





The Impact of Transformational Leadership on Auditors' Job Stress with the Mediating Role of Emotional Intelligence

1. Shiva. Salehi Nogrehdeh : Department of Accounting, Mo.C., Islamic Azad University, Mobarakeh, Iran
2. Mehdi. Maranjory : Department of Accounting, Cha.C., Islamic Azad University, Chalus, Iran
3. Razieh. Alikhani : Department of Accounting, Cha.C., Islamic Azad University, Chalus, Iran
4. Nemat. Rostami : Department of Accounting, Cha.C., Islamic Azad University, Chalus, Iran

*corresponding author's email: Mehdi_maranjory@iauc.ac.ir

ABSTRACT

Transformational leadership, through inspiring and motivating employees and leveraging emotional intelligence to foster trust and empathy, creates a supportive work environment in which employees' emotions are understood and valued. This, in turn, leads to reduced job stress. The primary aim of the present study is to investigate the effect of transformational leadership on auditors' job stress with the mediating role of emotional intelligence in auditing firms in Iran. This study employed a descriptive-survey research design and is applied in terms of purpose. The statistical population consisted of managers of auditing firms who are members of the Iranian Association of Certified Public Accountants, as well as corporate managers, totaling 310 individuals. The sample size was determined using Cochran's formula, indicating a minimum required sample of 173 participants. Given the possibility of non-response, 200 questionnaires were distributed, of which 174 fully completed questionnaires were returned and used in the final analysis. Data were collected using a questionnaire. Confirmatory factor analysis was applied to assess construct validity, and reliability was confirmed using Cronbach's alpha coefficients. Data analysis was conducted using structural equation modeling in LISREL 8.8. The findings indicate that transformational leadership has a significant and inverse effect on auditors' job stress through the mediating role of emotional intelligence in auditing firms in Iran. Additionally, transformational leadership and emotional intelligence also have significant and inverse direct effects on job stress. The effect of transformational leadership on emotional intelligence was found to be positive and significant. Managers of auditing firms in Iran are encouraged to adopt a transformational leadership style and enhance emotional intelligence to create conditions that help reduce auditors' job stress.

Keywords: Transformational leadership, job stress, emotional intelligence, auditing firms.

Introduction

In contemporary organizational environments characterized by rapid technological evolution, heightened competition, and increasing occupational pressures, understanding the determinants of job stress and mechanisms for improving employee well-being has become a major priority for researchers and practitioners. Job stress is not only associated with reduced performance and diminished psychological health but also contributes to higher turnover intentions, declining organizational commitment, and lower overall productivity. The intensification of work demands, coupled with the complex interpersonal dynamics of organizational life, requires leadership approaches capable of supporting employees emotionally while guiding them toward higher levels of performance and resilience. Within this context, transformational leadership has emerged as a prominent theoretical and practical



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framework for enhancing employee functioning, particularly through its influence on psychological resources such as emotional intelligence. Scholars have consistently argued that transformational leadership contributes to improved performance, stronger motivation, and reduced stress by shaping a supportive and inspiring climate (1). As organizations face unprecedented environmental and internal pressures, the importance of leadership styles that promote adaptability and emotional stability continues to grow.

Transformational leadership is characterized by the ability to articulate an inspiring vision, foster trust, stimulate intellectual growth, and attend to the individual needs of followers. This style of leadership has been linked to numerous positive outcomes across sectors, including performance, well-being, job satisfaction, and reduced stress. Historical and comparative analyses of leadership theory demonstrate that transformational and entrepreneurial leadership share a common focus on influence, motivation, and empowerment, but transformational leadership distinguishes itself by emphasizing emotional and relational aspects of influence (2). The relational foundation of transformational leadership enables leaders to cultivate meaningful interactions, promote a shared sense of purpose, and support employees in navigating occupational challenges. Consequently, it is not surprising that transformational leadership has been widely examined as a buffer against job stress, especially in professions that require high levels of judgment, precision, and ethical responsibility.

