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CAN RESILIENCE BE A COPING STRATEGY TO REDUCE ACADEMIC BURNOUT? STUDY ON ACCOUNTING EDUCATION STUDENTS

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ABSTRACT

This study, designed to examine the moderating role of resilience in the effect of academic stress on academic burnout, which is triggered by role stressors. This study applied the Psychological Stress and Coping Theory. The demographic and sample for this study were Accounting Education students at the State University of Malang. This study employed a quantitative research design using a cross-sectional survey method. Data were gathered by distributing questionnaires and analyzed using Structural Equation Modeling (SEM) using Smart PLS 4, which allows for the measurement of the moderating effect. The findings revealed resilience as a moderating variable on the influence of academic stress on academic burnout could not be proven, indicating that resilience did not function as an effective coping strategy to reduce academic burnout. Role stressors had a significant positive effect on academic burnout, role stressors had a positive effect on academic stress, academic stress had a significant positive effect on academic burnout, indirectly academic stress can significantly mediate the influence of role stressors on academic burnout using the partial mediation category. The benefits of this study include providing information to educational institutions on how to design and administer intervention programs that promote student resilience development.

Keywords: *Academic burnout, academic stress, resilience role stressors*

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INTRODUCTION

Academic burnout is a negative reaction to chronically high stress levels (Vizoso et al., 2019). Accounting students frequently experience academic burnout symptoms (Smith & Emerson, 2021). Academic burnout occurs when students believe accounting is a tough topic of study to learn, and it has the ability to negatively effect accounting students' academic stress (Smith et al., 2019). The lecture session also forces new students to adapt their routines in numerous dimensions such as behavior, cognition, and affective, which causes stress and academic burnout (Rahmadani & Mukti, 2020). According to this, academic burnout is a severe problem that students face during the learning process (Swords et al., 2021)

Academic burnout is a common problem within accounting education. According to academic statistics from the Accounting Education Study Program Students at the State University of Malang, 62 students missed the 8-semester deadline for completing their final assignments. This problem suggests that there are impediments in lectures that can lead to academic fatigue. This is supported by prior research, which found that 85% of 136 accounting students reported academic burnout, including symptoms of emotional tiredness and detachment from the environment (Fisher et al., 2023). Another study found that 50% of accounting students in South Africa reported anxiety disorders, indicating academic burnout behavior (Janse van Vuuren et al., 2021). Furthermore, a study conducted by Farkhah (2022), found that 74% of 46 accounting students reported academic burnout while carrying out their jobs (Farkhah et al., 2022). This suggests a high level of academic burnout, which will be problems in the learning environment (Supriyanto et al., 2022).

Academic burnout has an impact on individuals' emotional well-being, resulting in exhaustion, low self-esteem, diminished creativity, and procrastination (Byrne et al., 2013). Furthermore, according to a study conducted by the China Care for the Next Generation Working Committee, academic burnout is a severe issue that affects students' learning motivation (Swords et al., 2021). As a result, understanding the level of academic burnout among accounting students is critical for reducing the negative impact and improving their academic well-being (Fisher et al., 2023)

Academic burnout research has produced a variety of results. Previous research has found that coping methods have a negative impact on academic burnout and help students deal with learning difficulties (Ulfah et al., 2024). Other research has shown that high resilience can successfully manage academic stress, lowering the risk of academic burnout (Lee, 2019). This is supported by study on the relationship between resilience, academic stress, and academic burnout, which discovered that resilience can mitigate the relationship between stress and burnout, implying that high levels of resilience can lower stress and burnout (Hao et al., 2015).

Research on academic burnout has yielded conflicting results. When demands exceed resources, students feel academic stress, which contributes to academic burnout (Rabuka et al., 2023). Other research has found that academic burnout is

influenced by academic stress, with students experiencing higher levels of academic stress being more likely to experience academic burnout (Yusriyyah et al., 2023). Academic stress is a student's response to academic demands that are seen to be above their skills, or undesirable physical, behavioral, mental, and emotional responses that occur as a result of these academic demands (Barseli et al., 2017)

Previous research discovered that role stressors influence academic burnout, with role ambiguity indicators having a positive relationship with academic burnout, whereas role conflict and role overload have no significant relationship with academic burnout (Smith et al., 2019). Meanwhile, Lina & Hartono Kusuma (2018) found that role ambiguity and overload improve academic burnout, but role conflict does not (Lina & Hartono Kusuma, 2018). Furthermore, it was discovered that role conflict had a favorable impact on academic burnout in students who work part-time (Nirmalasari & Minai, 2023).

