

# Work-Life Balance and Data Analytics in Enhancing Internal Auditor Performance

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## ABSTRACT

The rapid digitalization of auditing has increased the importance of both technological capability and auditor well-being. This study aims to examine the relationship between work-life balance (WLB), data analytics (DA), and internal auditor performance through a Systematic Literature Review (SLR). The review followed the PRISMA framework and examined studies published between 2020 and 2025 using Emerald Insight, SpringerLink, Google Scholar, and PubMed. Following the identification, screening, eligibility, and inclusion processes, 21 studies were selected for synthesis. The findings indicate that WLB is associated with auditor well-being, job satisfaction, motivation, and performance, while DA contributes to audit efficiency, accuracy, risk detection, audit quality, and decision-making. However, existing research largely examines WLB and DA separately and remains concentrated in specific organizational and regional contexts. The review identifies a significant gap in the integration of technological and human dimensions of auditor performance. An integrated perspective combining WLB, digital capability, organizational support, and data analytics is therefore needed to explain auditor performance in the digital era. The findings provide implications for organizational policies, digital training, and future research.

**Keywords:** *Internal Auditor Performance, Systematic Literature Review, Use of Analytical Data, Work-Life Balance.*

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## 1. | INTRODUCTION

The development of digital technology and the increasing complexity of work in the audit sector require internal auditors to possess adaptive and balanced work skills. Internal auditors' role is not only to detect irregularities or fraud, but also to add value to the organization through data-driven analysis and strategic recommendations. The increasing application of big data analytics and information technology has expanded the scope of audit activities, enabling auditors to improve audit efficiency, risk detection, analytical depth, and decision-making quality (Yang & Bahar, 2023; Alrashidi et al., 2022; Kanivia et al., 2024). This situation leads to increased work pressure and responsibility, potentially impacting the balance between personal and professional life.

Work-life balance is a critical issue in modern organizations, including within audit institutions. According to Greenhaus and Allen (2011), a balance between work and personal life can improve psychological well-being, reduce stress, and ultimately positively impact individual performance. Recent studies also indicate that work-life balance is associated with auditor performance, job satisfaction, and well-being, particularly when employees receive adequate organizational support (Anggono et al., 2024; Cheng et al., 2025; Setiyawan et al., 2025). However, internal auditors are often faced with tight deadlines, high mobility, and professional demands that make it difficult to maintain this balance. Based on initial interviews with several employees at the Bandung Regional Audit Office, the phenomenon of excessive overtime and pressure to meet audit report targets is still found, which can disrupt work-life balance and reduce productivity. This phenomenon indicates an empirical gap between the importance of work-life balance and actual conditions, which are not entirely ideal in the field.

Furthermore, technological advances require auditors to possess strong digital literacy. Digital literacy encompasses more than just the ability to operate technological devices, but also the understanding and ability to utilize data and information systems to support the audit process. Internal auditors who have high digital literacy can increase efficiency and accuracy in carrying out audits, especially in analyzing complex data. Previous studies demonstrate that big data analytics and information technology can improve audit effectiveness, risk detection, audit quality, and the efficiency of audit processes (Ditkaew & Suttipun, 2023; Yang & Bahar, 2023; Dushyirehamwe et al., 2024; Kanivia et al., 2024). However, the successful implementation of these technologies also depends on auditor competence, data quality, training, and organizational support (Betti et al., 2023; Dushyirehamwe et al., 2024). In practice, digital literacy levels among auditors are uneven. Some senior auditors still struggle to adapt to new digital-based audit systems and analytical tools, which can impact performance effectiveness.

A literature review shows that previous research has extensively discussed the relationship between work-life balance and employee performance, as well as between

the use of analytical data or digital literacy and audit effectiveness. Studies have examined work-life balance in relation to auditor performance, job satisfaction, turnover intention, and organizational outcomes (Shouman et al., 2022; Yu et al., 2022; Anggono et al., 2024; Cheng et al., 2025). Similarly, research on data analytics has focused on its contribution to audit procedures, audit quality, effectiveness, fraud detection, and risk assessment (Alrashidi et al., 2022; Betti et al., 2023; Ilori et al., 2024; Rakhmawati et al., 2024). However, research that simultaneously combines these two factors in the context of the internal audit profession is still very limited. Most studies are conducted separately and focus on a single dimension either work-life balance or technology without examining the potential relationship or joint influence of the two on auditor performance.

