The Mediating Effect of Resilience in The Relationship between Work Overload and Job Burnout among Teaching Accountants

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Abstract:

High demand for performance provokes burnout among teaching accountants. As educators, teaching accountants must fulfill three pillars of higher education: educating students, doing research and community service. As professionals, teaching accountants may have a role as auditor or holding a structural position in the university. This study examines resilience as a mediator between work overload and burnout. This study used voluntary sampling and the questionnaires distributed via Google Forms. Seventy-one questionnaires have been received and are amenable to analysis using Smart PLS 4. The testing phase commences with descriptive statistics and quality tests of the instruments, including validity and reliability, before advancing to structural model testing. The findings reveal that work overload exerts a positive impact on job burnout. Furthermore, resilience has been substantiated as a mediator between work overload and job burnout.

Keywords: *Work Overload, Burnout, Resilience*

1. Introduction

The complexity of teaching accountants responsibilities can trigger job burnout. Several studies have shown that job burnout can occur in an academic environment. Research by Byrne et al. (2013) showed that academics in Ireland experienced burnout related to personal achievement. Research by Dhanuputra et al. (2022) showed a high work overload related to job stress among academicians. One of the triggers of job burnout is work overload (Busti et al., 2023; Tang & Li, 2021 ;Dewi & Riana, 2019). Law Number 14 Year 2005 on Teachers and Lecturers article 72 regulates that the workload of lecturers includes the main activities, namely planning learning, implementing the learning process, evaluating learning, guiding and training, conducting research, performing additional tasks, and performing community service. Details of the main activities of lecturers are often referred to as the three pillars of higher education. Lecturers must compile and report the workload at the end of each semester. Beyond the primary workload, lecturers as professional educators must improve their academic qualifications through further study. Lecturers are also

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scientists who are required to develop branches of science and technology through scientific research and disseminate the findings through publication. In addition, in the world of accountants, there are professional organizations whose members are primarily lecturers. In the organizational structure, if a lecturer holds a structural position, the lecturer has the responsibility of a decision-maker.

Zorec et al. (2021) revealed that work overload occurs when someone completes responsibilities that exceed their abilities (both time and resources). Work overload that is not managed correctly can lead to stress, depression and job burnout. To prevent job burnout, individuals need work resilience.

Resilience is a form of positive psychology that can affect a person's behavior (Avey et al., 2011). Resilience enables individuals to deal with unfavorable conditions and reduce stress (Smith & Emerson, 2021). Resilience can be a mediating variable that leads to improved outcomes (Robertson et al., 2015)

Research related to work overload and job burnout has received attention from many researchers. The research of Di Giuseppe et al. (2021) shows that work overload triggers stress and job burnout. The research results by Moyer et al. (2017) show that workaholic behavior positively relates to job burnout, and psychological capital can mediate. Research by Dhanuputra et al. (2022) conducted in Indonesia shows that work overload triggers stress.

Although the results of previous studies tend to be consistent, research related to work overload and burnout is still interesting to study. Few studies in Indonesia examine job burnout in an academic environment, especially in universities. There are also still few Indonesian studies that raise the resilience variable as a mediating variable between work overload and job burnout. The results of this study are expected to enrich findings related to the role of resilience as a positive psychological capital in overcoming job burnout, especially in the scope of teaching accountants

2. Theoretical Background

Conservation of Resource Theory
The basic tenet of COR theory is that people seek to maintain, protect, and build resources and that what threatens them is the potential or actual loss of these valuable resources. In addition, people also seek to grow what they value. Therefore, people work to acquire resources they do not have, conserve resources they do have, protect resources when they are threatened, and cultivate resources by positioning themselves to make the best use of them (Hobfoll & Ford, 2007). Resources are things that people or individuals value; such resources are objects, personal characteristics, conditions, or energies that individuals value or serve to achieve other personal objects, characteristics, conditions, or energies (Hobfoll & Ford, 2007)

According to COR theory, stress occurs in circumstances that represent the threat of loss or actual loss of resources needed to sustain oneself for an individual to remain within family, organizational and social environments. Furthermore, since people will

invest what they value, stress is predicted to occur when individuals do not receive a reasonable return after resource investment. This condition is an example of loss (Hobfoll & Ford, 2007). Individuals have always intertwined in family, organizational, and social settings because there is no organization or family without individuals, and individuals must rely on social attachments for well-being, self-esteem, and survival (Hobfoll & Ford, 2007).