Studies on academic burnout, its causes, and coping techniques are consistent with the theoretical framework of psychological stress and coping theory. In 1984, Richard Lazarus and Susan Folkman created the psychological stress and coping theory. This theory explains how people deal with stress by evaluating the impact of stressors and employing coping mechanisms (Lazarus & Folkman, 1984). Coping strategies are acts made by individuals to alleviate psychological and emotional stress that occurs from difficult situations (Supriyanto et al., 2022). Coping strategies are classified into three types: problem-focused coping, which aims to change stress triggers, emotion-focused coping, which aims to manage individual responses to stress triggers, and dysfunctional coping, which aims to overcome problems through negative actions (Fathi et al., 2012). The emotion-focused coping category includes resilience, self-efficacy, and self-concept because they are all individual emotional responses to stress stimuli. However, multiple research have found that effective resilience coping techniques lower the likelihood of academic burnout (Hong et al., 2021). Resilience is an individual attribute that can be used as an effective coping strategy to avoid academic burnout in accounting education (Lee, 2019). Students with a high level of resilience are more effective in managing stress, thereby preventing the occurrence of academic burnout (Supriyanto et al., 2022).

Based on previous research, variables were discovered that are consistent with the definition of psychological stress and coping theory as follows: variables related to the interaction between individuals and their environment are considered as challenging situations described in role stressors, which are defined as role stress triggers that refer to various environmental pressures (Rahmawati, 2017). Researchers use these indications to determine the role stressor variable indicators, which are role conflict, role ambiguity, and role overload. The appropriate research instrument is Smith's (2019) instrument, which comprises three indicators: role conflict, role ambiguity, and role overload (Smith et al., 2019).

Academic stress is an appraisal assessment that occurs when individuals perceive an imbalance between environmental demands and their ability to meet them (Barseli et al., 2017). In this study, researchers identify the variables that

indicate academic stress, specifically physiological and psychosocial components. According to Sopandi (2022), research, academic stress indicators include environmental factors that can have psychological and physiological effects (Sopandi et al., 2022). This study instrument is based on a validated instrument developed by Solikhah & Prawita (2024) which covers variable indicators such as physiological and psychosocial components (Solikhah & Prawita, 2024).

Academic burnout is a consequence of academic stress (Albieri et al., 2017). Academic burnout is a type of behavior characterized by poor academic achievement, low productivity, and poor physical and mental health (Klerks et al., 2024). Academic burnout is defined as a psychological problem experienced by individuals when faced with demanding environmental conditions, characterized by high demands and low resources (Demerouti & Bakker, 2007). This variable indicator uses the OLBI instrument, which has been shown to be more reliable and valid than MBI (Shoman et al., 2021). In this scenario, academic burnout is defined by two indicators: weariness (exhaustion) and retreat from particular situations (disengagement) (Demerouti & Bakker, 2007).

Strategies for coping are mirrored in resilience, which is defined as traits that assist individuals in overcoming obstacles and increasing their tolerance to stresses (Smith & Emerson, 2017). Resilience indicators consist of two dimensions: developmental persistence and positive emotions. Developmental persistence refers to an individual's determination and commitment to continue to grow. Meanwhile, positive emotions aim to help people perceive problems from a broader perspective and come up with solutions without fear or tension (Luthans, 2011). This indicator was validated in previous research by Amir (2019) related to the right scale in measuring resilience, namely Growth-focused resilience, which describes two dimensions of resilience, namely developmental persistence, which is a combination of developmental growth (growth and development), perseverance (persistence), and a person's positive emotions (Amir & Standen, 2019).

The research on role stressors and academic burnout yields contradictory results. Smith (2019), found that role stressors have a beneficial effect on academic burnout, particularly role ambiguity, but that role conflict and role overload had no significant direct association with academic burnout (Smith et al., 2019). Meanwhile, Lina & Hartono Kusuma (2018), said that role ambiguity and role overload have a positive effect on academic burnout, but role conflict does not affect academic burnout (Lina & Hartono Kusuma, 2018). Based on psychological stress and coping theory, individuals who are exposed to role stressors intensely and for a long time can directly cause impacts that indicate academic burnout. Therefore, the author determines the hypothesis.

H_1 : Role stressors have a positive effect on academic burnout.

Research on the effect of role stressors on academic stress has found that role stressors have a significant positive effect on academic stress (Razzaid, 2016). In addition, research related to indicators of role stressors on academic stress has

found that role overload and role ambiguity have a positive and significant effect on stress, while role conflict does not have a significant positive effect on stress (Silvia et al., 2025). Other studies have found that role conflict and role overload have a significant positive effect on stress, while role ambiguity has been shown to have an insignificant negative effect on stress (Heriyanto et al., 2024). Based on psychological stress and coping theory, stressors obtained from an individual's environment will go through an appraisal stage that causes individuals, in this case students, to feel stress in academics. Based on this, the author determines the following hypothesis.

H_2: Role stressors have a positive effect on academic stress.

