulness-based training interventions for employees: A qualitative review of the literature. *Human Resource Management Review, 29*(2), 156–178. https://doi.org/10.1016/j.hrmr.2017.03.004

Eby, L. T., Allen, T. D., Conley, K. M., Williamson, R. L., Henderson, T. G., & Mancini, V. S. (2019). Mindfulness-based training interventions for employees: A qualitative review of the literature. Human Resource Management Review, 29(2), 156–178. https://doi.org/10.1016/j.hrmr.2017.03.004

Emslie, C., & Hunt, K. (2009). 'Live to work' or 'work to live'? A qualitative study of gender and WLB among men and women in mid-life. *Gender,* *Work & Organization, 16*(1), 151-172.

Faul, F., Erdfelder, E., Buchner, A., & Lang, A.-G. (2009). Statistical power analyses using G*Power 3.1: Tests for correlation and regression analyses. Behavior Research Methods, 41(4), 1149–1160. https://doi.org/10.3758/BRM.41.4.1149

Fredrickson, B. L. (2001). The role of positive emotions in positive psychology: The broaden-and-build theory of positive emotions. *American Psychologist*, 56(3), 218–226. https://doi.org/10.1037/0003-066X.56.3.218

Fredrickson, B. L. (2001). The role of positive emotions in positive psychology: The broaden-and-build theory of positive emotions. *American Psychologist, 56*(3), 218-226.

Fredrickson, B. L. (2004). The broaden-and-build theory of positive emotions. *Philosophical Transactions of the Royal Society B: Biological Sciences, 359*(1449), 1367-1377. https://doi.org/10.1098/rstb.2004.1512

Fredrickson, B. L. (2004). The broaden-and-build theory of positive emotions. *Philosophical Transactions of the Royal Society of London. Series B: Biological Sciences, 359*(1449), 1367-1377.

Fredrickson, B. L. (2013). Positive emotions broaden and build. In P. Devine &A. Plant (Eds.), *Advances in Experimental Social Psychology, 1*(47), 1-53. https://doi.org/10.1016/B978-0-12-407236-7.00001-2

Frijda, N. H. (1994). Emotions are functional, most of the time. *The nature of emotion: Fundamental questions,* 112-122.

G. C., Smyth, J. M., Burkett, D., & Creswell, J. D. (2018). How mindfulness training promotes positive emotions: Dismantling acceptance skills training in two randomized controlled trials. *Journal* *of Personality and Social Psychology*, 115(6), 944–973. https://doi.org/10.1037/pspa0000134

Garland, E. L., Farb, N. A., Goldin, P. R., & Fredrickson, B. L. (2017). Mindfulness broadens awareness and builds eudaimonic meaning: A process model of mindful positive emotion regulation. *Psychological Inquiry*, *28*(4), 293-314. https://doi.org/10.1080/1047840X.2017.1305910

Gaskell, A. (2020). Is a blurred WLB the new normal? Forbes. https://www.forbes.com/sites/adigaskell/2020/05/11/is-a-blurred-work-life-balance-the-new-normal/

Ghasemi, A., & Zahediasl, S. (2012). Normality tests for statistical analysis: A guide for non-statisticians. *International Journal of Endocrinology and Metabolism*, *10*(2), 486–489. https://doi.org/10.5812/ijem.3505

Gignac, M. A., Kelloway, E. K., & Gottlieb, B. H. (1996). The impact of caregiving on employment: A mediational model of work-family conflict. *Canadian Journal on Aging*, *15*(4), 525–542.

Gim, G. C., & Ramayah, T. (2019). WLB and organizational commitment: The mediating role of employee engagement. *Asia-Pacific Journal of Business Administration*, 11(3), 213–226. https://doi.org/10.1108/APJBA-06-2019-0128

Glomb, T. M., Duffy, M. K., Bono, J. E., & Yang, T. (2011). Mindfulness at work. *Research in Personnel and Human Resources Management*, *30*, 115–157. https://doi.org/10.1108/S0742-7301(2011)0000030005

Glomb, T. M., Duffy, M. K., Bono, J. E., & Yang, T. (2011). Mindfulness at work. *Research in Personnel and Human Resources Management*, *30*, 115–157. https://doi.org/10.1108/S0742-7301(2011)0000030005

Glomb, T. M., Duffy, M. K., Bono, J. E., & Yang, T. (2011). Mindfulness at

work. Research in Personnel and Human Resources Management, 30, 115–157. https://doi.org/10.1108/S0742-7301(2011)0000030005

Good, D. J., Lyddy, C. J., Glomb, T. M., Bono, J. E., Brown, K. W., Duffy, M. K., Baer, R. A., Brewer, J. A., & Lazar, S. W. (2016). Contemplating mindfulness at work: An integrative review. *Journal of Management*, *42*(1), 114–142. https://doi.org/10.1177/0149206315617003

Good, D. J., Lyddy, C. J., Glomb, T. M., Bono, J. E., Brown, K. W., Duffy, M. K., … Lazar, S. W. (2016). Contemplating mindfulness at work: An integrative review. *Journal of Management*, *42*(1), 114–142. https://doi.org/10.1177/0149206315617003

Greenhaus, J. C. (2003). The relation between work-family balance and quality of life. *Journal of Vocational Behavior*, *1*(1), 510-31.

Grunwald, S. (2018). Connecting Mindfulness and WLB. *CSA News*, *63*(1), 12-13. https://doi.org/10.2134/csa2018.63.0111

Gujral, H., & Jain, I. (2013). Determinants and outcomes of employee engagement: A comparative study in information technology IT sector. *International Journal of Advanced Research In Management And Social Sciences*, *2*(5).

Gujral, P., & Jain, R. (2013). Work engagement: Exploring its relationship with personal and organizational factors. *Management and Labour Studies*, *38*(1-2), 51-73.

Gunasekara, N., & Zheng, C. (2018). Mindfulness and work engagement: A study in Australia. *Australian Journal of Management*, 43(3), 398–414. https://doi.org/10.1177/0312896217743660

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). Multivariate data analysis (7th ed.). Pearson.

Halbesleben, J. R. (2010). A meta-analysis of work engagement: Relationships with burnout, demands, resources, and consequences. *Work Engagement: A Handbook of Essential Theory and Research*, 102-117.

Halbesleben, J. R. B., Harvey, J., & Bolino, M. C. (2009). Too engaged? A conservation of resources view of the relationship between work engagement and work interference with family. *Journal of Applied Psychology*, *94*(6), 1452–1465. https://doi.org/10.1037/a0017595

Hasan, R., & Teng, L. (2017). WLB in Malaysia: The role of the government and employers. *Journal of Human Resources Management Research*, *1*(1), 1-14. https://doi.org/10.5171/2017.834861

Hashimah, N., & Vaksalla, S. (2015). The impact of work engagement on employee productivity: A case study in Malaysia. *Journal of Business and Management*, 17(5), 43–47.

Hayes, A. F. (2013). *Introduction to mediation, moderation, and conditional process analysis: A regression-based approach.* Guilford Press.

Herda, D. N., Cannon, N. H., & Young, R. F. (2019). Workplace mindfulness and its effect on staff auditors' audit quality-threatening behavior. Behavioral Research in Accounting, 30(2), 75–92. https://doi.org/10.2308/bria-51958

Hobfoll, S. E. (1989). Conservation of resources: A new attempt at conceptualizing stress. *American Psychologist*, *44*(3), 513-524.