Recent studies further highlight that transformational leadership can significantly reduce work-related stress by fostering supportive relationships, facilitating open communication, and promoting psychological safety. For instance, work in the banking sector reveals that transformational leadership reduces stress partly through the mediating role of emotional intelligence, suggesting that emotional capacities represent a key mechanism through which leadership influences employee outcomes (3). Similar findings have been reported in the healthcare and public service sectors, where transformational leadership has been associated with lower stress and improved emotional functioning among employees thanks to the leader's capacity to provide guidance, recognition, and motivation (4). These findings underscore the cross-sectoral significance of transformational leadership in shaping employee emotional experiences.

In addition to leadership effects, job stress remains a central topic in organizational behavior research due to its profound implications for performance, job satisfaction, and turnover intention. Studies consistently show that elevated job stress contributes to emotional exhaustion, role conflict, and diminished work-life balance. Research in the call center industry, for example, demonstrates that job stress intensifies work–family conflict and undermines retention, particularly when mentoring and support systems are limited (5). Similarly, studies in financial and service sectors indicate that job stress emerges from workload, role ambiguity, and organizational pressures, often leading to adverse consequences for both employees and organizations (6). Job stress also interacts with job satisfaction and work-life balance, shaping an employee's intention to stay or leave the organization. Evidence from Indonesian public enterprises shows that work-life balance and stress jointly predict turnover intention, with job satisfaction partially mediating this relationship (7). These findings indicate that job stress is not merely a psychological construct but a multidimensional phenomenon with broad organizational consequences.

In recent years, emotional intelligence has become an important concept within organizational research due to its role in facilitating adaptive emotional functioning, interpersonal effectiveness, and stress management. Emotional intelligence enables individuals to identify, understand, and regulate their own emotions and those of others, ultimately fostering more effective coping with stress and more harmonious workplace relationships. A growing body of evidence shows that higher emotional intelligence contributes to enhanced subjective well-being,

improved social relationships, and more effective stress regulation (8). Adolescents and adults alike benefit from improved emotional intelligence through increased life satisfaction and stronger emotional resilience in the face of stressors (9). In organizational contexts, emotional intelligence supports conflict resolution, communication, and employee retention. For example, recent conceptual studies propose that emotional intelligence strengthens retention by reducing turnover intentions and enhancing employees' ability to manage stress and interpersonal challenges (10). These findings indicate that emotional intelligence not only supports personal well-being but also directly and indirectly shapes organizational outcomes.

Emotional intelligence is also deeply connected to leadership effectiveness. Transformational leaders often possess strong emotional intelligence, enabling them to empathize with employees, understand their emotional states, and inspire them more effectively. Research shows that transformational leadership predicts higher emotional intelligence among employees because emotionally intelligent leaders create environments in which emotional development is encouraged and supported (11). Studies examining educators, healthcare providers, and corporate employees consistently report that emotional intelligence mediates the relationship between leadership and stress, suggesting that emotionally intelligent employees are better equipped to interpret and respond to occupational demands (12). This mediating role of emotional intelligence has been highlighted in workplace spirituality research as well, indicating that emotional capabilities help moderate stress levels in emotionally demanding work contexts (13). These converging findings point to emotional intelligence as a critical psychological resource that enables employees to derive greater benefits from transformational leadership while managing stress more effectively.

The relationship between emotional intelligence and performance has also been well-documented. In agricultural education contexts, emotional intelligence has been found to significantly affect academic and practical performance by enhancing students' ability to regulate stress, communicate effectively, and engage with complex tasks (14). In organizational environments, emotional intelligence supports knowledge sharing and collaboration—two essential components of high-performing teams. For example, research in the Turkish HoReCa sector shows that emotional intelligence positively influences knowledge sharing, which in turn strengthens organizational learning and innovation (15). Similarly, studies on project managers reveal that emotional intelligence enhances decision-making and interpersonal coordination, leading to improved project outcomes (16). These findings emphasize that emotional intelligence holds both performance-enhancing and stress-reducing qualities, underscoring its dual importance in organizational functioning.