Research on the effect of academic stress on academic burnout found that academic stress has a positive effect on academic burnout (Yusriyyah et al., 2023). These results are in line with research which states that academic stress that exceeds individual capacity will affect student academic burnout (Rabuka et al., 2023). In addition, research by Hendri (2024) found that academic stress has a significant positive effect on academic burnout (Hendri et al., 2024). Based on psychological stress and coping theory, appraisal of stressors will cause stress that affects the individual's well-being response which indicates academic burnout. Therefore, researchers hypothesize that.

H_3: Academic stress has a positive effect on academic burnout.

Other research has revealed that role stressors have a direct positive influence on academic burnout by triggering role stress in learning (Smith et al., 2019). Hadi (2025), found that the presence of environmental pressures in the form of role stressors has an impact on academic stress (Silvia et al., 2025). Furthermore, additional research have found that academic burnout is influenced by academic stress, with students experiencing higher levels of academic stress being more likely to experience academic burnout (Yusriyyah et al., 2023). This suggests that role stresses may influence academic burnout through academic stress. Based on psychological stress and coping theory, stressors obtained from an individual's environment will lead individuals to an appraisal study to determine what response the individual will experience next. Therefore, the author determines the following hypothesis.

H_4: Academic Stress mediates the positive effect of role stressors on academic burnout.

Another study conducted by Hao (2015), discovered that resilience can mitigate the association between stress and burnout, implying that high levels of resilience can minimize stress and burnout (Hao et al., 2015). Other studies have addressed the association between these characteristics, like Takril & Herdi (2022) finding that students with higher levels of resilience report lower levels of academic stress (Takril & Herdi, 2022). Kirana (2022) discovered a substantial negative association

between resilience and academic stress in students (Kirana et al., 2022). In addition, previous research found a substantial negative association between resilience and academic burnout (Lee, 2019; Ulfah et al., 2024). Other research have also found that resilience has a strong detrimental effect on academic burnout (Simatupang & Simarmata, 2024). According to psychological stress and coping theory, the presence of strategies for coping might lessen unpleasant responses from appraisal assessments by individuals. Based on this, the researcher formulates the following hypothesis.

H_5: Resilience moderates the positive effect of academic stress on academic burnout

From the several hypotheses above, the following is a description of the theoretical model and research hypothesis:

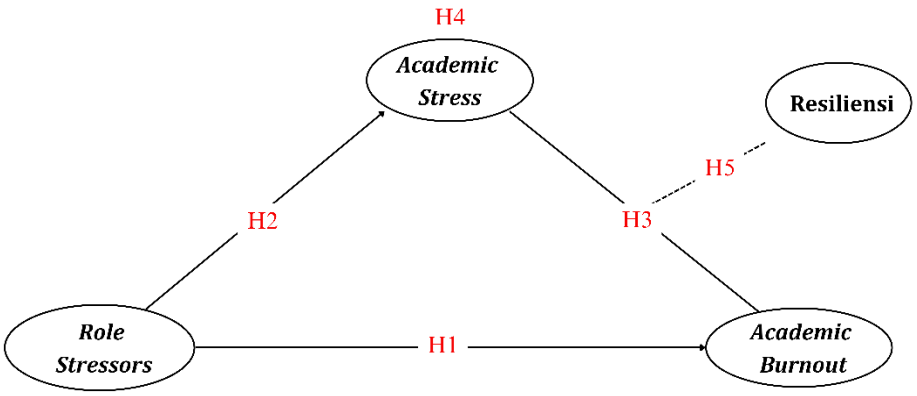

Figure 1.
Theory Model and Hypothesis Flow

Based on the background, research gap, and grand theory presented above, it is required to do study on resilience, which is thought to be capable of reducing academic burnout. The purpose of this study is to examine the impact of role stressors on academic burnout, the role of academic stress in mediating the impact of role stressors on academic burnout, and the role of resilience in moderating the impact of academic stress on academic burnout among accounting education students. The benefits of this study include a focus on coping strategies for reducing academic fatigue. Furthermore, the findings of this study may assist educational institutions plan and implement intervention programs that promote student resilience.

RESEARCH METHOD

The study employs an explanatory quantitative approach that embodies the deductive-inductive technique, with the step of hypothesis formulation represented as a deductive process, followed by empirical testing of the hypothesis (Sugeng, 2022). The researchers did an explanatory survey study, which is a study that tests

the causal relationship between variables using data from survey findings that often focus on human behavior (Sugeng, 2022).

The study's framework involves one independent, a single mediating, a single moderating, and one dependent variable. The distribution of question items in the questionnaire is based on the following indicators. The independent variable comprises three indicators, namely role conflict, role ambiguity, and role overload, measured using an instrument based on Smith (2019), who also delineates these three indicators (Smith et al., 2019). The mediating variable consists of two indicators, namely the physiological and psychosocial aspects, based on research by Sopandi (2022) and measured using an instrument from prior research by Solikhah & Prawita (2024). The moderating variable comprises two indicators: developmental persistence and positive emotion. These indicators were selected based on prior research utilizing the Growth-focused Resilience instrument by Amir & Standen (2019). The dependent variable consists of two indicators: exhaustion and disengagement, which were adopted based on the Oldenburg Burnout Inventory (OLBI) instrument, deemed more representative of the academic burnout variable compared to the Maslach Burnout Inventory (MBI) (Demerouti & Bakker, 2007).