Burnout
Working people, including professionals, sometimes experience burnout while doing their jobs. When an employee feels emotionally exhausted and often experiences cynicism, it can be a symptom of burnout (Iswari, 2020; Maslach & Jackson, 1981). Burnout is an adverse emotional reaction to a job due to a stressful work environment (Maslach et al., 2001; Maslach & Jackson, 1984; Utami & Nahartyo, 2013). Fatigue arises when individuals reach a state of emotional and physical exhaustion (Herda & Lavelle, 2012; Jackson et al., 1986). Thus, burnout can be defined as emotional exhaustion experienced by an individual, both physically and mentally, due to high emotional involvement over a long period.

Work Overload
Overload is a dispute due to the assumption that an individual can complete his job quickly, even though the reality is impossible (Abraham, 1997). Similarly, Cooper et al. (2001) stated that overload is an overload, which refers to the number of different roles a person must fulfill. Not only can role overload cause excessive demands on an individual's time, but it can also create uncertainty about his or her ability to perform these roles adequately. Along with role vagueness and role conflict, overload is shown to be a significant cause of work-related strain. Similarly, Beehr et al. (1976)argued that overload is when individuals have too much work to do in the time available.

Resilience
Luthans et al. (2008)said that theories and research on resilience are drawn mainly from clinical psychology on adolescent children. Luthans et al. (2008) mentioned that resilience is seen as the capacity to adapt and bounce back from events, both adverse events (e.g., adversity, conflict, failure) and positive events (e.g., increased responsibility) (Dollwet & Reichard, 2014). Becoming resilient is a process of personal growth and development generated by challenging events. Resilience is the capacity that allows individuals to bounce back from adversity and adapt flexibly to changing demands (Machín-Rincón et al., 2020). Resilience refers to the ability to recover from problems like adversity, failure, and extraordinary revolutions (Luthans, Avolio, et al., 2007) Resilience will result in resilient individuals who can improvise under changing and uncertain environments. Resilient workers can not only recover from temporary failures but also accept instruction and criticism and then draw lessons from the past (D. Wang et al., 2018)

Work Overload and Burnout
S. E. Hobfoll (1989) expressed the stress paradigm in the context of resource conservation (COR). According to resource conservation theory, negative consequences (e.g., stress stimuli, burnout, decreased job satisfaction, organizational commitment, and increased turnover intention) arise when individuals' resources (e.g.,

control, support, participatory decision-making, and individual characteristics) are insufficient to meet the demands placed on them. These demands include role ambiguity, conflict, work pressure, and role overload (Lee & Ashforth, 1996; Smith et al., 2017)

The work environment of lecturers is stressful. Reduced resources often occur when employees face a stressful work environment (Harun et al., 2022) The pressure of responsibility in fulfilling roles as an educator, accountant, professional, and administrative burden related to BKD can lead to job burnout.

These pressures burden a person, resulting in resource depletion because those with existing resources cannot fulfill all the demands placed on them. The pressure leads to negative consequences in the form of burnout, which can result in counterproductive behavior (Fogarty et al., 2000; Lee & Ashforth, 1996). Exposure to ongoing stress results in gradually depleting an individual's energy resources. Stress results in physical, emotional, and mental fatigue and causes individuals to lose energy, zest for life and self-confidence (Moyer et al., 2017; Utami & Nahartyo, 2013) Wen et al. (2020) and Smith et al. (2018) state that role stress positively influences fatigue. The same thing was shown by Khalid et al., (2020); Z. Wang et al., (2017), mentioning that job stress is positively related to burnout. Based on previous research and resource conservation theory, the following hypothesis is formulated:
H1: Work overload exerts an influence on burnout

Work Overload and Resilience
The stress people feel at work is called job stress, and role stress is an important component of job stress. All employees occupy a role in an organization and the profession as a lecturer. According to classical organizational theory, each position in a formal organizational structure should have a specific task or responsibility. However, in reality, employees often have diverse roles and expectations, requirements and evaluation standards from others (Wen et al., 2020)