Scholars have also examined how transformational leadership interacts with job satisfaction, organizational citizenship behavior, and work-life balance. Evidence shows that transformational leadership enhances job satisfaction and commitment, particularly in digital-era SMEs where relational trust and motivation are central to employee engagement (17). Job satisfaction may also serve as a buffer against the negative effects of stress, contributing to better emotional and behavioral outcomes. The influence of transformational leadership on work-life balance has been highlighted in mediation models showing that leadership shapes employee well-being through both direct and indirect pathways (18). These findings collectively suggest that transformational leadership not only reduces stress but also contributes to broader aspects of employee well-being and organizational functioning.

Furthermore, current literature increasingly recognizes the role of job stress in shaping deviant behaviors such as cyberloafing, which can negatively affect performance. Evidence from management studies shows that job stress increases cyberloafing, and this relationship can undermine overall performance unless moderated by

organizational commitment or job satisfaction (19). These findings indicate that job stress has behavioral as well as psychological consequences, reinforcing the need for leadership strategies that address its root causes. Studies also show that transformational leadership enhances employee motivation and performance by reducing organizational obstacles and empowering employees psychologically (20). Similarly, research on organizational performance reveals that transformational leadership significantly contributes to improved outcomes when employees feel motivated and supported by their leaders (21). These findings emphasize the multifaceted role of transformational leadership in shaping both performance and emotional outcomes in organizations.

In addition, job stress plays a crucial role in turnover intention. Evidence from work-life balance studies shows that increasing job stress raises the likelihood of turnover unless counterbalanced by supportive leadership and organizational culture (6). This relationship has been observed in diverse contexts, including hospitals, public companies, and digital enterprises. As employees experience higher stress, their psychological attachment to the organization weakens, underscoring the importance of leadership that prioritizes emotional well-being. Transformational leadership, through its emphasis on empathy, recognition, and individualized consideration, has been identified as a key predictor of lower turnover intention and enhanced organizational stability.

Despite the extensive literature on the topic globally, empirical evidence from Iranian auditing firms remains limited, particularly regarding the mediating role of emotional intelligence. Given that auditors face heightened cognitive and emotional demands, understanding how transformational leadership can reduce stress through emotional pathways is a meaningful contribution to both theory and practice. Furthermore, as emotional intelligence is increasingly recognized as a trainable competency, identifying its mediating role may provide actionable insights for leadership development programs within auditing institutions. Therefore, the aim of this study is to examine the impact of transformational leadership on auditors' job stress with the mediating role of emotional intelligence.

Methods and Materials

The present study is applied in terms of purpose and employs a quantitative research method based on a descriptive–survey design. In this study, data were collected using both library-based and field methods. The statistical population consisted of managers of auditing firms who are members of the Iranian Association of Certified Public Accountants, as well as corporate managers, totaling 310 individuals. The sample size was determined using Cochran's formula, indicating a minimum required sample of 173 participants. Given the likelihood of non-returned questionnaires, 200 questionnaires were distributed, and ultimately 174 completed questionnaires were received and used in the final analysis. Since the number of returned questionnaires exceeded the minimum sample size requirement, the adequacy of the sample size is assured. The sampling method in this study was simple random sampling.

Multiple methods were used to collect the required data for this research. These methods fall into two categories:

A) To collect information related to the theoretical foundations and literature of the research topic, library resources, including Persian and English articles and books, were utilized.

Additionally, data collection was conducted using questionnaires. The questionnaires used in this study were as follows:

To measure transformational leadership, the McKenzie and Podsakoff (2001) questionnaire, consisting of 8 items, was used.

To assess emotional intelligence, the Davis, Wang, and Love (2004) questionnaire, consisting of 6 items, was applied.

Finally, to measure job stress, the McCree and Thomson (2007) questionnaire, consisting of 7 items, was employed.

In continuation of the study, convergent construct validity was examined for the questionnaires used. For this purpose, confirmatory factor analysis was conducted using LISREL 8.8. To establish convergent construct validity, two conditions must be met: (1) factor loadings of all items related to the main variables must exceed 0.60 and be statistically significant, and (2) the average variance extracted for each variable must be greater than 0.50.