The construct validity and reliability of the research instrument were evaluated through expert judgment involving specialists from the fields of psychology and accounting education. These experts were asked to examine the suitability of the questionnaire items with the theoretical constructs being measured, as well as the clarity and accuracy of the language used. These indicators and the corresponding questionnaire items can be seen in the following table.

Table 1.
Distribution of Research Instruments

Variable	Indicator	Code	Item Number
Academic Burnout	1) Exhaustion	AB	1,2,3,4,5,6,7,8
	2) Disengagement		9,10,11,12,13,14,15,16
Academic Stress	1) Physiological	AS	1,2,3,4,5,6
	2) Psychosocial		7,8,9,10,11,12
Resilience	1) Developmental Persistance	R	1,2,3,4,5,6,7,8,9
	2) Positive Emotion		10,11,12,13,14,15,16
Role Stressors	1) Role Conflict	RS	1,2,3
	2) Role Ambiguity		4,5,6
	3) Role Overload		7,8,9

The population requirements for this study were chosen by the researcher, who chose Accounting Education Students from the State University of Malang, Class of 2019-2024. The population was selected based on the problems that increase the risk of academic burnout among accounting education students at the State University of Malang. The research sample was drawn using the Slovin algorithm, namely from 484 accounting education students with a 5% significance level, yielding a total of 219 students. These results were obtained from the Slovin's formula based on Sugeng (2022) as follows.

$$n = \frac{N}{(1 + Ne^2)}$$

$$n = \frac{484}{(1 + 484 \times 0{,}05^2)} = 219$$

The number of student samples collected in each class was determined using proportionate sampling, and students were assigned as samples at random. The proportional random sampling size from each class of year was determined in the following table.

Table 2.
Proportional Random Sampling

No.	Class Of	Total
1.	2019	61
2.	2020	44
3.	2021	46
4.	2022	40
5.	2023	16
6.	2024	12

This project will collect primary data directly through the distribution of questionnaires (Sugeng, 2022). Researchers acquire data through questionnaires. The instrument used in this study was a closed questionnaire distributed via Google Forms. This study tool employs a 5-point Likert scale response option ranging from strongly disagree (STS) to strongly agree (SS). The average time to complete the questionnaire is 15-30 minutes. Researchers send it personally to responders using e-mail addresses and WhatsApp contacts gathered from student academic data.

The analysis technique in this study makes use of the Smart Partial Least Squares (Smart PLS) software version 4. PLS is a multivariate statistical technique for comparing several dependent variables to many independent factors. The first stage of measurement that will be performed with Smart PLS is the measurement of the outer model, which explains how each indicator relates to its latent variable. The validity test for the questionnaire must meet the following criteria: a) The indicator is considered valid if the outer loadings validity value is > 0.7, b) the indicator can be said to meet discriminant validity if the HTMT value of the item against its variable is < 0.90, c) The indicator is declared reliable if the composite reliability or Cronbach alpha value is > 0.6.

The next stage of analysis is the measurement of the inner model Structural Equation Modeling (SEM) to determine the causal relationship in the study using: a) R-square values are categorized into three criteria, namely, weak influence (0.25), moderate influence (0.50), and strong influence (0.75)(Hair et al., 2021), b) SRMR (Standardized Root Mean Square Residual) value below 0.80 and GoF Index (Goodness of Fit) values 0.1 (low GoF), 0.25 (medium GoF), and 0.36 (high GoF), c) path coefficient test to show the level of significance in hypothesis testing by looking at the path coefficients score indicated by T-statistic > 1.96 and p value < 0.05 to be said to be influential, d) evaluation of mediation and moderation relationships used

to strengthen or weaken the relationship between research variables. The total effect is known by adding the direct effect with the indirect effect. The level of the mediation effect given can also be seen from the calculation of Variance Accounted For (VAF) with the formula.

$$\text{VAF} = \frac{\text{Indirect Effect}}{\text{Direct Effect} + \text{Indirect Effect}}$$

The VAF value obtained provides evidence for the mediation effect. A VAF number above 80% implies full mediation, a VAF between 80% and 20% suggests partial mediation, and a VAF < 20% indicates no mediation (Hair et al., 2021).