The basic tenet of COR Theory is that individuals will defend, protect, and build or acquire resources of value, and what threatens them represents a loss of those resources. Individuals who find themselves experiencing role overload and role conflict will increase their efforts to build personal resources (Fredrickson, 1998; Koch et al., 2012; X. C. Zhang et al., 2017) as these resources can be utilized in response to negative situations (Fredrickson, 2004; S. Zhang et al., 2019)

Stress occurs when resources are lost or threatened, and people use other resources to prevent or compensate for the loss that will occur. When an individual lecturer perceives job stress as threatening their resources (e.g., well-being), then to prevent this loss of resources, they will build other resources, namely personal resources, namely resilience. Because resilience provides individuals with effective "weapons" to deal with the overwhelming consequences of stressful work environments (Smith et al., 2020; Smith & Emerson, 2017). The results of Jung & Baek's research (2020) stated that academic stress negatively correlates with resilience. So, based on previous research and resource conservation theory, the hypothesis in this study is as follows:
H2: Work overload exerts an influence on resilience

Resilience and Burnout
Resilient individuals will always bounce back from a setback. Thus, being resilient in a stressful work environment tends to protect individuals from the negative consequences that work stress can bring (Avey et al., 2011; Luthans, Youssef, et al., 2007; Mensah & Amponsah-Tawiah, 2016; Peterson et al., 2009) So, according to COR theory, individuals with great resilience will be better equipped to combat the strain associated with resource loss. Individuals with a larger pool of personal resources will be less affected by resource loss, and thus, the individual will be protected (Moyer et al., 2017). High resilience encourages individuals to have positive expectations about future outcomes and believe they can overcome the various challenges involved in their work. Positive expectations can motivate individuals to work hard, increasing job satisfaction and reducing burnout (Luthans, Youssef, et al., 2007; Newman et al., 2014; Xu et al., 2022). In contrast, individuals with low levels of resilience will face difficulties at work, making it difficult for them to 'bounce back' quickly from obstacles or adverse environments. This makes them more vulnerable to burnout (Khalid et al., 2020; Xu et al., 2022)
H3: Resilience exerts an influence on burnout

Work Overload, Resilience, and Burnout
Based on resource conservation theory and the hypotheses proposed in H2 and H3. Individuals who experience role overload build personal resources. Furthermore, resilience is considered an important psychological resource because resilience is considered a resource that can prevent anxiety, stress and hopelessness. Individuals who have high resilience have more resources to pursue goals. High resilience encourages individuals to have positive expectations about future outcomes and believes that they can overcome various challenges in their work. This positive psychological state can motivate individuals to work hard, increasing job satisfaction and reducing burnout. In contrast, individuals with low resilience lack additional psychological resources to deal with difficulties at work, making it difficult for them to 'bounce back' quickly from obstacles or adverse environments. Individuals with low resilience are more vulnerable to burnout.
H4: Resilience mediates the relationship between work overload and burnout
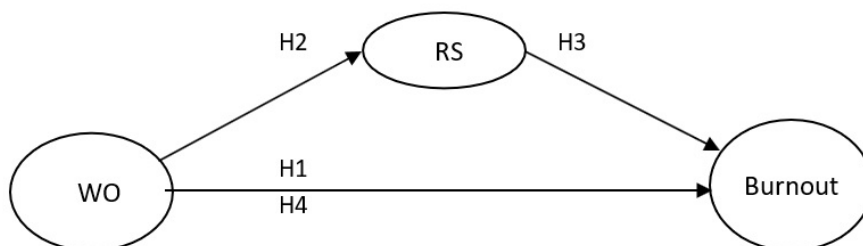

Figure 1. Illustrates the Framework and Linkages Between Work Overload, Resilience and Burnout

3. Methodology

The object of research is lecturers majoring in accounting who work at private universities in Central Java. A sample can be used if it is difficult to know the population size or if it is challenging to be part of the research (Favero & Belfiore, 2019)The population in this study were accounting department lecturers who worked at private universities in Central Java.