The confirmatory factor analysis results for each measurement scale are presented in the tables below. The standardized factor loadings obtained from confirmatory factor analysis for all latent variables exceeded 0.60, and the average variance extracted for each variable was greater than 0.50.

Table 1. Results of Convergent Construct Validity for the Research Questionnaires

No.	Research Questionnaire	Factor Loading	Loading Significance	Average Variance Extracted
Transformational Leadership (T.L)				
1	The supervisor shares values and beliefs he considers important with employees.	0.69	Significant	0.64
2	Auditors in this company speak about the necessity of having a strong sense of purpose.	0.71	Significant	
3	Managers in this company provide sufficient motivation to auditors to perform tasks.	0.70	Significant	
4	The supervisor expresses trust and expectations to auditors.	0.80	Significant	
5	The supervisor encourages auditors to express their thoughts and opinions.	0.92	Significant	
6	The supervisor allows auditors to examine issues from multiple perspectives.	0.87	Significant	
7	The supervisor is concerned about the problems auditors face in their work.	0.87	Significant	
8	The supervisor allocates time to provide guidance to auditors.	0.82	Significant	
Job Stress (W.S)				
1	Computer-related tasks in this company are extensive.	0.71	Significant	0.55
2	Strict regulations exist in this company.	0.72	Significant	
3	A uniform leadership style exists in this company.	0.67	Significant	
4	Managerial tasks in this company are numerous.	0.74	Significant	
5	Keeping up with changes in policies and regulations is appropriate.	0.80	Significant	
6	There is a workforce shortage in this company.	0.71	Significant	
7	Work responsibilities are properly distributed in this company.	0.73	Significant	
Emotional Intelligence (E.I)				
1	I feel that the supervisor of this company can understand employees' emotions.	0.66	Significant	0.61
2	I feel that the supervisor can recognize employees' inner emotions through conversation.	0.68	Significant	
3	The supervisor often sets goals for employees and strives to achieve them.	0.77	Significant	
4	The supervisor frequently encourages employees when they face problems.	0.84	Significant	

5	The supervisor controls his mood and behaves rationally when confronted with problems.	0.85	Significant
6	The supervisor has good control and management over employees.	0.88	Significant

In this study, Cronbach's alpha coefficient was used to assess the reliability of the questionnaires. When this coefficient exceeds 0.70, the measurement instrument is considered to have acceptable reliability.

Table 2. Reliability of the Questionnaires

Cronbach's Alpha	Component
0.836	Transformational Leadership
0.761	Job Stress
0.807	Emotional Intelligence

Given that all coefficients exceed 0.70, the reliability of the research questionnaires is confirmed.

Findings and Results

To analyze the research data, the Kolmogorov–Smirnov test was used to assess the distribution of the data via SPSS 20, and structural equation modeling was applied to test the research hypotheses using LISREL 8.8.

Table 3 presents the results of the Kolmogorov–Smirnov test:

Table 3. Kolmogorov–Smirnov Test Results for the Research Data

Variables	Significance Level	Kolmogorov–Smirnov Z	Test Result
Transformational Leadership	0.303	0.971	Normal
Job Stress	0.192	1.083	Normal
Emotional Intelligence	0.076	1.280	Normal

According to Table 3, the significance levels for all variables exceed 0.05. Therefore, the data follow a normal distribution.

Additionally, to assess the fit of the structural model for the hypotheses, several goodness-of-fit indices were used. One of the general indicators is the chi-square index, calculated as chi-square divided by degrees of freedom. A value between 1 and 5 is considered acceptable. Other goodness-of-fit indicators include GFI, CFI, NFI, NNFI, and IFI. When most of these indices exceed 0.90, the model demonstrates an acceptable fit.

Table 4. Model Fit Indices

Index Name	Acceptable Range	Obtained Value	Result
Chi-square/df	$\chi^2/df < 5$	2.9	Acceptable
RMSEA	RMSEA < 0.08	0.072	Acceptable
GFI	GFI > 0.90	0.87	Acceptable
NFI	NFI > 0.90	0.97	Acceptable
NNFI	NNFI > 0.90	0.98	Acceptable
CFI	CFI > 0.90	0.98	Acceptable
RFI	RFI > 0.90	0.96	Acceptable
IFI	IFI > 0.90	0.98	Acceptable

As shown in Table 4, most model fit indices fall within acceptable ranges; therefore, the model demonstrates a good fit. The results of hypothesis testing using structural equation modeling in LISREL are presented below.