HR Asia. (2024, June 27). *Malaysia ranked 2nd worst country for WLB among 60 nations*. HR Asia. https://hr.asia/top-news/malaysia/malaysia-ranked-2nd-worst-country-for-work-life-balance-among-60-nations/

HR Asia. (2024, June 27). Malaysia ranked 2nd worst country for work–life balance among 60 nations. https://hr.asia/top-news/malaysia/malaysia-ranked-2nd-worst-country-for-work-life-balance-among-60-nations/

HR Hub. (2024, August 13). *The Malaysian workforce faces record burnout levels.* HR Hub. https://hrhub.my/the-malaysian-workforce-faces-record-burnout-levels/

Hulsheger, U. R., Alberts, H. J. E. M., Feinholdt, A., & Lang, J. W. B. (2013). Benefits of mindfulness at work: The role of mindfulness in emotion regulation, emotional exhaustion, and job satisfaction. *Journal of Applied Psychology, 98*(2), 310–325. https://doi.org/10.1037/a0031313

Hülsheger, U. R., Alberts, H. J. E. M., Feinholdt, A., & Lang, J. W. B. (2013). Benefits of mindfulness at work: The role of mindfulness in emotion regulation, emotional exhaustion, and job satisfaction. *Journal of Applied Psychology*, *98*(2), 310–325. https://doi.org/10.1037/a0031313

Hyytinen, A., & Kallunki, J. P. (2014). The effect of auditors' work experience on the relationship between audit fees and the size of the auditee company. *Accounting and Business Research*, 44(2), 115–144. https://doi.org/10.1080/00014788.2013.867402

Isha, A. S. N., Ghazali, N., Soreni, A. A., & Naji, G. M. A. (2022). Mindfulness, psychological well-being, and work engagement among Malaysian employees: A structural equation modeling approach. Safety and Health at Work, 13(1), 1–7. https://doi.org/10.1016/j.shaw.2021.09.003

Isha, A. S. N., Mohd-Ghazali, S. S., & Nawanir, G. (2022). The role of mindfulness as a predictor of psychological distress and wellbeing among Malaysian professionals. *Current Psychology*. Advance online publication. https://doi.org/10.1007/s12144-022-02811-x

Israel, M. (2015). *Research ethics and integrity for social scientists: Beyond* *regulatory compliance* (2nd ed.). SAGE Publications.

Izma, H. (2018). Stress levels among Malaysian auditors. *Malaysian Institute of Accountants Journal*, *8*(2), 12-19.

Izma, I. (2018). The impact of WLB on job satisfaction among auditors and accountants: A Malaysian perspective. *Asian Journal of Accounting and Governance*, *9*(1), 15-28. https://doi.org/10.1108/AJAG-2018-0010

Jamieson, S. D., & Tuckey, M. R. (2017). Mindfulness interventions in the workplace: A critique of the current state of the literature. Journal of Occupational Health Psychology, 22(2), 180–193. https://doi.org/10.1037/ocp0000048

Jamieson, S. D., & Tuckey, M. R. (2017). Mindfulness interventions in the workplace: A critique of the current state of the literature. *Journal of Occupational Health Psychology*, *22*(2), 180–193. https://doi.org/10.1037/ocp0000048

Jayasingam, S., Lee, S. T., & Mohd Zain, K. N. (2021). Demystifying the life domain in WLB: A Malaysian perspective. *Current Psychology*, *42*(1), 1-12 https://doi.org/10.1007/s12144-021-01403-5

Jazaieri, H., & Shapiro, S. (2017). Mindfulness and Well-Being. https://www.researchgate.net/publication/318164836_Mindfulness_and_Well-Being/references

Jenkins, J. G., Loraas, T. M., & Stanley, J. D. (2023). Auditors' Remote Work Experiences during the Early Days of the COVID-19 Pandemic and Implications Going Forward. *Accounting Horizons*. https://doi.org/10.2308/HORIZONS-2022-140

JobStreet.com. (2013, October 24). Malaysian workers aren't getting enough time with their families. *JobStreet Career Advice.*

https://my.jobstreet.com/career-advice/article/malaysian-workers-arent-getting-enough-time-families

Kabat-Zinn, J. (1991). *Full catastrophe living: Using the wisdom of your body and mind to face stress, pain, and illness.* Delta.

Kabat-Zinn, J. (1994). *Wherever you go, there you are: Mindfulness meditation in everyday life.* Hyperion.

Kabat-Zinn, J. (1994). *Wherever you go, there you are: Mindfulness meditation in everyday life.* Hyperion.

Kadir, B., Jauhar, J., & Marzuki, N. A. (2022). Mindfulness, work engagement and quality of life among employees in Malaysia. *Sustainability*, *14*(3), 1925. https://doi.org/10.3390/su14031925

Kahn, W. A. (1990). Psychological conditions of personal engagement and disengagement at work. *Academy of Management Journal*, 33(4), 692–724. https://doi.org/10.5465/256287

Kalliath, T., & Brough, P. (2008). WLB: A review of the meaning of the balance construct. *Journal of Management & Organization*, *14*(3), 323-327.

Kalliath, T., & Brough, P. (2008). Work–life balance: A review of the meaning of the balance construct. *Journal of Management & Organization*, *14*(3), 323–327. https://doi.org/10.5172/jmo.837.14.3.323

Kanapathipillai, K., Perumal, S., & Mahesan, S. (2023). Organizational factors influencing work engagement and WLB among professionals. *South Asian Journal of Business Studies*, *12*(2), 155-172. https://doi.org/10.1108/SAJBS-2023-0023

Karatepe, O. M., & Karadas, G. (2014). The effect of psychological capital on conflicts in the work–family interface, turnover and absence intentions.

International Journal of Hospitality Management, 43, 132–143. https://doi.org/10.1016/j.ijhm.2014.09.005

Kelly, B. D. (2022). *Mindful, mindless, or misunderstood? A critical perspective of the mindfulness concept.* Irish Journal of Psychological Medicine, 40(3), 491–493. https://doi.org/10.1017/ipm.2022.31

Khairuddin, S. N., Arshad, R., & Abdul Rasid, S. Z. (2025). The role of mindfulness in auditors' work-life balance and performance: The mediating effect of psychological well-being. *Asian Journal of Accounting and Governance*, *17*. https://doi.org/10.17576/ajag-2025-17-07

Khan, M. R., Rasli, A. M., Yusoff, R. M., & Ahmad, A. (2020). The impact of mindfulness on work engagement among Malaysian employees. *Journal of Management & Organization*, 26(4), 523–538. https://doi.org/10.1017/jmo.2018.78

Khan, S. (2020). *Mindfulness in an age of digital distraction and the effect on work engagement: Evidence from Malaysia's service sector*. Global Business and Management Research: An International Journal, 12(3), 81–90. Retrieved from https://www.gbmrjournal.com/pdf/v12n3/V12N3-6.pdf

Khan, S., Singh, J., Kaur, D., & Arumugam, T. (2021). Mindfulness in an age of digital distraction and the effect of mindfulness on employee engagement, wellbeing, and perceived stress. *Global Business and Management Research: An International Journal, 12*(3), 77–86.

Kharuddin, K. A. M., Zainal, D., & Annuar, H. A. (2020). Audit committee and financial reporting quality: Malaysian evidence. *Asian Journal of Accounting Perspectives, 13*(1), 44-66.

https://doi.org/10.22452/ajap.vol13no1.3

Khatun, N. (2021). Applications of normality test in statistical analysis. *Open Journal of Statistics*, *11*(01), 113–122. https://doi.org/10.4236/ojs.2021.111006

Kirchmeyer, C. (2000). Work–life initiatives: Greed or benevolence regarding workers' time? In C. L. Cooper & D. M. Rousseau (Eds.), *Trends in organizational behavior: Time in organizational behavior* (Vol. 7, pp. 79–93). John Wiley & Sons.

Kirchmeyer, C. (2000). Work–life initiatives: Greedy organizations or greedy individuals? *Academy of Management Perspectives*, *14*(3), 89–98.

Kisi. (2020). *Top and bottom cities for WLB 2020*. Kisi. https://www.getkisi.com/work-life-balance-2020

Kline, R. B. (2016). Principles and practice of structural equation modeling (4th ed.). Guilford Press.

Klitzman, S., House, J. S., Israel, B. A., & Mero, R. P. (1990). Work stress, nonwork stress, and health. *Journal of Behavioral Medicine*, *13*(3), 221–243.

Kort, E. D. (2016). Work engagement: A critical review. *Business and Management Review*, *3*(2), 45-57.

Kort, M. (2016). *The relationship between WLB, work engagement and participation in employee development activities: A moderated mediation model*. Tilburg University.