The sampling technique used in this study is a non-probability sampling technique with voluntary responses. Voluntary response sampling guarantees appropriate respondents who are willing to participate in improving the quality of the collected data (Andrews et al., 2022; Borms et al., 2023; Murairwa, 2015). Hair (2017) revealed that a good sample is a sample that can reflect the similarities and differences in the population so that conclusions can be drawn from the small sample about the existing population. The sample size is crucial because it can affect the strength of statistical results (Cohen, 1988; Kretzschmar & Gignac, 2019).

The data collection method uses an online questionnaire (google form). The Google form link was distributed via WhatsApp. According to Bougie & Sekaran (2016)information technology-based online survey research helps researchers reach respondents wherever they are. Automated processing of the survey saves further costs, time, and energy.

Statistical data analysis using PLS-SEM is due to (1) predicting and identifying key driver constructs. It is suitable with new developments of the questionnaire in this study, (2) achieves highlevels of statistical power even with small sample sizes, and (3) can handle constructs measured with single and multi-item measures (J. F. Hair et al., 2017). Hair *et al.* (2017) statedsome critical stages before running data processing. The researcher needs to consider outlier data. Outliers arise because of the inconsistency of the respondents when filling out the questionnaire. The boxplot test helps deal with outliers. After examining the data quality, we can run the PLS-SEM.

4. Empirical Findings/Result

The research team contacted contact persons willing to participate as respondents in this study by sending a Google form link. The teaching accountants who responded and filled out the Google form were 71 people. This study conducted non-statistical data screening to examine the completeness and feasibility of the questionnaire content. Respondents have filled in all statement items so that all data can be used in the next testing stage. The sample size of 71 respondents has met the minimum sample size. This research is based on the opinion of Hair et al.(2022), which states that Pmin 0.21-03 with a confidence level of 5% requires a minimum sample of 69 samples.

The demographics of respondents in this study are divided into gender, education level, structural position, and involvement in professional organizations. Based on gender, it can be seen that of the 71 respondents, 19 were male, and 52 were female. Based on the level of education, it can be seen that 51 respondents have a master's degree, and 20 people have a doctoral degree. Based on position, 29 respondents held

structural positions, and 42 respondents did not hold structural positions. Based on involvement in professional members, 16 respondents were not members of IAI, and 55 were members of IAI.

Descriptive statistics provide an overview or description of the data from the number of samples, minimum value, maximum value, and average value of the variables. The mean value of the workload variable is 18, and the actual mean is 17.918, so the workload experienced by teaching accountants is in the moderate category. The theoretical mean value of the resilience variable is 25, while the actual mean value is 28.213. The actual mean value shows that the resilience of respondents is in the high category. The actual mean value of the job burnout variable is 25, and the actual mean is 27.182, so respondents experience high job burnout.

After running statistics and frequencies, the next step is running the data using SMART-PLS4. The first stage of PLS-SEM testing is testing the measurement model, which means validity and reliability. The validity value of each indicator must fulfill the criteria of outer loading value,which is 0.5-0.6 (Hair, 2022). The reliability value can be observable from the composite reliability value. Composite reliability has been used since it is more appropriate to apply a differentmeasure of internal consistency reliability. If the constructed value > 0.7, then it can be said that the construct has excellent (J. F. Hair et al., 2014). Based on the test results, the outer loading value is above 0.5, and the reliability values of all variables are above 0.7. The result of outer loading and composite reliability values can be seen in Table 1 below

Table 1. Measurement Model

Variable	Outer loading	Composite reliability
Work overload (1=strongly not agree, 5= strongly agree)		0.882
only have a little time to complete all my obligations as a lecturer	0.795	
I am responsible for several complex tasks at the same time	0.779	
I was given the responsibility of a job that two people should have done	0.747	
do not have enough time for a holiday	0.803	
Overall, as a teaching accountant, I have many responsibilities that I need to fulfill.	0.749	
Resilience(0=not always, 4= almost always)		0.953
I was able to adapt to all the changes	0.721	
I can deal with whatever comes my way	0.865	
RS3- Coping with stress makes me stronger	0.828	
I tend to bounce back from difficulties (e.g., illness, injury, etc.)	0.836	
RS5- I believe I can achieve my goal despite obstacles		
RS6- Under pressure, I stay focused and think clearly	0.842	
RS7- I am not easily discouraged by failures	0,854	