Furthermore, the available research is generally empirical and contextual, with coverage of specific regions or organizations, so the results do not provide a comprehensive picture of global patterns and trends related to this issue. Existing studies predominantly examine particular countries, institutions, or organizational settings, while cross-contextual evidence remains limited (Pratama & Komariyah, 2023; Hazaea et al., 2024). Few studies have used a Systematic Literature Review (SLR) approach to identify, compare, and synthesize various empirical findings regarding the relationship between work-life balance, the use of analytical data, and internal auditor performance. The existing literature also indicates that data analytics research tends to emphasize technology adoption and audit effectiveness, while work-life balance research tends to emphasize stress, job satisfaction, well-being, and performance (Dushyirehamwe et al., 2024; Setiyawan et al., 2025).

Given the gap in work pressure and uneven digital literacy, coupled with the limited research available on combining these two variables, this research is relevant. This study aims to present a Systematic Literature Review (SLR) on the influence of work-life balance and the use of analytical data on internal auditor performance. The results are expected to contribute to academic understanding by broadening theoretical understanding and providing practical recommendations for organizations in developing strategies to improve auditor performance through work-life balance and optimal use of analytical technology.

## **2. | LITERATURE REVIEW**

### **Work-Life Balance**

Work-life balance (WLB) describes an individual's ability to manage and allocate time, energy, and attention effectively so that work and non-work roles, including family, health, and leisure, can be maintained in a mutually supportive manner. WLB is not simply an equal allocation of time between work and personal life, but a dynamic condition influenced by job demands, individual preferences, organizational policies, and technological developments. Organizational support, flexible working arrangements, and supportive supervision can provide employees with greater control

over their work and personal responsibilities (Greenhaus & Allen, 2011; Yu et al., 2022).

In the auditing profession, maintaining WLB is particularly important because auditors frequently face deadlines, workload pressures, and demanding professional responsibilities. Previous research indicates that WLB is associated with auditor performance, job satisfaction, and employee well-being. Anggono et al. (2024) found that WLB and time pressure are significantly related to auditor performance, while Cheng et al. (2025) demonstrated that job well-being is associated with audit performance and that passion can strengthen this relationship. Setiyawan et al. (2025) further examined WLB and burnout in relation to auditor job satisfaction. These findings suggest that adequate WLB can support the cognitive, emotional, and motivational resources required for effective professional performance.

However, WLB may also depend on organizational culture and the availability of supportive programs. Yu et al. (2022) found that WLB organizational culture is associated with turnover intention, while Shouman et al. (2022) highlighted the importance of organizational strategies and support in maintaining employee well-being. Thus, WLB should be understood as an organizational and individual condition that can influence auditor performance and sustainability.

### **Use of Analytical Data in Internal Auditing**

The use of analytical data refers to the systematic collection, processing, transformation, and utilization of data to generate insights that support decision-making, performance improvement, and strategic planning. In internal auditing, analytical data can include descriptive, diagnostic, predictive, and prescriptive approaches that enable auditors to examine larger volumes of information and identify patterns, anomalies, and potential risks. The effectiveness of analytical data use depends not only on technological infrastructure but also on human competencies, organizational support, and appropriate data governance.

Previous studies demonstrate the contribution of data analytics to audit effectiveness and quality. Yang and Bahar (2023) found that big data analytics positively influences different stages of the audit process, while Ditkaew and Suttipun (2023) reported positive relationships between audit data analytics, audit quality, and review continuity. Betti et al. (2023) showed that the use of data analytics can enhance perceptions of auditor competence, particularly when combined with consulting activities. Similarly, Dushyirehamwe et al. (2024) identified improved risk detection and audit efficiency as important benefits of data analytics, while also highlighting data quality and auditor skills as continuing challenges.