Figures 1 and 2 display the t-value statistics and the final validated model showing the relationships among the research constructs.

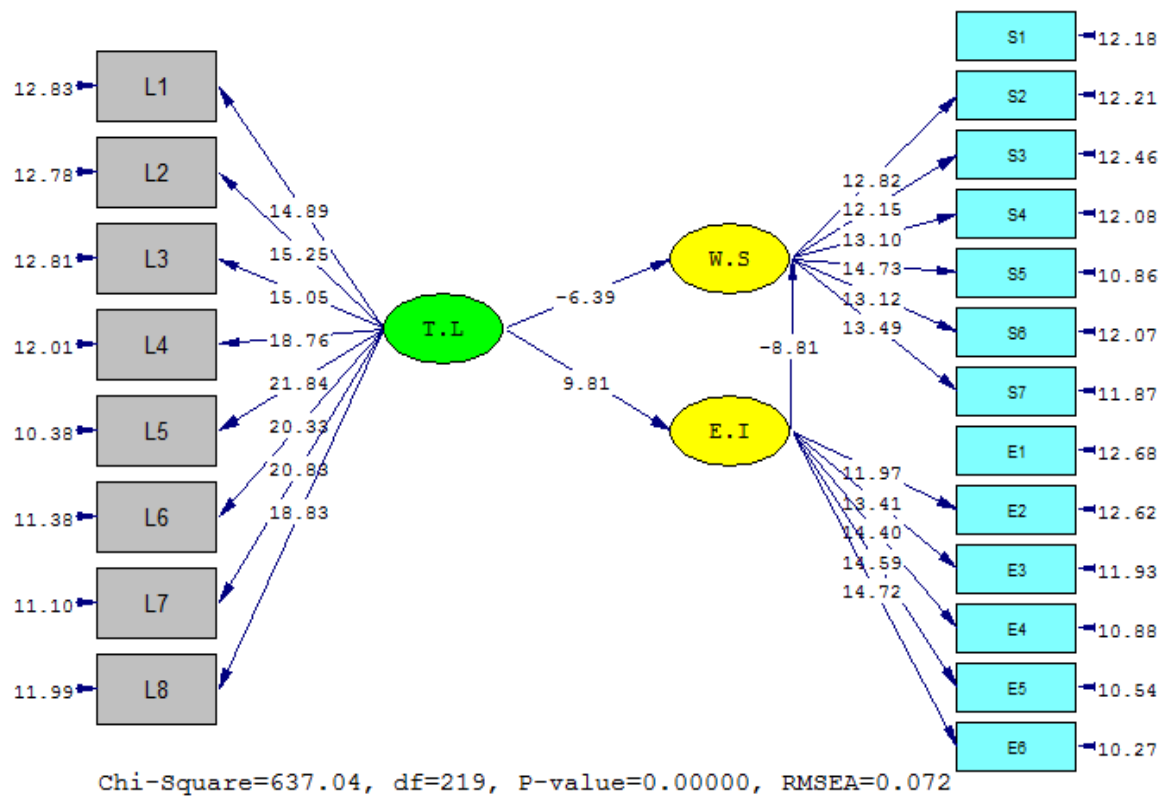


Figure 1. t-value Statistics for the Final Validated Model of Relationships among the Research Constructs