Kossek, E. E., Hammer, L. B., Kelly, E. L., & Moen, P. (2014). Designing workplace interventions to support work–life balance: A review and future directions. *Annual Review of Organizational Psychology and Organizational Behavior*, *1*(1), 295–319.

https://doi.org/10.1146/annurev-orgpsych-031413-091437

Kossek, E. E., Valcour, M., & Lirio, P. (2014). Organizational strategies for promoting work–life balance and wellbeing. In P. Y. Chen & C. L. Cooper (Eds.), *Work and wellbeing: A complete reference guide* (pp. 295–318). Wiley.

Kreiner, G. E., Hollensbe, E. C., & Sheep, M. L. (2009). Balancing borders and bridges: Negotiating the work-home interface via boundary work tactics. Academy of Management Journal, 52(4), 704–730. https://doi.org/10.5465/amj.2009.43669916

Kuok, A., & Taormina, R. (2017). Work engagement: Evolution of the concept and a new inventory. *Psychological Thought*, *10*(2), 262-287. https://doi.org/10.5964/psyct.v10i2.236

Latif, R. A., Singh, D., Menon, P., Ramurudek, S., Baskaran, T., & Raman, B.J. (2023). Relationship between WLB and work performance among working women in West Malaysia. *International Journal of Academic Research in Business and Social Sciences, 13*(5), 1404–1411. https://doi.org/10.6007/IJARBSS/v13-i5/16739

Lee, J. Y., & Lee, Y. S. (2023). The impact of work engagement on WLB among mental health professionals. *Occupational Health Science, 7*(3), 245-263. https://doi.org/10.1007/s41542-023-00123-6

Lee, K., & Lee, K.-S. (2023). Effects of emotional labor, anger, and work engagement on WLB of mental health specialists working in mental health welfare centers. *International Journal of Environmental Research and Public Health*, *20*(3), 23-53. https://doi.org/10.3390/ijerph20032353

Leroy, H., Frederik, A., Dimitrova, N. G., & Sels, L. (2013). Mindfulness, authentic functioning, and work engagement: A growth modelling approach. *Journal of Vocational Behavior*, *82*(1), 238-247

Lewis, S., & Beauregard, T. A. (2018). The meanings of WLB: A cultural perspective. In R. Johnson, W. Shen, & K. M. Shockley (Eds.). *The Cambridge handbook of the global work-family interface*. Cambridge University Press.

Lin, Y., Jiang, C., Pan, Y., & Xu, Z. (2024). The impact of mindfulness on nurses' perceived professional benefits: The mediating roles of workplace spirituality and work–life balance. *Frontiers in Psychology*, *15*, 1346326. https://doi.org/10.3389/fpsyg.2024.1346326

Lindsay, E. K., Chin, B., Greco, C. M., Young, S., Brown, K. W., Wright, A.

Lindsay, E. K., Creswell, J. D., & Carmody, J. (2018). How mindfulness training improves well-being: A meta-analysis of the mindfulness mechanisms. *Mindfulness*, *9*(1), 1-15.

Little, T. D. (2013). *Longitudinal structural equation modeling*. Guilford Press.

Liu, J., Yin, H., Ma, Y., & Long, R. (2020). Mindfulness and work engagement: A meta-analytic review. *Psychology & Health*, *35*(11), 1351-1374. https://doi.org/10.1080/08870446.2019.1676097

Lowe, G. (2005). *Control Over Time and Work–Life Balance: An Empirical Analysis*. The Graham Lowe Group Inc.

Makowski, S. (2023). Work engagement as a predictor of resilience and performance in high-demand occupations. *Journal of Organizational Psychology*, *10*(2), 87-105. https://doi.org/10.33423/jop.v10i2.659

Malaysian Institute of Accountants. (2017). *MIA integrated report 2017*. https://mia.org.my/storage/2022/05/MIA_Integrated_Report_2017.pdf

Malaysian Institute of Accountants. (2018). *Annual report 2018*. https://www.mia.org.my

Malaysian Institute of Accountants. (n.d.). *Membership & Education FAQs*. Retrieved from https://mia.org.my/faq/membership-education/

Malaysian Institution of Accountants. (2017). *Malaysian Workers Aren't Getting Enough Time with Their Families.* https://www.jobstreet.com.my/career-resources/malaysian-workers-arent-getting-enough-time-families/

Malinowski, P., & Lim, H. J. (2015). Mindfulness at work: Positive affect, hope, and optimism mediate the relationship between dispositional mindfulness, work engagement, and well-being. *Mindfulness*, *6*(6), 1250-1262. https://doi.org/10.1007/s12671-015-0388-5

Marks, S. R., & MacDermid, S. M. (1996). Multiple roles and the self: A theory of role balance. *Journal of Marriage and the Family*, 58(2), 417–432. https://doi.org/10.2307/353506

Maxwell, J. A. (1996). *Qualitative research design: An interactive approach*. SAGE Publications, Inc.

McCann, D. (2024, April 3). *71% of Big 4 auditors worry about mental health*. CFO.com. https://www.cfo.com/news/71-of-big-4-auditors-worry-about-mental-health/712063/

McCombes, S. (2021). *What is a research design: Definition, methods, and examples*. Scribbr. https://www.scribbr.com/methodology/research-design/

McKee, A. (2014). *Mindfulness at work: How to avoid stress, achieve more, and enjoy life.* Harvard Business Press.

McNall, L. A., Tombari, J. M., & Brown, M. M. (2021). Exploring how mindfulness links to work outcomes: Positive affectivity and work-life enrichment. *Applied Research in Quality of Life*, *16*(1), 167-182.

Michel, A., Bosch, C., & Rexroth, M. (2014). Mindfulness as a cognitive-emotional segmentation strategy: An intervention promoting WLB. *Journal of Occupational and Organizational Psychology*, *87*(4), 733-754. https://doi.org/10.1111/joop.12072

Michel, A., Bosch, C., & Rexroth, M. (2014). Mindfulness as a cognitive-emotional segmentation strategy: An intervention promoting work–life balance. *Journal of Occupational and Organizational Psychology*, *87*(4), 733–754. https://doi.org/10.1111/joop.12072

Miller, J. J. (2019). Mindfulness-based interventions: An overview of current research and applications. *Psychological Services*, *16*(3), 310-320. https://doi.org/10.1037/ser0000344

Minh, T. C., Kien, N. T., & Linh, N. T. D. (2022, November). *The relationship between mindfulness and stress, work-life balance and work attitude*. In *Proceedings of the 4th International Conference on Business (ICB 2021)*. Ho Chi Minh City: Ho Chi Minh City Open University.

Mohd-Sanusi, Z., Khalid, A. M., Mahir, N. A. M., & Iskandar, T. M. (2021). The effects of job stressors on perceived stress and audit quality: Does time pressure and complexity matter? *Asian Journal of Business and Accounting*, *14*(2), 29–60. https://doi.org/10.22452/ajba.vol14no2.2

Mohd-Sanusi, Z., Omar, N., & Iskandar, T. M. (2021). Mindfulness, ethical sensitivity and auditors' ethical decision-making. Journal of Business Ethics, 171(3), 511–526. https://doi.org/10.1007/s10551-020-04454-0

Muharrani, T., Lubis, R., & Hardjo, S. (2024). The relationship between mindfulness and work–life balance: The mediation role of emotional regulation. Humanitas: Indonesian Psychological Journal, 21(1), 77–90. https://doi.org/10.26555/humanitas.v21i1.382

Nahartyo, E., & Kurniawan, A. (2019). WLB and turnover intention: The mediating role of job stress and job satisfaction. *Journal of Indonesian Economy and Business*, 34(1), 1–15.

Naik, A., K., Kumar, S., & P, V. R. (2013). An overview of mindfulness and its implications in the workplace. *SCMS Journal of Indian Management, 10*(4), 87–95.

Naik, B., Chitre, C., & Bhalla, P. (2013). Mindfulness: A path to achieve corporate wellness. Advances in Management, 6(9), 33–37.

Naik, P., Harris, V., & Forthun, L. (2013). Mindfulness: An Introduction: FCS2335/FY1381, 9/2013. *EDIS, 2013*(8).