The implementation of analytical technology therefore requires adequate digital competencies and organizational readiness. Kanivia et al. (2024) emphasized the role of information technology in improving internal audit efficiency, risk detection, and quality, while Pratama and Komariyah (2023) found that perceived usefulness and ease of use influence auditors' acceptance of big data analytics technology. Ilori et al. (2024)

further emphasized data integration and continuous training in the application of advanced analytics. Consequently, analytical data can strengthen audit performance when technological capabilities are supported by competent auditors and an enabling organizational environment.

### **Internal Auditor Performance and the Relationship with WLB and Analytical Data**

Internal auditor performance reflects the effectiveness and efficiency of auditors in conducting audit activities, producing high-quality audit work, adding organizational value, safeguarding assets, and supporting compliance. Auditor performance is influenced by technical and behavioral competencies, interpersonal skills, independence, role clarity, and organizational and managerial support. Afzal (2023), for example, identified auditor competence, objectivity, and performance as important factors associated with internal audit quality. Hazaea et al. (2024) similarly demonstrated the importance of independence, international standards, and management support for organizational performance.

The literature indicates that both WLB and analytical data can contribute to internal auditor performance through different mechanisms. WLB supports the psychological and cognitive resources needed to maintain concentration, motivation, and job satisfaction, whereas analytical data enhances the efficiency, accuracy, timeliness, and depth of audit activities (Yang & Bahar, 2023; Anggono et al., 2024; Cheng et al., 2025). However, these two dimensions have generally been examined separately. Research on WLB tends to focus on stress, well-being, satisfaction, and turnover, while analytical data research emphasizes technology adoption, audit quality, risk detection, and efficiency (Yu et al., 2022; Dushyirehamwe et al., 2024).

This separation indicates an important conceptual gap. Internal auditor performance in a digital environment may depend simultaneously on technological capability and the human conditions under which technology is used. Therefore, examining WLB and analytical data together provides a broader perspective for understanding internal auditor performance and supports the development of an integrated framework connecting digital capability, employee well-being, and audit effectiveness.

## **3. | RESEARCH METHOD**

This study employed a Systematic Literature Review (SLR) approach to identify, evaluate, and synthesize evidence concerning the relationship between work-life balance (WLB), data analytics (DA), and internal auditor performance. The review followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework to ensure a structured and transparent selection process. The literature search was conducted using Emerald Insight, SpringerLink, Google Scholar, and PubMed, focusing on studies published between 2020 and 2025. The keywords included “work-life balance,” “data analytics,” “internal auditor,” and “auditor performance,” combined using Boolean operators AND and OR. The search strategy

was designed to identify studies addressing WLB, analytical data use, internal auditing, and auditor performance.

The inclusion criteria covered studies that discussed WLB, data analytics, or both in the context of internal auditing or auditor performance; were published in accredited or reputable academic journals or proceedings; were available in English or Indonesian; and were published between 2020 and 2025. Exclusion criteria included non-academic publications, studies unrelated to the research focus, duplicate records, inaccessible full texts, and studies with insufficient methodological information. The selection process consisted of four PRISMA stages: identification, screening, eligibility assessment, and inclusion. Titles and abstracts were screened for relevance, followed by full-text assessment based on research design, methodology, data analysis, and relevance to the study variables. Following this process, 21 studies were included in the final synthesis. Data were extracted systematically, including author and year, research objectives, methodology, key variables, research context, and main findings. The selected studies were then synthesized descriptively and thematically to identify research patterns, relationships among WLB, DA, and internal auditor performance, and existing research gaps. The study selection process is presented in Figure 1.