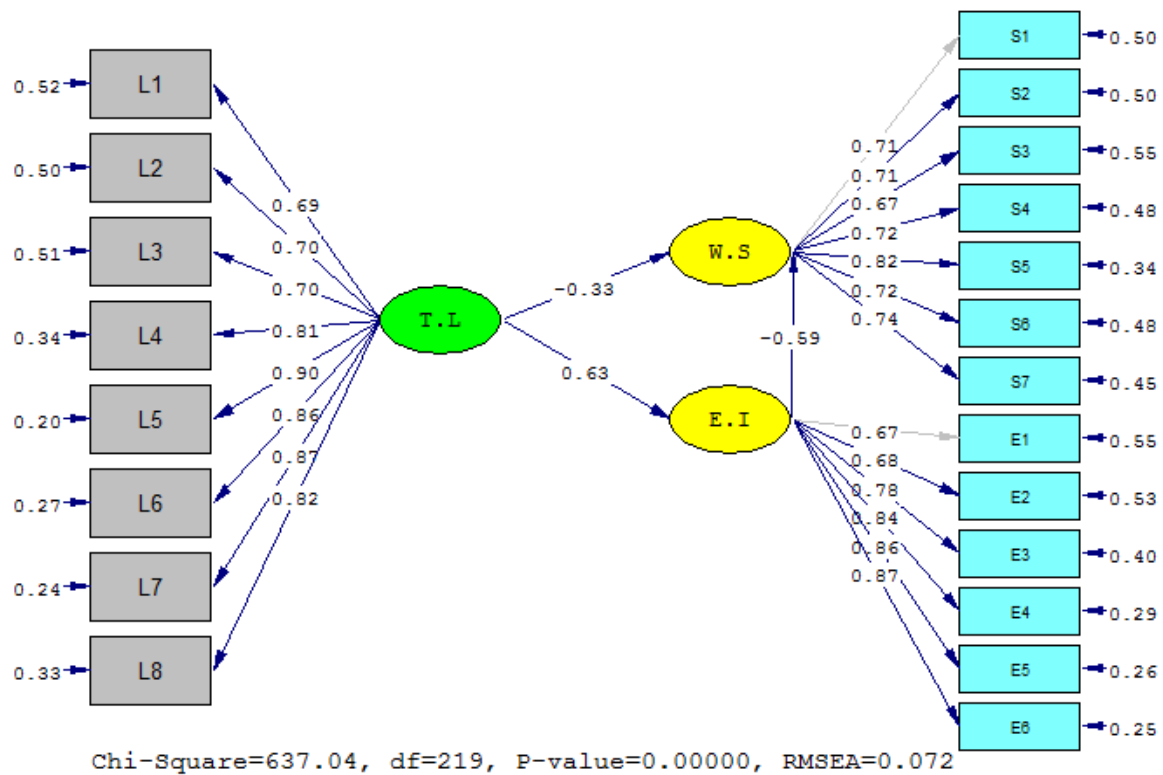


Figure 2. Final Validated Model of Relationships among the Research Constructs

To examine the mediating role of emotional intelligence, formula-based analysis available in the software was used. The results of the research hypotheses are presented in the table below:

Table 5. Path Coefficients and t-statistics for the Sub-Hypotheses

Path	Coefficient	t-value	Direction of Effect	Test Result
Transformational Leadership → Emotional Intelligence → Job Stress	-0.37	-7.83	–	Confirmed
Transformational Leadership → Job Stress	-0.33	-6.39	–	Confirmed
Transformational Leadership → Emotional Intelligence	0.63	9.81	+	Confirmed
Emotional Intelligence → Job Stress	-0.59	-8.81	–	Confirmed

If the t-value falls between +1.96 and -1.96, the effect of the independent variable on the dependent variable is rejected; however, if the t-value lies outside this range, it indicates a significant effect of the independent variable on the dependent variable. In such cases, one must proceed to the second step. In step two, the sign of the standardized coefficients determines the direction and magnitude of the effect: a positive sign indicates a positive and direct effect, whereas a negative sign indicates a negative and inverse effect.

According to the table, none of the t-values fall within the range of +1.96 to -1.96; therefore, all research hypotheses are confirmed. The relationships among the variables are further discussed in the conclusion section.