Nash, J. D. (2022). The effectiveness of mindfulness-based stress reduction (MBSR) for professionals: A systematic review. *Mindfulness, 13*(4), 785-798. https://doi.org/10.1007/s12671-021-01828-9

Nayak, M. S. D. P., & Narayan, K. A. (2019). Strengths and weaknesses of online surveys. *IOSR Journal of Humanities and Social Science, 24*(5), 31–38. https://doi.org/10.9790/0837-2405053138

Noor, N. M., & Mahudin, N. D. M. (2015). Work–life balance policies in Malaysia: Theory and practice. In L. Lu & C. L. Cooper (Eds.), *Handbook of research on work–life balance in Asia* (pp. 207–235). Edward Elgar Publishing.

Nor, M. N. M., Ahmad, R., & Hashim, H. (2017). Challenges in gathering primary data: The case of accounting and auditing research. *Asian Journal of Business and Accounting, 10*(1), 53-72.

Nunnally, J. C. (1978). *Psychometric theory* (2nd ed.). McGraw-Hill. *Optimising Talent in Accounting Firms*. Association of Chartered Certified Accountants.

Optimising Talent. (2013). *Optimising talent: The crucial role of people* *management.* Malaysian Institute of Accountants.

Panisoara, I., Panisoara, G., Sandu, C., & Chirca, R. (2019). Study on the relationship between mindfulness and WLB levels in the romanian young population. *Journal of Pedagogy*, *1*(1), 7-19. https://doi.org/10.26755/revped/2019.1/7

Passmore, J. (2019). Mindfulness in organizations (part 1): A critical literature review. Industrial and Commercial Training, 51(7), 421–428. https://doi.org/10.1108/ICT-07-2018-0063

Patino, C. M., & Ferreira, J. C. (2018). Inclusion and exclusion criteria in research studies: Definitions and why they matter. *Jornal Brasileiro de Pneumologia*, *44*(2), 84. https://doi.org/10.1590/S1806-37562018000000088

Pensar, H., & Rousi, R. (2023). The resources to balance – Exploring remote employees' work-life balance through the lens of conservation of resources. *Cogent Business & Management*, *10*(2), Article 2232592. https://doi.org/10.1080/23311975.2023.2232592

Persellin, J. S., Schmidt, J. J., & Wilkins, M. S. (2014). Auditor workload and audit quality. *Auditing: A Journal of Practice & Theory*, *33*(4), 79–102.

Persellin, J., Schmidt, J., & Wilkins, M. S. (2019). Auditor workload, audit quality, and WLB. *Contemporary Accounting Research*, *36*(1), 299–325. https://doi.org/10.1111/1911-3846.12421

Petchsawang, P., & McLean, G. N. (2017). Workplace spirituality, mindfulness meditation, and work engagement. *Journal of Management, Spirituality & Religion*, *14*(3), 216–244. https://doi.org/10.1080/14766086.2017.1291360

Pourmazaheri, M., Khozain, A., Garkaz, M., & Matoofi, A. (2024). The role of mindfulness and professional resilience of auditors in improving audit quality. *Accounting and Auditing Studies,* Advance online publication. https://doi.org/10.22034/iaas.2024.424035.1562

Qing, C., & Zhou, Z. (2017). Linking work engagement to work-family enrichment: The roles of self-efficacy and family supportive supervisor behavior in mainland China. *Journal of Business Research*, *72*(1), 1–10. https://doi.org/10.1016/j.jbusres.2016.11.008

Ramos, H. M., Francis, F., & Philipp, R. V. (2015). WLB and quality of life among employees in Malaysia. *International Journal of Happiness and Development*, 2(1), 38–51. https://doi.org/10.1504/IJHD.2015.067598

Ramsay, R. J., Han, J., Sayed, S. H., & Sanchez, M. H. (2016). The effects of time pressure and mindfulness on audit judgment quality. *Current Issues in Auditing, 10*(2), A15–A29. https://doi.org/10.2308/ciia-51540

Randstad. (2014). Randstad Workmonitor, results wave 1 2014: A healthy lifestyle leads to better employee performance. Randstad. https://www.randstad.com/press/2014/randstad-workmonitor-results-wave-1-2014-a-healthy-lifestyle-leads-to-better-employee/

Rasso, J. T. (2015). *Cultivating mindfulness to enhance audit quality: A perspective on individual auditor characteristics* [Doctoral dissertation, University of Massachusetts Amherst]. *ScholarWorks@UMass Amherst.* https://scholarworks.umass.edu/dissertations_2/285

Remote. (2025, June 9). *Remote's Global Life-Work Balance Index: The best & worst countries for life-work balance ranked*. Remote. https://remote.com/news/remotes-global-life-work-balance-index-the-best-worst-countries-for-life-work-balance-ranked

Rosenthal, R. (2014). *Meta-analytic procedures for social research* (2nd ed.). SAGE

Publications.

Rusu, P. P., & Colomeischi, A. A. (2020). Positivity ratio and well-being among teachers: The mediating role of work engagement. *Frontiers in Psychology, 11*(1), https://doi.org/10.3389/fpsyg.2020.01608

Salanova, M., Agut, S., & Peiró, J. M. (2005). Linking organizational resources and work engagement to employee performance and customer loyalty: The mediation of service climate. *Journal of Applied Psychology, 90*(6), 1217-1227. https://doi.org/10.1037/0021-9010.90.6.1217

Schaufeli, W. B. (2013). What is engagement? In C. Truss, K. Alfes, R. Delbridge, A. Shantz, & E. Soane (Eds.), *Employee engagement in theory and practice*. Routledge.

Schaufeli, W. B., & Bakker, A. B. (2003). *UWES – Utrecht Work Engagement Scale: Test manual.* Utrecht University.

Schaufeli, W. B., & Bakker, A. B. (2004). Job demands, job resources, and their relationship with burnout and engagement: A multi-sample study. *Journal of Organizational Behavior*, *25*(3), 293-315. https://doi.org/10.1002/job.248

Schaufeli, W. B., & Bakker, A. B. (2004). *UWES – Utrecht Work Engagement Scale: Preliminary manual.* Utrecht University, Occupational Health Psychology Unit.

Schaufeli, W. B., Bakker, A. B., & Salanova, M. (2006). The measurement of work engagement with a short questionnaire: A cross-national study. *Educational and Psychological Measurement, 66(1),* 701–716. https://doi.org/10.1177/0013164405282471

Schaufeli, W. B., Salanova, M., González-Romá, V., & Bakker, A. B. (2002). The measurement of engagement and burnout: A two sample confirmatory factor analytic approach. *Journal of Happiness Studies, 3(1)*, 71–92. https://doi.org/10.1023/A:1015630930326

Schaufeli, W. B., Salanova, M., González-Romá, V., & Bakker, A. B. (2002). The measurement of engagement and burnout: A two sample confirmatory factor analytic approach. *Journal of Happiness Studies, 3*(1), 71–92. https://doi.org/10.1023/A:1015630930326

Schober, P., Boer, C., & Schwarte, L. A. (2018). Correlation coefficients: Appropriate use and interpretation. *Anesthesia & Analgesia, 126*(5), 1763-1768. https://doi.org/10.1213/ANE.0000000000002864

Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach* (7th ed.). John Wiley & Sons.

Shaari, I., & Khalid, S. A. (2020). WLB and job satisfaction: A study on Malaysian accountants. *Asian Journal of Accounting and Governance*, 14, 1–10.

Shein, T., & Fitrianto, A. (2017). Detection of outliers in simple linear regression. *IOP Conference Series: Materials Science and Engineering, 166*, 012026. https://doi.org/10.1088/1757-899X/166/1/012026

Shin, D., & Enoh, J. (2020). The relationship between work engagement and WLB in organizations: A review of the empirical research. *Sustainability*, *12*(7), 2965. https://doi.org/10.3390/su12072965

Shukla, A., & Srivastava, R. (2016). Development of WLB scale. *International Journal of Research in Economics and Social Sciences, 6*(3), 14-24.