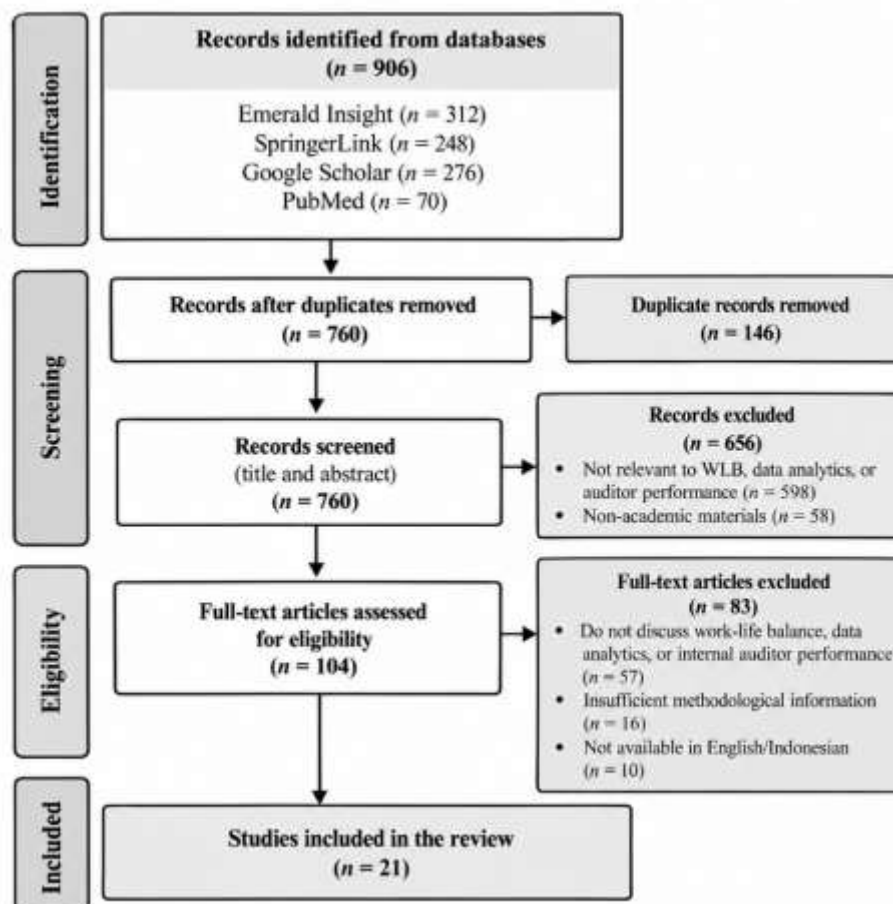


Figure 1. Literature Screening Results

Figure 1. Literature Screening Results

#### 4. | RESULTS

The systematic literature review identified 21 studies addressing work-life balance (WLB), data analytics (DA), audit technology, and internal auditor performance. The reviewed studies employed quantitative, qualitative, experimental, mixed-method, literature review, and scoping review approaches. Most studies were conducted in Asian and Middle Eastern contexts, including Indonesia, Thailand, Taiwan, Pakistan, Lebanon, Palestine, and other emerging-market settings. The studies generally examined either the relationship between WLB and auditor-related outcomes or the contribution of data analytics and digital technology to audit effectiveness and quality.

**Table 1.** Research Results Related to Big Data Analytics, Technology, and Audit Quality

| N<br>o | Author's<br>(Year)          | Title / Research<br>Focus                                           | Research<br>methods                | Key Findings                                                                                                                                |
|--------|-----------------------------|---------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Yang & Bahar (2023)         | The Impact of Big Data Analytics on the Audit Process in Batam City | Quantitative (SEM-PLS)             | Big Data Analytics has a significant positive impact on all stages of the audit process.                                                    |
| 2      | Rakhmawati et al. (2024)    | Big Data Technology & Auditor Independence on Audit Effectiveness   | Systematic Literature Review (SLR) | Big Data improves audit effectiveness; auditor independence remains important despite concerns about non-audit services.                    |
| 3      | Kanivia et al. (2024)       | Implementation of Information Technology on Internal Audit Quality  | Literature Review                  | IT improves efficiency, risk detection, and the quality of internal audits; auditor competence and risk management are critical factors.    |
| 4      | Afzal (2023)                | Internal Audit Quality in Commercial Banks of Pakistan              | Quantitative (Logit Regression)    | Auditor competence, objectivity, and performance have a significant positive effect on internal audit quality.                              |
| 5      | Betti et al. (2023)         | Data Analytics & Consulting Activities on Internal Audit Quality    | Experiment (2x2 Design)            | The use of data analytics enhances the perception of auditor competence; consulting activities strengthen the auditor–manager relationship. |
| 6      | Dushyirehamwe et al. (2024) | Data Analytics in Internal Auditing: A Scoping Review               | Scoping Review                     | Data analytics improves risk detection & audit efficiency, but the main challenges are data quality and auditor skills.                     |