Variable	Outer loading	Composite reliability
I think of myself as a person who is vital in the face of life's challenges and difficulties	0,862	
I can cope with unpleasant feelings (e.g., sadness, fear, or anger)	0,871	
	0,800	
Burnout (1=strongly not agree, 6= strongly agree)		0.922
· I do not get well with my superior	0.844	
· I only sometimes agree with my superior.		
· I feel less sympathetic to top management	0.667	
· I am an essential asset to top management	0.797	
· I have met many of the demands my organization's leadership placed on me.	0.728	
	0,769	
· I have positively contributed to achieving the organization's leadership targets.	0,643	
	0,794	
· Working with a supervisor puts more pressure on me	0,760	
· I experience emotional exhaustion with the pressure my employer puts on me	0,765	
·I am exhausted in my efforts to fulfill top management expectations		

The next step after validity and reliability testing is structural model testing. Some critical steps need to be done before testing the structural model, such as collinearity issues, R2, f2, Q2, and thesignificance of the structural path coefficients. Hair et al. (2017) stated that inner VIF values below five are free from collinearity issues compared to the structural model. Collinearity testing shows that Inner VIF values are below 5, so the model is freed from the issue of collinearity. The R2 value is the basis for understanding the model's predictive power. The R2 value related to the whole model was 0,313 and was included as weak. The f2 effect size is used to evaluate whether the omitted construct has a substantive impact on the endogenous construct. The f2 effect size is categorized into three categories; 0.02 represents minor effects, 0.15 is a medium effect, and 0.35 is a significanteffect. The strong effect was resilience to burnout with 0.427, and the weak effect was a work overload to burnout with 0.123.

Structural Model Testing
This study has one endogenous variable, one mediating variable and one exogenous variable. The structural equation model is presented in Figure 1 below.
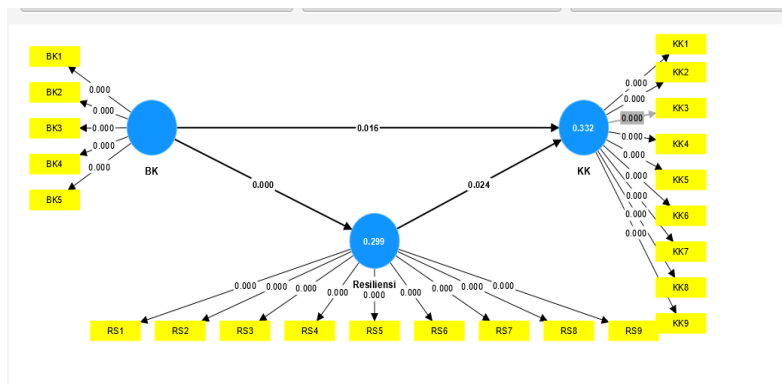
Figure 1. Structural Model

The results of hypothetical testing are presented in Table 2 below:

Table 2. Model structural

	Path	Estimate	Conclusion
H1	Work Overload→ Burnout	0.016**	H1 accepted
H2	Work Overload→ Resilience	0.000***	H2 accepted
H3	Resilience→ Work Overload	0.024**	H3 accepted
H4	Work Overload→Resilience→Burnout	0.043**	H4 accepted

*** significance level at .01
** significance level at .0

The study's results reveal several significant relationships among key variables in the context of academic or professional environments. Firstly, the investigation supports H1, indicating a positive and noteworthy direct association (Path Estimate: 0.016) between work overload and burnout. This finding suggests that heightened work overload is linked to an increased likelihood of experiencing burnout among individuals. Additionally, H2 is affirmed, indicating a statistically significant but minimal direct relationship (Path Estimate: 0.000) between work overload and resilience. Despite the small magnitude, the significance implies that even slight increases in work overload can influence changes in resilience. Moreover, H3 is validated, revealing a meaningful direct link (Path Estimate: 0.024) between resilience and work overload. This suggests that individuals with greater resilience are potentially more adept at handling situations characterized by work overload. Lastly, H4 is supported, depicting a positive and significant indirect relationship (Path Estimate: 0.043) between work overload, resilience, and burnout. This signifies that work overload not only directly impacts burnout but also exerts an indirect influence through alterations in resilience. In summary, these findings offer valuable insights into the intricate dynamics of work overload, resilience, and burnout within the studied academic or professional settings. The outcomes contribute to a deeper comprehension of these relationships, shedding light on potential interventions or strategies to mitigate burnout and enhance overall well-being in such environments.