RESULTS AND DISCUSSION

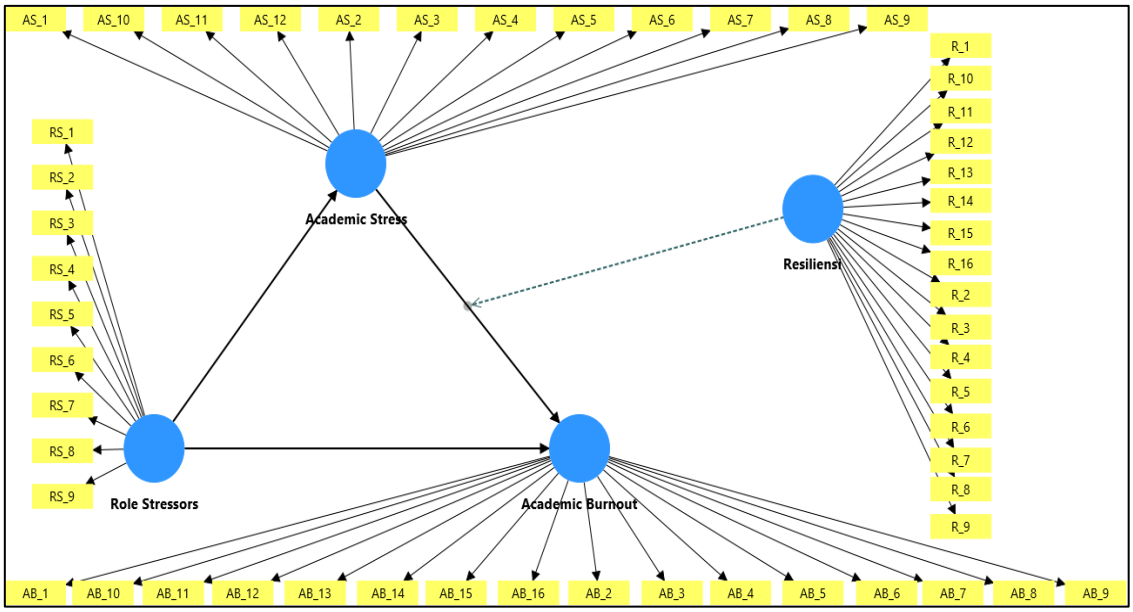

Figure 2.
SEM Model
Source: Smart PLS 4

The results of the outer model analysis are used to test how much the indicators in each variable reflect the variable. The tests carried out at this stage are convergent validity and discriminant validity. An indicator can meet convergent validity if the outer loading factor value is > 0.70 and the Average Variance Extracted (AVE) value is> 0.50. After conducting the outer loading test, there are 5 indicators of the academic burnout variable (AB_3, AB_4, AB_5, AB_10, and AB_16), 3 indicators of the academic stress variable (AS_1, AS_2, and AS_8), and 1 indicator of the resilience variable (R_3) which have a loading factor value <0.70. This, the outer loading test only uses 44 indicators out of a total of 53 indicators. The following is a picture of the results of the outer loadings test.

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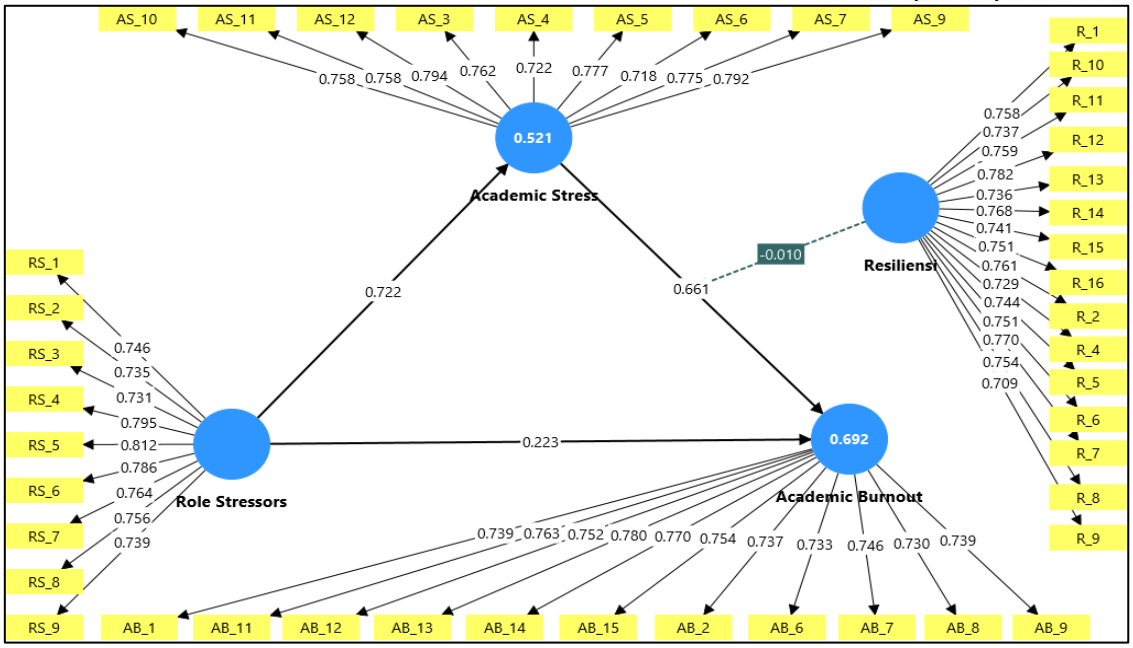

Figure 3.
Outer Loadings
Source: Smart PLS 4

Figure 3 shows that each sign of academic burnout, academic stress, resilience, and role stressors has a loading factor value more than 0.70. Overall, each variable item fulfills the minimum requirement to be considered valid.