| <b>No</b> | <b>Author's (Year)</b>     | <b>Title / Research Focus</b>                                             | <b>Research methods</b>                | <b>Key Findings</b>                                                                                                                 |
|-----------|----------------------------|---------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 7         | Ditkaew & Suttipun (2023)  | Audit Data Analytics on Audit Quality & Review Continuity in Thailand     | Quantitative (Path Analysis)           | Audit Data Analytics positively impacts audit quality and review continuity; cybersecurity strengthens relationships.               |
| 8         | Tanbour et al. (2025)      | Internal Auditing Ethics and Bank Risk Management in Palestine            | Mixed Methods (Sequential Explanatory) | Integrity and competence enhance the effectiveness of risk management; objectivity is insignificant due to organizational barriers. |
| 9         | Hazaea et al. (2024)       | Internal Audit System on Bank Performance in Arab Countries               | Quantitative (SEM-PLS)                 | Independence, international standards, and management support have a significant impact on bank performance.                        |
| 10        | Pratama & Komariyah (2023) | Government Auditors' Acceptance of Big Data Analytics                     | Quantitative (SEM-PLS)                 | Perceived ease and usefulness influence acceptance of BDA technology; social influence and trust are not significant.               |
| 11        | Alrashidi et al. (2021)    | Big Data Analytics and Audit Procedures in the Middle East                | Quantitative (PLS-SEM)                 | BDA impacts all phases of the audit; helping auditors understand the client environment and improving audit decisions.              |
| 12        | Ilori et al. (2024)        | Advanced Data Analytics dalam Audit Internal                              | Conceptual                             | Advanced analytics improves fraud detection and audit efficiency; requiring data integration and ongoing training.                  |
| 13        | Fadhila et al. (2024)      | Auditor Work-Life Balance: Study Phenomenology                            | Qualitative (IPA)                      | Four themes were found: motivational triggers, balance challenges, gender equality, and personal meaning of WLB.                    |
| 14        | Anggono et al. (2024)      | The Influence of Work-Life Balance & Time Pressure on Auditor Performance | Quantitative (Regresi Linear)          | Work-life balance and time pressure have a significant positive effect on auditor performance.                                      |
| 15        | Setiyawan et al. (2025)    | Work-Life Balance and Burnout on Auditor Job Satisfaction                 | Quantitative (Path Analysis)           | Work-life balance has a significant positive effect on job satisfaction; burnout is not significant.                                |

| <b>N<br/>o</b> | <b>Author'<br/>s (Year)</b> | <b>Title / Research<br/>Focus</b>                                                         | <b>Research<br/>methods</b>            | <b>Key Findings</b>                                                                                                           |
|----------------|-----------------------------|-------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 16             | Cheng et al. (2025)         | Job Well-Being and Performance Audit in Taiwan                                            | Quantitative (Survey)                  | Curvilinear relationship between job well-being and audit performance; passion strengthens the positive effect.               |
| 17             | Shouman et al. (2022)       | Work-Life Balance & Firm Innovativeness in Lebanon                                        | Quantitative (Survey)                  | WLB does not directly impact organizational performance; superior support and coping strategies impact well-being.            |
| 18             | Yu et al. (2022)            | WLB Culture, Program Use, and Turnover Intention                                          | Quantitative (Survey, 290 Respondents) | An organizational culture that supports WLB reduces turnover intention; the ease of the WLB program has no indirect effect.   |
| 19             | Abrahams & Phesa (2025)     | Declining Number of Global Auditors: Scoping Review                                       | Scoping Review                         | Factors causing the decline: economic pressure, complex regulations, AI, negative perceptions of the profession, and low WLB. |
| 20             | Karagiorgos et al. (2024)   | Efficiency and Performance of Internal Audit in the Public Sector                         | Literature Review                      | Internal audits increase public sector transparency; hybrid audits between evaluation and traditional audits are recommended. |
| 21             | Bachtiar et al. (2022)      | The influence of internal audit, motivation, and work environment on employee performance | Mixed Methods                          | Auditor integrity and competence enhance the effectiveness of risk management during a crisis.                                |