5. Discussion

Work overload is when individuals take on more responsibilities than they should.

Work overload is one of the vulnerable dimensions of role stress that can trigger job burnout. The results of hypothesis testing using SmartPLS 4 show that the higher the workload, the higher the job burnout experienced by teaching accountants. According to COR theory, negative consequences (e.g., stress stimuli, burnout, decreased job satisfaction and organizational commitment, and increased turnover intention) arise when individual resources (e.g., control, support, participatory decision making, and individual characteristics) are insufficient to meet the demands placed on them. The results of this study are supported by respondents' answers, especially the indicator "teaching accountants have many responsibilities that must be completed" which shows the highest value. The results align with the research of Khalid et al. (2020); Wen et al. (2020); Smith et al., (2018); Smith et al. (2018); Wang et al. (2017); Li et al., (2015).

Resilience refers to an individual's ability to bounce back from adversity and adapt flexibly to ever-changing demands. The many responsibilities that individuals carry can forge individuals into individuals who are resilient and able to face difficulties. The results of hypothesis testing using SmartPLS4 show that the higher the workload, the higher the resilience of a person. The positive correlation between work overload and resilience refers to the perception of individuals who consider the workload they bear is still in a reasonable category. This result can be seen from the mean value of respondents' answers which is the same as the theoretical mean. High resilience can come from internal individual factors, such as religiosity/spirituality. The meta-analysis research of Schwalm et al. (2022) shows that religiosity is proven to increase resilience. Research by Schwalm et al. (2022) also revealed that research in the Asian sphere proved a positive correlation between religiosity/spirituality and resilience. These findings are interesting for further research.

Individuals who have high resilience will be better able to overcome all challenges and difficulties, one of which is being able to face difficulties at work. Individuals who have high resilience generally have more responsibilities entrusted to them, so job burnout generally increases. The results of hypothesis testing using SmartPLS 4 show that resilience has a positive effect on burnout. Hobfoll & Ford (2007) with their COR theory revealed that job burnout can be triggered from environmental, social and cultural conditions where the individual is. Individuals need an environment to develop and maximize the resources they have. When the situation is not supportive, even threatening their welfare, individuals tend to survive. This theory is in accordance with the results of research where resilience will be high when experienced high job burnout. Research by Laschinger et al. (2012) and Zopiatis & Constanti (2010) revealed that leadership style can trigger job burnout. Individuals who have leaders with a passive leadership style and avoid responsibility (passive avoidance leadership style) have higher levels of job burnout. The results of this study are not in accordance with the results of research by Smith et al. (2020); Smith & Emerson (2017) but support the results of research by Dharmeswari et al. (2022).

Excess workload will certainly increase burnout. If this is not handled correctly, individuals are vulnerable to stress and will even reduce their performance. The results showed that resilience mediates the effect of work overload on job burnout.

Individuals with high resilience will be able to face all the challenges and difficulties. Conversely, individuals who have low resilience will be vulnerable to stress

6. Conclusions

In conclusion, this study aligns with Conservation of Resource (COR) theory, indicating that inadequate resources can lead to negative outcomes such as stress, burnout, decreased job satisfaction, and increased turnover intention. The research highlights the inherent human drive to maintain, protect, and build resources, emphasizing personal characteristics, conditions, and energy as crucial resources for individuals. Resilience emerges as a valuable psychological asset, equipping individuals with effective tools to navigate the challenges posed by stressful work environments. The findings underscore the positive correlation between work overload and job burnout, with resilience serving as a mediating factor.

However, it is important to acknowledge the limitations of this study. The relatively lower adjusted R-square suggests that additional factors not considered in this research may influence the outcomes. Future studies could explore these factors to provide a more comprehensive understanding of the relationship between work overload, resilience, and job burnout.

Future research endeavors should consider incorporating open-ended questions in the questionnaire to delve deeper into the intricacies of the relationship between work fatigue and supervisor factors. Exploring additional dimensions of stress and integrating theories such as goal-setting could offer valuable insights. Moreover, investigating other potential factors contributing to job burnout will enrich the understanding of these complex dynamics in the academic and professional realm.

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