The next stage is to examine the AVE value to determine whether the level of variation in each indicator meets the convergent validity standards. Furthermore, by examining the composite reliability value, we may assess the consistency or reliability of each variable.

Table 3.
Validity and Construct Reliabilty

No.	Variable	Cornbach Alpha	Rho_A	Composite Reliability	AVE	Description
1.	Academic Burnout	0,922	0,923	0,934	0,562	Reliabel
2.	Academic Stress	0,910	0,915	0,926	0,581	Reliabel
3.	Resilience	0,946	0,951	0,951	0,563	Reliabel
4.	Role Stressors	0,910	0,911	0,926	0,583	Reliabel

Source: Data processed using Smart PLS 4

According to table 3, each variable of academic burnout, academic stress, resilience, and role stressors has an AVE value greater than 0.50, indicating that the size of the variation included in each indication meets the criteria for good convergent validity. Furthermore, the variables of academic burnout, academic stress, resilience, and role stressors have Composite Reliability values greater than 0.70, indicating that all items measuring each variable are consistent and reliable.

The following stage of analysis is to look at the HTMT (Heterotrait-Monotrait Ratio) value to confirm that the items of each variable correlate more strongly with the variable itself than other variables. The HTMT values can be seen in the following table:

Table 4.
HTMT (Heterotrait-Monotrait Ratio)

No.		Academic Burnout	Academic Stress	Resiliensi	Role Stressors
1.	Academic Burnout				
2.	Academic Stress	0,87			
3.	Resiliensi	0,094	0,125		
4.	Role Stressors	0,753	0,781	0,099	

Source: Data processed using Smart PLS 4

Based on table 4, the HTMT value of each pair of variables is <0.90, so the discriminant validity evaluation is met. This means that the variance shared by the variable is higher for the measurement item of the variable itself, compared to being shared with other variable items.

The next stage is the analysis of the structural model or inner model which can be seen from the magnitude of the R-square value. The R-Square value is used to evaluate the relationship between latent variables and dependent constructs. Based on Hair (2021), the R-Square value has criteria, 0.25 has a weak effect, 0.50 has a moderate effect, and 0.75 has a strong effect (Hair et al., 2021).

Table 5.
R-Square

No.	Variable	R-Square	R-Square Adjusted	Pengaruh
1.	Academic Burnout	0,692	0,686	Sedang
2.	Academic Stress	0,521	0,518	Sedang

Source: Data processed using Smart PLS 4

Based on table 5, the R-Square value in path 1 model is 0.692. This means that the influence of role stressors through academic stress and resilience moderation on academic burnout is 69.2%, indicating a moderate influence. Meanwhile, the R-Square value in path 2 is 0.521, which means that the influence of role stressors on academic stress is 52.1%, indicating a moderate influence.

The evaluation of the overall structural model can be seen from the SRMR (Standardized Root Mean Square Residual) and GoF Index (Goodness of Fit) values. According to Hair (2021), an SRMR value below 0.80 indicates a good fit (model fit) (Hair et al., 2021). Meanwhile, Wetzels (2009) classified the GoF Index values into three interpretation levels: 0.1 (low GoF), 0.25 (medium GoF), and 0.36 (high GoF) (Wetzels et al., 2009).

Table 6.
Model Fit Result SRMR

	SRMR
Saturated model	0,064
Estimated model	0,065

Source: Data processed using Smart PLS 4

Based on table 6, the SRMR value is 0.064 < 0.08, which means that the model has an acceptable fit. In this case, empirical data can explain the influence between variables in the model and can meet the standards between observed correlations. Based on table 7, the results of the GoF index calculation show that the GoF value of the model is 0.589, which is included in the high GoF. This means that empirical data is able to explain the measurement model with a high level of fit.

Table 7.
Model Fit Result GoF Index

Average AVE	Average R-Square	GoF Index
0,572	0,606	0,589

Source: Data processed using Smart PLS 4

The next evaluation stage is hypothesis testing by looking at the path coefficients value. Evaluation in hypothesis testing is done by looking at the path coefficients score indicated by T-statistic > 1.96 and p-value < 0.05 to be said to be influential and to determine the level of significance. The results of the path coefficients value are shown in the following table.