*Source: Synthesized from the studies included in the systematic literature review.*

The findings in Table 1 indicate two dominant streams of evidence. The first concerns WLB and auditor well-being or performance. Studies by Anggono et al. (2024), Cheng et al. (2025), and Setiyawan et al. (2025) indicate positive relationships between WLB or job well-being and auditor-related outcomes. Yu et al. (2022) additionally demonstrates the importance of an organizational culture that supports WLB, particularly in relation to turnover intention. However, Shouman et al. (2022) indicates that WLB may not always produce a direct organizational-performance effect, suggesting that organizational support and coping mechanisms may influence the relationship.

The second stream concerns data analytics, digital technology, and audit effectiveness. Yang and Bahar (2023), Ditkaew and Suttipun (2023), Betti et al. (2023),

Dushyirehamwe et al. (2024), and Kanivia et al. (2024) consistently emphasize the contribution of analytics or information technology to audit efficiency, quality, risk detection, and auditor capabilities. Nevertheless, the studies also identify limitations involving data quality, technical competence, training, organizational support, and technology acceptance.

The synthesis further indicates that the literature remains predominantly empirical and context-specific. Research on WLB is concentrated mainly on job stress, satisfaction, well-being, burnout, and performance, whereas research on DA emphasizes technology adoption, audit effectiveness, risk detection, and audit quality. Consequently, relatively few studies examine the simultaneous relationship between WLB, DA, and internal auditor performance.

**Table 2.** Thematic Synthesis of SLR Results: Global Patterns and Trends in Work-Life Balance Research, Analytical Data, and Internal Auditor Performance

| No | Main Theme                                 | Discussion Focus                                                                          | Global Research Patterns                                                                                                                                        | Gaps Found                                                                                                                         | Latest Trends                                                                                             |
|----|--------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 1  | Work-Life Balance and Auditor Performance  | The impact of work-life balance on work stress, job satisfaction, and auditor performance | Most studies originate from Asia (Indonesia, Thailand, Lebanon, Taiwan). Quantitative approaches dominate, focusing on the direct WLB–performance relationship. | Cross-national studies are scarce; few have examined mediating factors such as psychological well-being or organizational support. | Increased attention to post-pandemic work-life balance and its impact on auditor productivity.            |
| 2  | Work Pressure and Internal Auditor Burnout | The impact of deadlines, workload, and audit pressure on performance                      | Similar patterns are found in developing countries; issues of excessive overtime and high time pressure are common.                                             | There is a lack of a conceptual model that combines psychological and organizational factors simultaneously.                       | The global trend towards the implementation of flexible work arrangements policies for internal auditors. |
| 3  | Digitalization and Auditor Data Literacy   | Use of analytical data and digital technology in the audit process                        | Many studies have emerged in Asia and the Middle East, focusing on the adoption of big                                                                          | There has been no global synthesis on human resource readiness and the influence of organizational                                 | The global trend is towards the use of data-driven audit and continuous                                   |