Sim, A. H., Ki, Y. P., & Fung, C. Y. (2023). *The relationship between work-life balance, job satisfaction, and turnover intention among accounting personnel in public accounting firms*. Journal of Cognitive Sciences and Human Development, 9(2), 63–88.

https://doi.org/10.33736/jcshd.5795.2023

Singh, A. S., & Masuku, M. B. (2014). Sampling techniques & determination of sample size in applied statistics research: An overview. *International Journal of Economics, Commerce and Management, 2*(11), 1-22.

Singh, A. S., & Masuku, M. B. (2014). Sampling techniques and determination of sample size in applied statistics research: An overview. *International Journal of Economics, Commerce and Management, 2*(11), 1-22.

Skakon, J., Kristensen, T. S., Christensen, K. B., Lund, T., & Labriola, M. (2011). Do managers experience more stress than employees? Results from the Intervention Project on Absence and Well-being (IPAW) study among Danish managers and their employees. *Work: A Journal of Prevention, Assessment & Rehabilitation, 38*(2), 103–109. https://doi.org/10.3233/WOR-2011-1112

Slutsky, J., Chin, B., Raye, J., & Creswell, J. D. (2019). Mindfulness training improves employee well-being: A randomized controlled trial. *Journal of Occupational Health Psychology*, *24*(1), 139-149. https://doi.org/10.1037/ocp0000132

Sonnentag, S., & Fritz, C. (2015). Recovery from job stress: The stressor-detachment model as an integrative framework. *Journal of Organizational Behavior*, 36(S1), S72–S103.

Staffing Industry Analysts. (2020, May 5). Malaysia – Majority favour salary over WLB. *Staffing Industry Analysts.* https://www.staffingindustry.com/news/global-daily-news/malaysia-majority-favour-salary-over-work-life-balance

Staffing Industry Analysts. (2020, May 5). Malaysia – Majority favour salary over WLB. *Staffing Industry Analysts.*

https://www.staffingindustry.com/news/global-daily-news/malaysia-majority-favour-salary-over-work-life-balance

Streiner, D. L. (2003). Starting at the beginning: An introduction to coefficient alpha and internal consistency. Journal of Personality Assessment, 80(1), 99–103. https://doi.org/10.1207/S15327752JPA8001_18

Stuart-Edwards, A., MacDonald, A., & Ansari, M. A. (2023). Twenty years of research on mindfulness at work: A structured literature review. *Journal of Business Research*, *158*, 114285. https://doi.org/10.1016/j.jbusres.2023.114285

Suhaimi, S. A., Mohamad, M., Seman, K., Nazmi, M. H., Ismail, N. F. H., & Rahman, N. I. A. (2018). The effect of workload and role conflict towards work–life balance among auditors in Klang Valley. *European Proceedings of Social and Behavioural Sciences*, *53*, 476–483. https://doi.org/10.15405/epsbs.2018.07.02.53

Sutcliffe, K. M., Vogus, T. J., & Dane, E. (2016). Mindfulness in organizations: A cross-level review. *Annual Review of Organizational Psychology and Organizational Behavior*, *3*, 55–81. https://doi.org/10.1146/annurev-orgpsych-041015-062531

Sutton, S. G., Holt, M., & Arnold, V. (2021). An extension of the theory of mindful technology use: The influence of mindfulness-based interventions on dysfunctional audit behavior. *Behavioral Research in Accounting*, *33*(2), 19–37. https://doi.org/10.2308/BRIA-2020-020

Tavakol, M., & Dennick, R. (2011). Making sense of Cronbach's alpha. International Journal of Medical Education, 2, 53–55. https://doi.org/10.5116/ijme.4dfb.8dfd

The Accountant Online. (2024). Chartered accountants across UK face burnout, says caba report. *The Accountant Online*. https://www.theaccountant-online.com/news/chartered-accountants-uk-caba-report/

The Edge Malaysia. (2023, July 19). *MIA launches Audit Oversight Board (AOB) report highlighting challenges in audit profession*. The Edge Malaysia. https://theedgemalaysia.com/node/673451

Timms, C., Brough, C., O'Driscoll, M., Kalliath, T., Siu, O.-L., Sit, C., & Lo, D. (2015). Positive pathways to engaging workers: Work-family enrichment as a predictor of work engagement. *Asia Pacific Journal of Human Resources*, *53*(4), 490–515.

Tortolani, D., Gilbert, K., & von Bergen, C. (2018). Implementing workplace mindfulness interventions: A strategic perspective. *Journal of Business Strategy, 39*(4), 17-26. https://doi.org/10.1108/JBS-04-2017-0045

Treves, I. N., Pichappan, K., Hammoud, J., Bauer, C. C., Ehmann, S., Sacchet, M. D., & Gabrieli, J. D. E. (2024). *The mindful brain: A systematic review of the neural correlates of trait mindfulness*. *Journal of Cognitive Neuroscience*, *36*(11), 2518–2555. https://doi.org/10.1162/jocn_a_02230

Tuckey, M. R., Sonnentag, S., & Bryan, J. (2018). Are state mindfulness and state work engagement related during the workday?. *Work & Stress*, *32*(1), 33-48.

Weick, K. E., & Sutcliffe, K. M. (2007). Managing the unexpected: Resilient performance in an age of uncertainty (2nd ed.). Wiley.

Wickramasinghe, N. D., Dissanayake, D. S., & Abeywardena, G. S. (2018). Validity and reliability of the utrecht work engagement scale-student version in Sri Lanka. *BMC Research Notes*, *11*(1) https://doi.org/10.1186/s13104-018-3388-4

Wiroko, E., & Evanytha, E. (2019). Mindfulness and work engagement among Generation Y. *Psycho Idea*, *17*(2), 154. https://doi.org/10.30595/psychoidea.v17i2.4244

Witriaryani, W., Susanti, S., Hidayat, N., & Rohman, F. (2022). *The mediating role of employee engagement in the relationship between work–life balance and performance*. Quantitative Economics and Management Studies, 5(6), 1227–1240. Retrieved from https://qemsjournal.org/index.php/qems/article/download/3333/2079

Wong, P. Y., Abdullah Bandar, N. F., & Saili, J. (2017). Workplace factors and WLB among employees in selected services sector. *International Journal of Business and Society*, *18*(S4), 677–684.

Wood, J., Oh, J., Park, J., & Kim, W. (2020). The relationship between work engagement and work–life balance in organizations: A review of the empirical research. *Human Resource Development Review*, *19*(3), 240-262. https://doi.org/10.1177/1534484320917560

Wood, S., Daniels, K., & Ogbonnaya, C. (2020). Work engagement, work effectiveness, and WLB. *Human Resource Management Journal*, *30*(1), 93-112.

Wood, S., Daniels, K., & Ogbonnaya, C. (2020). Work engagement, WLB, and well-being: A longitudinal study. *Human Resource Management Journal*, *30*(1), 99-116. https://doi.org/10.1111/1748-8583.12279

World Medical Association. (2013). Declaration of Helsinki: Ethical principles for medical research involving human subjects. *JAMA, 310*(20), 2191-2194. https://doi.org/10.1001/jama.2013.281053

Wright, K. (2006). Researching internet-based populations: Advantages and disadvantages of online survey research, online questionnaire authoring software packages, and web survey services. *Journal of Computer-Mediated Communication*, *10*(3), 10-20 https://doi.org/10.1111/j.1083-6101.2005.tb00259.x

Wright, K. B. (2006). Researching internet-based populations: Advantages and disadvantages of online survey research, online questionnaire authoring software packages, and web survey services. *Journal of Computer-Mediated Communication, 10*(3), JCMC1034. https://doi.org/10.1111/j.1083-6101.2005.tb00259.x

Wulandari, P. P., Sudarma, M., Prihatiningtias, Y. W., & Baridwan, Z. (2025). Embracing resilience in a dynamic work environment: Coping mechanisms of internal auditors in public higher education. *Cogent Business & Management, 12*(1), Article 2473037. https://doi.org/10.1080/23311975.2025.2473037

Yalabik, Z. Y., Popaitoon, P., Chowne, J. A., & Rayton, B. A. (2013). Work engagement as a mediator between employee attitudes and outcomes. *The International Journal of Human Resource Management*, *24*(14), 2799–2823. https://doi.org/10.1080/09585192.2013.763844