Table 8.
Output Path Coefficients

No.	Direct Effect	Original Sample	T-Statistics	P-Values	Description
1.	Role Stressors -> Academic Burnout	0,223	4,039	0,000	Significant
2.	Role Stressors -> Academic Stress	0,722	18,434	0,000	Significant
3.	Academic Stress -> Academic Burnout	0,661	13,490	0,000	Significant

Source: Data processed using Smart PLS 4

Role Stressors Have a Positive Effect on Academic Burnout

The path coefficient results in table 8 show that the influence of role stresses on academic burnout is 0.223, with T-statistics (4.039 > 1.96) and P-Value (0.000 < 0.05), indicating that H_1 is accepted. This suggests that role stressors have a 0.223-point influence on academic burnout, implying that any adjustment in role stressors will considerably enhance academic burnout. These findings suggest that role pressures encountered by students can considerably enhance academic burnout. This finding is consistent with earlier studies that revealed role stresses to have a

considerable favorable effect on academic burnout (Lina & Hartono Kusuma, 2018; Nirmalasari & Minai, 2023; Smith et al., 2019).

According to the questionnaire results, students received role stressors that were described as role stress triggers from the demands of the roles as a child and a student (role conflict), ambiguity regarding the tasks being performed (role ambiguity), and a heavy workload (role overload) (Sujana, 2019). This causes the body to respond to fatigue and avoid performing its obligations, indicating academic burnout. Exposure to stressors in this case role stressors or role stress triggers that occur intensely will cause adverse effects in this case academic burnout (Firdaus et al., 2021).

Role Stressors Have a Positive Effect on Academic Stress

The coefficient value for the influence of role stressors on academic stress is 0.722, with T-statistic (18.434 > 1.96) and P-Value (0.000 < 0.05), indicating that this H_2 accepted. This suggests that role stressors have a large effect on academic stress (0722), implying that any adjustment in role stressors will significantly increase academic stress. These findings suggest that role pressures encountered by students can considerably enhance the likelihood of academic burnout. This results is consistent with prior study, which found that role stressors in academia had a considerable positive effect on academic stress (Razzaid, 2016).

According to the questionnaire results, the role stressors obtained by students from the two roles they play, the unclear tasks to be done, and the large number of tasks to be finished cause them stress. Students endure both physical stress (wanting to cry, cold chills, dizziness, nausea, and problems sleeping) and psychological stress (lack of enthusiasm, avoiding studying by watching movies, hopelessness, and loss of drive to learn). The environmental influence of role stresses can have detrimental psychological and physiological consequences such as difficulty focusing, remembering, and making individual decisions (Sopandi et al., 2022).

Academic Stress Has a Positive Effect on Academic Burnout

The coefficient value of the influence of academic stress on academic burnout is 0.661, with T-statistic (13.490 > 1.96) and P-Value (0.000 < 0.05), with this H_3 accepted. This means that academic stress has a significant effect on academic burnout of 0.661, which means that any change in academic stress will significantly increase academic burnout. From these results, it shows that students' appraisal of stressors that cause academic stress can significantly increase the occurrence of academic burnout. Research findings on the effect of academic stress on academic burnout resulted in findings that academic stress has a positive effect on academic burnout (Hendri et al., 2024; Rabuka et al., 2023).

According to the questionnaire results, academic stress, including physical and psychological stress, will lead to academic burnout. These symptoms are characterized by exhaustion that begins before they begin studying, and they require more time to relax, which finally leads them to retreat from their

surroundings and avoid performing duties that are their obligation. Individuals' responses to academic stress will be defined by decreasing academic performance, lower productivity, and lower physical and mental health, which are the body's responses to academic burnout (Klerks et al., 2024).

Academic Stress Mediates the Positive Effect of Role Stressors on Academic Burnout

The evaluation regarding the mediating effect of academic stress on the positive influence of role stressors on academic burnout can be ascertained from the following path coefficients.

Table 9.
Output Path Coefficients (Indirect Effect)

No.	Indirect Effect	Original Sample	T-Statistics	P-Values	Description
1.	Role Stressors ->Academic Stress ->Academic Burnout	0,477	11,449	0,000	Significant

Source: Data processed using Smart PLS 4

Table 9 shows a coefficient value of 0.477 for the indirect influence of role stressors on academic burnout mediated by academic stress, with a T-statistic of 11.449 > 1.96 and a P-value of 0.000 (< 0.05). In such a case, academic stress considerably modulates the indirect effect of role stressors on academic burnout, hence H_4 is accepted. This means that the more role stressors students face, the more academic stress they endure. Academic stress will lead to a large increase in burnout. This suggests that role stresses have a moderate impact on academic burnout when mediated by academic stress. The findings are consistent with Hadi's (2025) research, which suggests that role stressors increase academic stress (Silvia et al., 2025), and that the higher the amount of academic stress, the greater the likelihood of having academic burnout (Yusriyyah et al., 2023). This is also corroborated by the VAF value calculation results, which reveal a mediation success rate of 68%. The findings of the VAF calculation are classified as partial mediation. The calculation results for the Variance Accounted For (VAF) values can be seen in the table below.