| No | Main Theme                                                         | Discussion Focus                                                                          | Global Research Patterns                                                                                         | Gaps Found                                                                                                       | Latest Trends                                                                              |
|----|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
|    |                                                                    |                                                                                           | data analytics and AI tools.                                                                                     | culture on technology adoption.                                                                                  | auditing systems.                                                                          |
| 4  | The Impact of Using Analytical Data on Audit Effectiveness         | How BDA improves audit efficiency, accuracy and quality                                   | Most empirical research is descriptive and case-specific (banks, public accounting firms, government agencies).  | Lack of integration between BDA and individual auditor performance (human performance).                          | The emergence of hybrid audit models that combine human and AI capabilities.               |
| 5  | The Relationship Between Work-Life Balance and Technology Adoption | The impact of the use of audit technology on auditor work-life balance                    | Only a few studies (less than 10%) have addressed this relationship.                                             | There is minimal empirical evidence on whether the adoption of data analytics improves or disrupts life balance. | A new research trend is beginning to examine “technostress” in digital auditors.           |
| 6  | Internal Auditor Performance and Organizational Factors            | The influence of managerial support, work culture, and HR policies on auditor performance | Research is still dominant in the context of public institutions and national KAP.                               | There are few global studies comparing internal audit practices across cultures and regulatory systems.          | The trend towards the establishment of a global internal audit competency framework.       |
| 7  | Methodological Approaches in Internal Audit Research               | Characteristics of research methods in WLB and BDA studies                                | ±82% of empirical studies; only a small proportion used a systematic review approach.                            | Not many SLRs integrate the dimensions of technology and work well-being in one analytical framework.            | Increased use of Systematic Literature Review methods to identify patterns across studies. |
| 8  | Regional and Global Patterns in Internal Audit Research            | Geographic distribution of research on internal auditors                                  | Research is dominated by Southeast Asia (Indonesia, Thailand, Malaysia) and the Middle East; with a small amount | There is no comprehensive global map of trends and comparisons across regions.                                   | International collaborations between Asian and European academics for data-driven audit    |

| No | Main Theme                                                                 | Discussion Focus                                                                   | Global Research Patterns                                                                              | Gaps Found                                                                                                                            | Latest Trends                                                                                                                      |
|----|----------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                            |                                                                                    | from Europe and Africa.                                                                               |                                                                                                                                       | research are emerging.                                                                                                             |
| 9  | Auditor HR Readiness in the Digital Analytics Era                          | Digital competence, training, and resistance to change among auditors              | The pattern shows a gap between younger (digital-ready) auditors and senior (less adaptive) auditors. | There is not much research that offers a competency-based adaptive training model.                                                    | Global trends: upskilling programs and digital audit certifications from IIA & ISACA.                                              |
| 10 | Integration of Work-Life Balance and Data Analytics on Auditor Performance | The simultaneous relationship of WLB and the use of analytical data on performance | There is almost no empirical research that tests both variables together.                             | The main research gap in this SLR is that there is no integrative conceptual model that explains the WLB–DA–Performance relationship. | Potential future research directions towards a digital well-being-based auditor performance model (Digital Well-Being Audit Model) |

*Source: Synthesized from the thematic analysis of the reviewed studies.*

The thematic synthesis demonstrates that the major research gap is the lack of an integrative framework connecting WLB, data analytics, and internal auditor performance. Existing research generally examines these relationships separately, despite the increasing digitalization of auditing. The findings therefore support the development of a more integrated perspective in which technological capability and auditor well-being are considered together when explaining performance in the digital audit environment.

## 5. | DISCUSSION

The findings of this Systematic Literature Review indicate that internal auditor performance in the digital era is shaped by the interaction between work-life balance (WLB), data analytics (DA), individual competence, and organizational support. Rather than operating as independent factors, these dimensions represent complementary conditions through which auditors maintain effectiveness while adapting to increasingly technology-driven audit environments. The reviewed studies confirm that WLB is associated with auditor well-being, satisfaction, and performance, although its effects may depend on organizational context and support (Greenhaus & Allen, 2011; Yu et al., 2022; Anggono et al., 2024; Cheng et al., 2025; Setiyawan et al., 2025).