Discussion and Conclusion

The purpose of this study was to investigate the effect of transformational leadership on auditors' job stress, with emotional intelligence serving as a mediating variable. The results demonstrated that transformational leadership has both a significant direct negative effect on job stress and an indirect effect through emotional intelligence, indicating that transformational leaders reduce stress by enhancing employees' emotional capacities. This finding aligns strongly with existing evidence in the broader leadership and organizational behavior literature. For example, research in the banking sector has similarly shown that transformational leadership reduces work stress and that emotional intelligence plays a key mediating role (3). The present study extends these findings to the auditing profession, where job stress is particularly pronounced due to regulatory pressures, accuracy demands, and intense time constraints.

The first major finding—that transformational leadership negatively predicts auditors' job stress—resonates with organizational models that position transformational leadership as a protective factor against emotional and psychological strain. Transformational leaders use inspirational motivation, individualized consideration, and intellectual stimulation to strengthen follower resilience. This is consistent with earlier studies demonstrating that transformational leadership can reduce exhaustion and improve well-being by encouraging supportive environments and reducing ambiguity (4). Similarly, research from the organizational stress literature suggests that job stress is influenced by workload, conflicting demands, and emotional labor, meaning leadership practices that clarify expectations and offer emotional support naturally reduce stress levels (6). In highly structured environments such as auditing, where ambiguity is costly and deadlines are strict, these leadership attributes become even more relevant.

The second core finding—that emotional intelligence mediates the relationship between transformational leadership and job stress—also aligns with extensive evidence demonstrating that emotional intelligence enhances individual capacities to regulate stress and emotional strain. For instance, research among adolescents has found that emotional intelligence contributes to subjective well-being and acts as a buffer against stress, revealing its

global importance across age groups and contexts (8). Studies in organizational contexts support similar conclusions. Work on academic and professional populations shows that emotional intelligence strengthens performance outcomes by allowing individuals to manage emotional pressures more effectively (14). Furthermore, emotional intelligence has been identified as a predictor of interpersonal functioning, conflict resolution, and psychological adjustment, all of which reduce stress. Therefore, the mediating effect found in the current study supports the view that emotional intelligence acts as a psychological mechanism through which leadership reduces job stress.

Transformational leaders seem to be particularly effective at promoting emotional development and awareness among their followers, shaping work environments that facilitate beneficial emotional regulation. This relationship was evident in research showing that emotionally intelligent leaders directly contribute to enhancing employees' emotional intelligence by modeling empathic and emotionally attuned behaviors (11). Additional evidence from employee retention research confirms that emotional intelligence plays a moderating and mediating role between workplace conditions and stress-related outcomes, indicating its broad functional relevance (10). These findings reinforce the conclusion that emotional intelligence is not merely a static personal trait but a capacity strengthened through relational and leadership processes, thereby playing an essential role in managing job stress.

Consistent with this perspective, the results also demonstrated that transformational leadership has a strong positive effect on emotional intelligence, suggesting that leadership style influences not only organizational climate but also employees' emotional resources. The literature provides clear support for this association. A historical-conceptual comparison of leadership theories highlights that transformational leadership naturally cultivates emotional intelligence through its emphasis on vision, individualized attention, and relational sensitivity (2). Furthermore, empirical studies have shown that transformational leadership increases job satisfaction and organizational commitment, which are correlated with higher emotional stability and emotional intelligence (17). These findings provide a robust theoretical basis for interpreting the current results: transformational leaders contribute to stress reduction partly because they improve followers' capacity for emotional regulation.

The inverse effect of emotional intelligence on job stress found in the study is also supported by a growing body of literature. Emotional intelligence has been repeatedly shown to reduce stress by enhancing individual adaptive responses and coping strategies. For instance, studies on adolescents and adults demonstrate that emotional intelligence increases life satisfaction, reduces emotional strain, and promotes psychological resilience (9). In educational settings, emotional intelligence improves students' ability to manage academic challenges and emotional pressure, further illustrating its broad significance (14). In the context of organizational performance, emotional intelligence has been shown to enhance knowledge sharing and interpersonal cooperation, reducing conflict and stress (15). These findings converge to reinforce the present study's empirical outcome: emotional intelligence acts as a stress-mitigating resource across diverse environments.