Table 10.
Result of Variance Accounted For (VAF)

Role Stressors -> Academic Stress-> Academic Burnout						
Direct Effect	(a)				=	0,223
Indirect Effect	(b x c)	0,722	x	0,661	=	0,477
Total effect	a + (b x c)				=	0,700
VAF	(b x c) / (a + (b x c)				=	68%
Mediation Status					=	Partial Mediation

According to the questionnaire results, the demands of the role derived from the environment, which require students to perform two roles as children and students, may eventually produce academic stress (Razzaid, 2016). Academic stress, such as physical and psychological stress, increases students' chance of developing academic burnout, which is defined as excessive exhaustion to the point of avoiding tasks that are their duty (Klerks et al., 2024). This can lead to other negative behaviors like as procrastination, absenteeism from lectures, diminished motivation to learn, and the decision to drop out of studies (Biremanoe, 2021).

Resilience Moderates the Positive Effect of Academic Stress on Academic Burnout

The evaluation regarding the moderating effect of the resilience variable on the positive influence of academic stress on academic burnout can be ascertained from the following path coefficients.

Table 11.
Output Path Coefficients (Moderate Effect)

No	Moderate Effect	Original Sample	T-Statistics	P-Values	Description
1.	Resiliensi x Academic Stress -> Academic Burnout	-0,010	0,220	0,826	Not Significant

Source: Data processed using Smart PLS 4

According to table 11, the coefficient value of academic stress on academic burnout moderated by resilience is -0.010, with T-statistic (0.220 < 1.96) and P-Value (0.826 > 0.05). Although the interaction coefficient between resilience and academic stress is negative (-0.010), indicating that resilience reduces the impact of academic stress on academic burnout, this effect is not statistically significant in the sample tested. This suggests that resilience cannot operate as a variable to reduce the positive influence of academic stress on academic burnout, hence H_5 is rejected. This is not in line with research by Hao (2015) which states that resilience can moderate the relationship between stress and burnout, where resilience is considered a moderating variable that can reduce the influence of stress on burnout. Students' lack resilience makes them unsuitable as moderators. Several factors can influence this, including the characteristics of the research sample, the level of stress encountered, and the use of various resilience measurement tools.

According to the questionnaire data, academic stress experienced by students has always had a beneficial influence on academic burnout, with the higher the degree of stress experienced by students, the greater the increase in academic burnout. The low level of student resilience is unable to mitigate the impact of academic stress on the level of academic burnout, which results in learning fatigue that ultimately encourages them to avoid working on their responsible tasks. Students cannot use their difficulties as learning experiences to aid their recovery from failures. This indicates that adaptive coping strategies, such as the ability to learn from difficulties, are not yet possessed by the students.

CONCLUSION

Based on the research findings, the following conclusions can be taken. Role stressors have a strong positive effect on academic burnout. Role stressors have a substantial positive effect on academic stress. Academic stress has a substantial positive effect on academic burnout. However, the indirect effect of role stressors on academic burnout will be stronger if mediated by academic stress, as indicated by the partial mediation category. This suggests that, while it effectively mediates the effect of role stressors on academic burnout, its effect is not as strong when mediated by academic stress. Meanwhile, the role of resilience as a moderating variable is not proved in this study. The coefficient value of the effect of academic stress on academic burnout with resilience moderation is not strong enough to be considered statistically significant in the sample tested. Thus, resilience cannot be used as a coping strategy to reduce academic burnout in Accounting Education Students.

Analysis of the validity test on the indicators reveals that not all indicators employed to evaluate the variables of resilience, academic stress, and academic burnout have high validity. This has the ability to alter the variables' correctness as well as the interpretation of the research findings. As a result, various factors must be addressed when interpreting the findings of this study. First, the sample size is tiny, consisting just of Accounting Education students from the State University of Malang. This may limit the generalizability of the results to a larger student population. Second, the use of questionnaires in collecting data allows respondents to provide answers that tend to be considered positive, thus creating bias in the study. Third, this study specifically tests the role of resilience as a moderating variable, and there may be other moderating roles that are not explored in this study.

Based on the study's limitations, numerous suggestions for future research include doing research on a larger student population and considering therapies aimed at minimizing academic burnout. Interventions to decrease academic burnout will be more effective if they directly address stressors such as time management, academic assistance, and workload reduction. Furthermore, future study is expected to delve deeper into characteristics that may act as moderators in the relationship between academic stress and burnout. Examples include social support, self-efficacy, perceived self-control, and locus of control.

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