Yunus, Y. M., Zain, M. Z. M., & Aman, A. (2018). Technological mindfulness and WLB. Asian Journal of Accounting and Governance, 10, 45–54. https://doi.org/10.17576/AJAG-2018-10-05

Zheng, C., Gunasekara, A., & Blaich, S. (2018). Mindfulness and work engagement: the mediating effect of psychological flourishing. *Academy of Management Proceedings*, *18*(1), 10-12. https://doi.org/10.5465/ambpp.2018.12210abstract

Zhou, H., Tiego, J., Breakspear, M., & Fornito, A. (2023). Mindful attention promotes control of brain network dynamics for self-regulation and discontinues the past from the present. *Proceedings of the National Academy of Sciences*, *120*(5), e2201074119. https://doi.org/10.1073/pnas.2201074119

Zivnuska, S., Kacmar, K. M., Ferguson, M., & Carlson, D. S. (2016). Mindfulness at work: A pathway to better work-family balance. *Journal of Vocational Behavior*, *95-96*, 131-142. https://doi.org/10.1016/j.jvb.2016.08.006

Znidarsic, J., Vukovic, G., & Maric, M. (2020). The relationship between WLB and job engagement: life satisfaction as a moderator. *Zagreb*, *2*(1).

APPENDIX A

Ethical Approval for Research Project

UNIVERSITI TUNKU ABDUL RAHMAN DU012(A)
Wholly owned by UTAR Education Foundation Co. No. 578227-M

Re: U/SERC/93/2023

6 April 2023

Ms Sarvarubini a/p Nainee
Department of Psychology and Counselling
Faculty of Arts and Social Science
Universiti Tunku Abdul Rahman
Jalan Universiti, Bandar Baru Barat
31900 Kampar, Perak

Dear Ms Sarvarubini,

Ethical Approval For Research Project/Protocol

We refer to your application for ethical approval for your research project (Master student's project) and are pleased to inform you that your application has been approved under Expedited Review.

The details of your research project are as follows:

Research Title	Mindfulness and Work-Life Balance Among Malaysian Auditors: Work Engagement As a Mediator
Investigator(s)	Ms Sarvarubini a/p Nainee Methene a/p Ganesan (UTAR Postgraduate Student)
Research Area	Social Sciences
Research Location	Malaysia
No of Participants	354 participants (Age: 20 - 60)
Research Costs	Self-funded
Approval Validity	6 April 2023 - 5 April 2024

The conduct of this research is subject to the following:

(1) The participants' informed consent be obtained prior to the commencement of the research,

(2) Confidentiality of participants' personal data must be maintained; and

(3) Compliance with procedures set out in related policies of UTAR such as the UTAR Research Ethics and Code of Conduct, Code of Practice for Research Involving Humans and other related policies/guidelines.

(4) Written consent be obtained from the institution(s)/company(ies) in which the physical or/and online survey will be carried out, prior to the commencement of the research.

Kampar Campus : Jalan Universiti, Bandar Barat, 31900 Kampar, Perak Darul Ridzuan, Malaysia
Tel: (605) 468 8888 Fax: (605) 466 1313
Sungai Long Campus : Jalan Sungai Long, Bandar Sungai Long, Cheras, 43000 Kajang, Selangor Darul Ehsan, Malaysia
Tel: (603) 9086 0288 Fax: (603) 9019 8868
Website: www.utar.edu.my

APPENDIX B

Permission for Research Scale

VCU

Monroe Campus

Virginia Commonwealth University

Department of Psychology
White House
806 West Franklin Street
P.O. Box 842018
Richmond, Virginia 23284-2018

804 828-6754
Fax: 804 828-2237
TDD: 1-800-828-1120

Dear Colleague,

The trait Mindful Attention Awareness Scale (MAAS) is in the public domain and special permission is not required to use it for research or clinical purposes. The trait MAAS has been validated for use with college student and community adults (Brown & Ryan, 2003), and for individuals with cancer (Carlson & Brown, 2005). A detailed description of the trait MAAS, along with normative score information, is found below, as is the scale and its scoring. A validated state version of the MAAS is also available in Brown and Ryan (2003) or upon request.

Feel free to e-mail me with any questions about the use or interpretation of the MAAS. I would appreciate hearing about any clinical or research results you obtain using the scale.

Yours,

Kirk Warren Brown, PhD
Department of Psychology
Virginia Commonwealth University
806 West Franklin St.
Richmond, VA 23284-2018
e-mail kwbrown@vcu.edu

Notice for potential users of the UWES and the DUWAS

You are welcomed to use both tests provided that you agree to the following two conditions:

1. The use is free for academic purposes only, such as PhD theses and scientific papers. For all other purposes, a contract should be drafted. Please email info@3inc.nl.
2. You agree to share some of your data, detailed below, with the authors. We will add these data to our international database and use them only for the purpose of further validating the UWES (e.g., updating norms, assessing cross-national equivalence).

Data to be shared:
For each sample, the raw test-scores, age, gender, and (if available) occupation. Please adhere to the original answering format and sequential order of the items.
For each sample a brief narrative description of its size, occupation(s) covered, language, and country.

Please send data to: w.schaufeli@uu.nl. Preferably the raw data file should be in SPSS or EXCEL format.

APPENDIX C

Questionnaires

Section A: Demographic Questions

Age: ________

Gender: ( ) Male ( ) Female ( ) Non-binary ( ) Prefer not to say

Race: ( ) Malay ( ) Indian ( ) Chinese ( ) Others __________

Marital Status: ( ) Single ( ) Married ( ) Divorced

Job Position: ( ) Associate/ Junior auditor ( ) Senior associates/ Manager or above

Years of Working Experience:

( ) 3 years or less

( ) 3-5 years

( ) 6-10 years

( ) More than 10 years

( ) More than 20 years

Are you registered under Malaysian Institute of Accountants (MIA)?

Yes ( ) No ( )

Section B: The Mindfulness Attention Awareness Scale (Brown & Ryan, 2003)

Instructions: Below is a collection of statements about your everyday experience. Using the 1-6 scale below, please indicate how frequently or infrequently you currently have each experience. Please answer according to what *really reflects* your experience rather than what you think your experience should be. Please treat each item separately from every other item.

1	2	3	4	5	6
Almost Always	Very Frequently	Somewhat Frequently	Somewhat Infrequently	Very Infrequently	Almost Never

I could be experiencing some emotion and not be conscious of it until some time later.	1	2	3	4	5	6
I break or spill things because of carelessness, not paying attention, or thinking of something else.	1	2	3	4	5	6
I find it difficult to stay focused on what's happening in the present.	1	2	3	4	5	6
I tend to walk quickly to get where I'm going without paying attention to what I experience along the way.	1	2	3	4	5	6
I tend not to notice feelings of physical tension or discomfort until they really grab my attention.	1	2	3	4	5	6
I forget a person's name almost as soon as I've been told it for the first time.	1	2	3	4	5	6
It seems I am "running on automatic," without much awareness of what I'm doing.	1	2	3	4	5	6
I rush through activities without being really attentive to them.	1	2	3	4	5	6
I get so focused on the goal I want to achieve that I lose touch with what I'm doing right now to get there.	1	2	3	4	5	6
I do jobs or tasks automatically, without being aware of what I'm doing.	1	2	3	4	5	6
I find myself listening to someone with one ear, doing something else at the same time.	1	2	3	4	5	6

1	2	3	4	5	6
Almost Always	Very Frequently	Somewhat Frequently	Somewhat Infrequently	Very Infrequently	Almost Never

I drive places on 'automatic pilot' and then wonder why I went there.	1	2	3	4	5	6
I find myself preoccupied with the future or the past.	1	2	3	4	5	6
I find myself doing things without paying attention.	1	2	3	4	5	6
I snack without being aware that I'm eating.	1	2	3	4	5	6

Section C: Utrecht Work Engagement Scale (Schaufeli & Bakker, 2003)

The following 17 statements are about how you feel at work. Please read each statement carefully and decide if you ever feel this way about your job. If you have never had this feeling, cross the '0' (zero) in the space after the statement. If you have had this feeling, indicate how often you feel it by crossing the number (from 1 to 6) that best describes how frequently you feel that way.