In relation to organizational outcomes, prior studies show that poorly managed stress undermines performance and can trigger dysfunctional behaviors such as cyberloafing, which further deteriorate productivity (19). This supports the theoretical argument that reducing stress through transformational leadership and emotional intelligence can indirectly enhance organizational performance. Additional studies confirm that transformational leadership increases motivation and performance by building psychological empowerment and reducing barriers to effective task execution (20). Evidence from the healthcare and business sectors also demonstrates that transformational leadership improves organizational performance by stimulating employee creativity, innovation,

and goal alignment (21). Taken together, these findings provide broader explanatory support for why transformational leadership and emotional intelligence can meaningfully reduce stress in auditing firms, ultimately leading to healthier, more productive organizational environments.

Work-life balance research provides complementary insights into the mechanisms through which leadership influences stress. Studies indicate that transformational leadership supports healthier work-life balance, which in turn reduces stress and burnout (18). Related studies also show that job burnout is reduced when leadership fosters emotional safety and minimizes anxiety and loneliness in the workplace (22). These findings match the present study's implications: transformational leadership not only directly reduces stress but also influences surrounding emotional and relational dynamics.

Moreover, conceptual and empirical studies consistently highlight the role of transformational leadership in reinforcing positive organizational behaviors such as commitment, citizenship, and cooperation, all of which are incompatible with high-stress environments (1). Studies also show that transformational leadership promotes creativity and emotional alignment through its influence on emotional intelligence (11). When employees experience supportive and inspiring leadership, their stress is reduced, and they are more able to engage in constructive emotional regulation. Additionally, leadership research from digital-era organizations suggests that transformational leadership is especially effective at maintaining commitment and satisfaction under modern, rapidly changing work conditions (17). Given that auditing firms operate under similar high-pressure conditions, these findings strengthen the interpretation of the present study.

Finally, broader well-being research suggests that emotional intelligence reliably predicts subjective well-being and stress resilience across demographic groups (8). This is significant because emotional intelligence is not merely an organizational outcome but a foundational psychological capacity. Research from the COVID-19 era shows that emotional intelligence enhances quality of life by moderating the negative emotional effects of stress (12). Within market environments, job stress and job satisfaction interact to shape intention to leave or stay, reinforcing the importance of emotional management systems within organizations (7). These findings further contextualize the present study, illustrating that emotional intelligence serves both functional and protective roles that explain its mediating effect in the relationship between leadership and stress.

Overall, the findings of this study confirm that transformational leadership is a powerful predictor of reduced job stress among auditors and that this relationship is significantly shaped by employees' emotional intelligence. The results align with theoretical expectations and a substantial body of empirical evidence across business, education, healthcare, and public service sectors. This study therefore contributes to the understanding of emotional mechanisms underlying leadership effectiveness in high-pressure professional contexts.

This study was conducted using a cross-sectional survey design, which limits the ability to infer causality between transformational leadership, emotional intelligence, and job stress. Data collection relied on self-reported questionnaires, which may introduce response biases such as social desirability or common method variance. The sample was drawn exclusively from auditing firms in Iran, which limits the generalizability of the findings to other professions or cultural contexts. Additionally, the study focused on only one mediating variable—emotional intelligence—while other potential mediators such as organizational culture, workload, and psychological safety were not examined.

Future studies should adopt longitudinal or experimental designs to better capture causal pathways between leadership, emotional intelligence, and stress over time. Expanding the population to include different countries,

industries, and organizational structures would also enhance the generalizability of the findings. Future researchers might explore additional mediators or moderators such as resilience, burnout, personality traits, or organizational justice. Investigating how digital transformation, remote work, and technological pressures interact with leadership and emotional intelligence in shaping stress would offer valuable insights.

Organizations should prioritize leadership development programs that strengthen transformational leadership competencies, including empathy, communication, and individualized consideration. Training initiatives aimed at improving employees' emotional intelligence may also reduce job stress and enhance workplace functioning. Managers should actively create psychologically safe environments that encourage open communication and emotional expression. Implementing stress management initiatives, mentoring programs, and work-life balance policies can further support auditors in managing occupational demands effectively.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adhered in conducting and writing this article.

Transparency of Data

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

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