The WLB findings indicate that auditor performance cannot be understood solely through technical capability. Work pressure, deadlines, burnout, and competing personal responsibilities can influence the psychological resources required to perform complex audit tasks. Fadhila et al. (2024) identified motivational, balance-related, equality, and personal-meaning dimensions of auditors' WLB, while Shouman et al. (2022) showed that WLB does not necessarily produce a direct organizational-performance effect. Evidence concerning work-life blending further suggests that technological and flexible working arrangements can change how boundaries between professional and personal roles are managed (Steffens et al., 2023). Similarly, Yu et al. (2022) emphasizes the relevance of WLB-supportive organizational culture, while broader evidence connects WLB and working environments with employee performance and stress-related mechanisms (Bahtiar et al., 2021).

The second major finding concerns the growing role of DA in improving audit processes. Studies consistently associate big data and audit analytics with greater efficiency, audit quality, risk detection, continuity, and decision-making capability (Alrashidi et al., 2022; Ditkaew & Suttipun, 2023; Betti et al., 2023; Yang & Bahar, 2023; Rakhmawati et al., 2024). Advanced analytics can also strengthen fraud detection and risk assessment, although effective implementation requires data integration and continuous capability development (Dushyirehamwe et al., 2024; Ilori et al., 2024). The value of analytics therefore depends not only on technology itself but also on the ability of managers, analysts, and auditors to translate analytical outputs into appropriate decisions (Srivastava & Dixit, 2023).

At the organizational level, technology adoption is influenced by perceived usefulness, ease of use, competence, management support, and organizational conditions (Pratama & Komariyah, 2023; Kanivia et al., 2024; Hazaea et al., 2024). Auditor competence, objectivity, independence, and integrity remain important even as digital tools become more sophisticated (Bahtiar et al., 2021; Afzal, 2023; Tanbour et al., 2025). The literature therefore suggests that digitalization should complement rather than replace professional judgment and human capabilities.

Importantly, the review reveals a persistent integration gap. Most studies investigate WLB or DA separately, while relatively few examine how technological capability and auditor well-being jointly contribute to performance. The changing audit environment, including increasing technological complexity and concerns regarding the attractiveness and sustainability of the auditing profession, reinforces the need to consider both human and technological dimensions simultaneously (Abrahams & Phesa, 2025). Consequently, the findings support an integrated perspective in which WLB, digital capability, organizational support, and audit technology collectively shape auditor performance and audit effectiveness (Cheng et al., 2025; Karagiorgos et al., 2025).

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## 6. | CONCLUSION

This systematic literature review concludes that work-life balance (WLB) and data analytics (DA) are complementary dimensions in understanding internal auditor performance in the digital era. The review of 21 studies shows that WLB is associated with auditor well-being, job satisfaction, motivation, and performance, while data analytics contributes to audit efficiency, accuracy, risk detection, audit quality, and decision-making. However, the strength and direction of these relationships may vary according to organizational support, individual competence, technological readiness, and working conditions. The findings also demonstrate that existing research remains fragmented. Studies on WLB generally emphasize stress, burnout, well-being, job satisfaction, and turnover, whereas studies on data analytics primarily focus on technology adoption, audit effectiveness, risk detection, and audit quality. Only limited research considers these dimensions simultaneously in explaining internal auditor performance. This separation represents an important research gap in the context of increasingly digitalized auditing.

The review therefore highlights the need for an integrated perspective that connects auditor well-being, digital capability, organizational support, and audit technology. Such an approach can provide a more comprehensive understanding of how internal auditors maintain performance while responding to increasing technological and professional demands. Practically, organizations should combine WLB initiatives, supportive working environments, digital training, data-analytics capability development, and appropriate technology implementation. Future research should further examine the integrated relationship between WLB, DA, and auditor performance through longitudinal, comparative, and cross-national studies.

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### ***Conflict of Interest Statement***

The authors declare that there is no conflict of interest.

### ***Ethical Approval and Originality Statement***

Ethical approval was obtained for this study. The manuscript represents original work and has not been previously published, nor is it under consideration by another journal.

### ***Data Disclosure Statement***

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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