	Almost never	Rarely	Sometimes	Often	Very often	Always
0	1	2	3	4	5	6
Never	A few times a year or less	Once a month or less	A few times a month	Once a week	A few times a week	Every day

1. ________ At my work, I feel bursting with energy* *(VI1)*
2. ________ I find the work that I do full of meaning and purpose *(DE1)*
3. ________ Time flies when I'm working *(AB1)*
4. ________ At my job, I feel strong and vigorous *(VI2)**
5. ________ I am enthusiastic about my job *(DE2)**
6. ________ When I am working, I forget everything else around me *(AB2)*
7. ________ My job inspires me *(DE3)**
8. ________ When I get up in the morning, I feel like going to work *(VI3)**
9. ________ I feel happy when I am working intensely *(AB3)**
10. ________ I am proud on the work that I do *(DE4)**
11. ________ I am immersed in my work *(AB4)**
12. ________ I can continue working for very long periods at a time *(VI4)*
13. ________ To me, my job is challenging *(DE5)*
14. ________ I get carried away when I'm working *(AB5)**
15. ________ At my job, I am very resilient, mentally *(VI5)*
16. ________ It is difficult to detach myself from my job *(AB6)*
17. ________ At my work I always persevere, even when things do not go well *(VI6)*

---

* Shortened version (UWES-9); VI= vigor; DE = dedication; AB = absorption

Section D: Work Life Balance Measure Scale (Brough et al., 2009)

When I reflect over my work and non-work activities (your regular activities outside of work such as family, friends, sports, study, etc.), over the past three months, I conclude that:

Items	*Strongly disagree*	*Disagree*	*Neutral*	*Agree*	*Strongly agree*
1. I currently have a good balance between the time I spend at work and the time I have available for non-work activities.	1	2	3	4	5
2. I have difficulty balancing my work and non-work activities.	1	2	3	4	5
3. I feel that the balance between my work demands and non-work activities is currently about right.	1	2	3	4	5
4. Overall, I believe that my work and non-work life are balanced.	1	2	3	4	5

Note: Item 2 is reverse scored.

APPENDIX D

Reliability of the Scales

Scale: Mindfulness

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.799	.799	15

Scale: Work Engagement

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.897	.897	17

Scale: Work-life Balance

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.769	.745	4

APPENDIX E

Normality Test Output

Mindfulness

Case Processing Summary

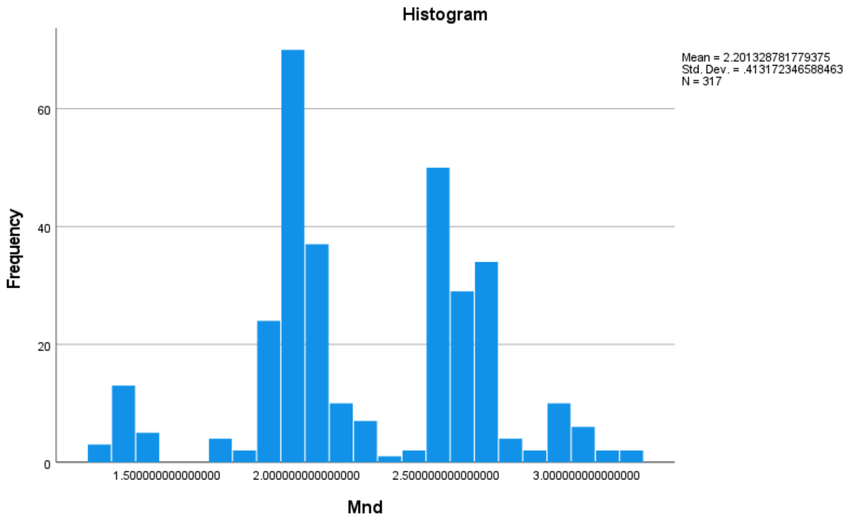
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Mnd	317	100.0%	0	0.0%	317	100.0%
WE	317	100.0%	0	0.0%	317	100.0%
WLB	317	100.0%	0	0.0%	317	100.0%

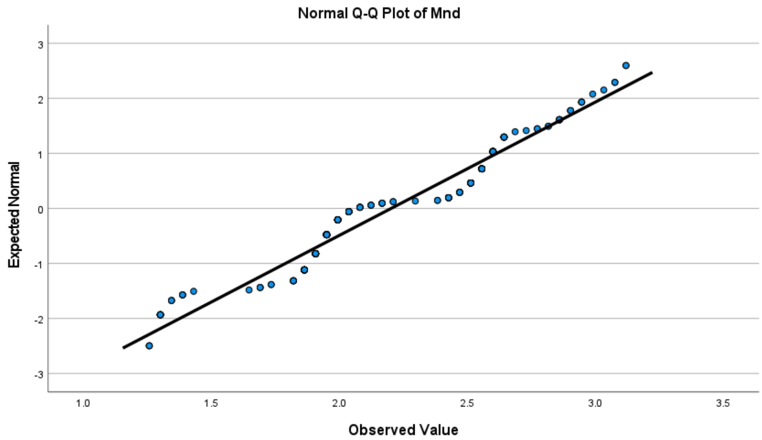
Descriptives

			Statistic	Std. Error
Mnd	Mean		2.201328782	.0232060709
	95% Confidence Interval for Mean	Lower Bound	2.155670848	
		Upper Bound	2.246986715	
	5% Trimmed Mean		2.208837056	
	Median		2.079298451	
	Variance		.171	
	Std. Deviation		.4131723466	
	Minimum		1.256242814	
	Maximum		3.118947676	
	Range		1.862704862	
	Interquartile Range		.6281214070	
	Skewness		-.150	.137
	Kurtosis		-.477	.273

Mindfulness (Histogram and Q-Q Plot)

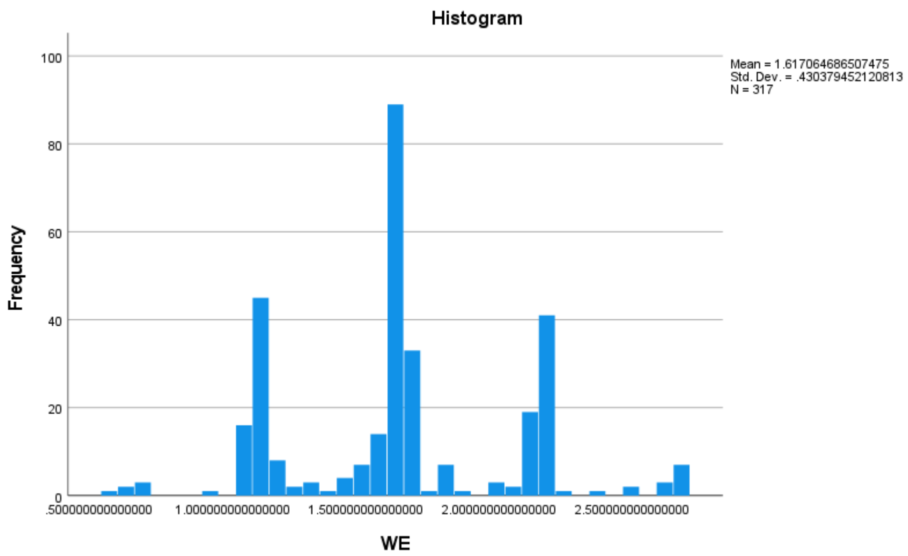
Mnd

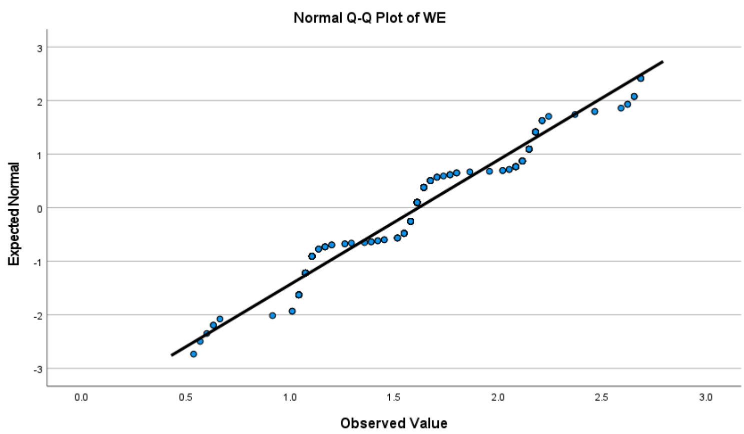




Work Engagement (Histogram and Q-Q Plot)

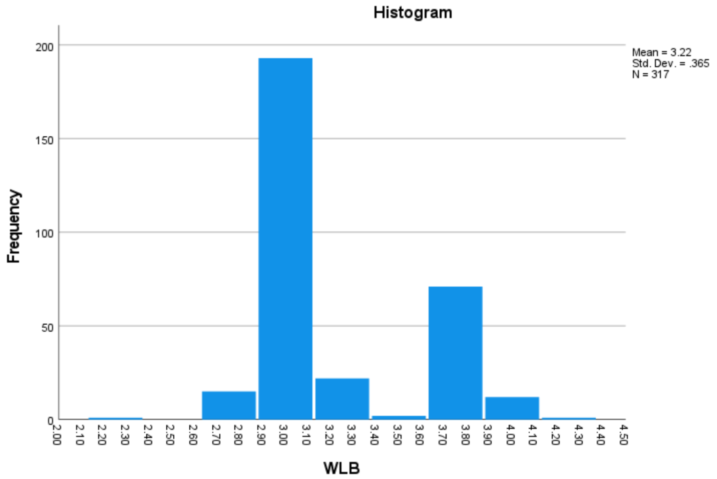
WE	Mean		1.617064687	.0241725183
	95% Confidence Interval for Mean	Lower Bound	1.569505268	
		Upper Bound	1.664624105	
	5% Trimmed Mean		1.607914373	
	Median		1.610886979	
	Variance		.185	
	Std. Deviation		.4303794521	
	Minimum		.5369623264	
	Maximum		2.684811632	
	Range		2.147849306	
	Interquartile Range		.6475133936	
	Skewness		.195	.137
	Kurtosis		-.170	.273

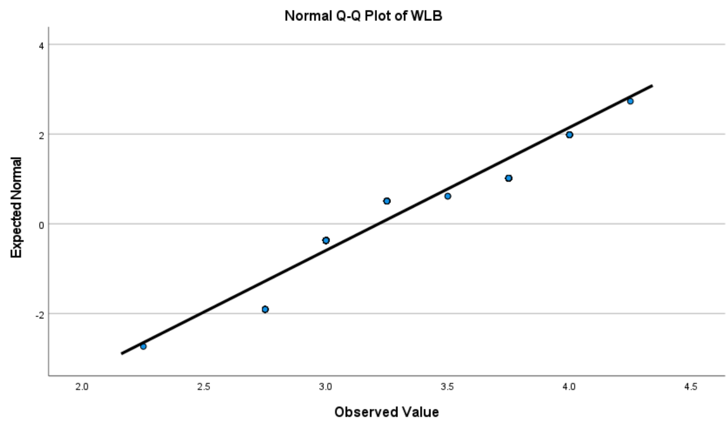




WLB (Histogram and Q-Q Plot)

WLB	Mean		3.2161	.02049
	95% Confidence Interval for Mean	Lower Bound	3.1758	
		Upper Bound	3.2564	
	5% Trimmed Mean		3.2018	
	Median		3.0000	
	Variance		.133	
	Std. Deviation		.36489	
	Minimum		2.25	
	Maximum		4.25	
	Range		2.00	
	Interquartile Range		.75	
	Skewness		.876	.137
	Kurtosis		-.580	.273





APPENDIX F

Process Macro SPSS Mediation Output

```
***************** PROCESS Procedure for SPSS Version 5.0 *****************

          Written by Andrew F. Hayes, Ph.D.       www.afhayes.com
    Documentation available in Hayes (2022). www.guilford.com/p/hayes3

**************************************************************************
  Model: 4
      Y: WLB
      X: Mnd
      M: WE

Sample
Size:  317

**************************************************************************

OUTCOME VARIABLE:
 WE

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .4267      .1821      .1520    70.1277     1.0000   315.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant      .6386      .1189     5.3719      .0000      .4047      .8725
Mnd           .4445      .0531     8.3742      .0000      .3401      .5489

**************************************************************************

OUTCOME VARIABLE:
 WLB

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .4511      .2035      .1067    40.1170     2.0000   314.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     2.3049      .1041    22.1455      .0000     2.1001     2.5097
Mnd           .2880      .0492     5.8556      .0000      .1912      .3847
WE            .1715      .0472     3.6316      .0003      .0786      .2644

Test(s) of X by M interaction:
          F        df1        df2          p
    10.4650     1.0000   313.0000      .0013
```

```
************************** TOTAL EFFECT MODEL ****************************

OUTCOME VARIABLE:
 WLB

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      .4124      .1701      .1109    64.5481     1.0000   315.0000      .0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     2.4144      .1015    23.7811      .0000     2.2146     2.6141
Mnd           .3642      .0453     8.0342      .0000      .2750      .4534


************** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y **************

Total effect of X on Y
     Effect         se          t          p       LLCI       ULCI
      .3642      .0453     8.0342      .0000      .2750      .4534

Direct effect of X on Y
     Effect         se          t          p       LLCI       ULCI
      .2880      .0492     5.8556      .0000      .1912      .3847

Indirect effect(s) of X on Y:
       Effect     BootSE   BootLLCI   BootULCI
WE      .0762      .0245      .0309      .1271

*********************** ANALYSIS NOTES AND ERRORS ************************

Level of confidence for all confidence intervals in output:
  95.0000

Number of bootstrap samples for percentile bootstrap confidence intervals:
  5000

------ END MATRIX -----
```

APPENDIX G

Informed Consent

Universiti Tunku Abdul Rahman
Faculty of Arts and Social Science
Mindfulness and Work-Life Balance among Malaysian Auditors: Work Engagement as a mediator.

Introduction

You are invited to participate in this research study conducted among Malaysian audit professionals to examine the relationship between Mindfulness and Work-life Balance with Work Engagement acting as a mediator.

Procedures and Confidentiality

This questionnaire requires an approximated time of 10 – 15 minutes to be completed. All information provided will remain **private and confidential.** The collected data information will be reported as group data with no identifying information and only will be used for researchers' academic purposes.

Participations

All information provided will remain anonymous and confidential. The information you provide **will not** be disclosed to any unauthorized party. Your participation is voluntary, you are free to withdraw with the consent and discontinue your participation at any time without prejudice. The researcher does not foresee any harm or threats through the participation of this study.

Data

Your responses will be coded numerically for data analysis, discussion, and presentation. No personal information will be released or published. Only the researcher will have access to the raw data. The processed data, which will not have any identifying information would be shared with other researchers for academic purposes only. The data will then be stored in the researchers' computer and a database of the online survey system, both of which will require passwords to be accessed. Moreover, data will be held for 5 years after the study's completion, in keeping with the policy of the American Psychological Association (APA) after which the data will be erased. Hence, the researcher will be glad to answer any inquiries in regard to the procedures of this research. You can address any of your concerns or questions to the researcher by contacting me via email, methene@1utar.my or methene95@gmail.com

I understand the explanation above and agree to participate in this study.

I do not agree to participate in this study.

APPENDIX H

Turnitin Originality Report

turnitin Page 2 of 85 - Integrity Overview Submission ID trn:oid:::3618:124966590

19% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

Filtered from the Report

- Bibliography
- Quoted Text
- Small Matches (less than 8 words)

Match Groups

165 Not Cited or Quoted 12%
Matches with neither in-text citation nor quotation marks

108 Missing Quotations 7%
Matches that are still very similar to source material

0 Missing Citation 0%
Matches that have quotation marks, but no in-text citation

0 Cited and Quoted 0%
Matches with in-text citation present, but no quotation marks

Top Sources

12% Internet sources

12% Publications

15% Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.