

## The Influence of Role Stressors on The Performance of School Operational Assistance (BOS) Fund Management: The Mediating Role of Burnout

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**ABSTRACT:** This study aims to analyze the effects of role conflict, role ambiguity, and role overload on burnout and their impact on the performance of School Operational Assistance (BOS) Fund Treasurers at Secondary Education Institutions in East Kalimantan Province, Indonesia. It also examines the mediating role of burnout in the relationship between these role stressors and performance. A quantitative approach with a survey method was applied. The sample was determined using the Slovin formula, resulting in 144 treasurers from a population of

225. Data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The results indicate that role conflict and role overload have a significant positive effect on burnout, while role ambiguity does not. Furthermore, role ambiguity and role overload significantly affect performance positively, whereas role conflict shows no significant effect. Burnout was found to have a significant positive effect on performance. Burnout mediates the influence of role conflict and role overload on performance but does not mediate the influence of role ambiguity. These findings highlight the importance of managing role stress to maintain emotional balance and sustain optimal performance in BOS fund management.

**KEYWORDS:** Burnout, Performance, Role Ambiguity, Role Conflict, Role Overload

### I. INTRODUCTION

Public sector accounting serves as the bedrock for ensuring transparency, accountability, and effectiveness in the management of state finances, particularly within critical sectors such as education. In Indonesia, the School Operational Assistance (BOS) fund program is a cornerstone of national education policy, designed to support operational activities and improve educational quality by alleviating financial burdens on students. The successful administration of these funds is paramount, necessitating adherence to robust government accounting systems to guarantee that public resources are used responsibly and achieve their intended objectives. The relationship between the government as the provider of funds (principal) and the school treasurers as the managers (agents) is governed by the principles of Agency Theory, which highlights the risk of moral hazard if accountability mechanisms are not strictly enforced. This underscores the critical importance of a system that promotes auditable and transparent financial reporting.

However, the implementation of the BOS program is fraught with significant challenges, as evidenced by the situation in East Kalimantan Province. A notable paradox exists where high budget realization rates, 94,60% in 2024, mask severe underlying problems in financial governance. These issues include significant delays in fund disbursement, which disrupt school cash flow and impede the execution of priority programs, as well as troubling findings of fund misuse. A 2024 Integrity Assessment Survey (SPI) conducted by the Corruption Eradication Commission (KPK) revealed that a staggering 33.33% of educational units in the region acknowledged that BOS funds were not used appropriately. The forms of misuse were varied and systemic, including extortion or unauthorized deductions, nepotism in procurement processes, and the inflation of expenses. These phenomena indicate that high absorption figures can be misleading and do not necessarily reflect optimal or ethical financial management.

These systemic administrative and financial pressures disproportionately affect the individuals at the frontline of the program's implementation: the BOS treasurers. A crucial factor contributing to these challenges is the operational reality that the majority of these treasurers are not dedicated financial professionals but are, in fact, teachers who perform this complex administrative role in addition to their primary teaching responsibilities. This dual-role arrangement inherently leads to significant psychological pressure, manifesting as distinct role stressors. These include role conflict, where treasurers face contradictory demands from school

management and government regulations; role ambiguity, characterized by a lack of clarity regarding complex financial responsibilities and expectations, particularly for those without a formal accounting background; and role overload, where the combined demands of teaching and financial administration exceed their capacity.

According to the Job Demands-Resources (JD-R) theory, when high job demands, such as these role stressors, are not counterbalanced by adequate job resources (e.g., training, time, support), they can lead to chronic stress and, ultimately, burnout. Burnout, a state of profound emotional, physical, and mental exhaustion, is the anticipated psychological outcome of prolonged exposure to these unmitigated stressors. It is hypothesized that this state of burnout serves as the critical mediating factor that negatively impacts the treasurer's performance in managing BOS funds, leading to errors, delays, and a decline in the overall quality of financial stewardship. This is further supported by Work Stress Theory and Self-Determination Theory, which suggest that uncontrolled psychological burdens and a lack of autonomy can severely hamper an individual's motivation and ability to perform tasks optimally.

Therefore, this study aims to empirically analyze the influence of role conflict, role ambiguity, and role overload on the performance of BOS fund management, with a specific focus on investigating the mediating role of burnout in this relationship. By examining these dynamics, this research contributes crucial empirical evidence on how psychological stressors affect financial management performance within the public education sector. The findings are intended to offer valuable, evidence-based insights for policymakers and educational administrators, providing a basis for developing more effective support systems for school treasurers, thereby enhancing their well-being and strengthening the integrity and effectiveness of public education financing.

## II. RESEARCH METHODOLOGY

This study utilized a quantitative approach with an explanatory survey design to test the causal relationships between variables. The population consisted of all 225 BOS Fund Treasurers at public secondary education institutions (high schools and vocational schools) in East Kalimantan Province, Indonesia.

### 2.1. Sample and Data Collection

A sample of 144 respondents was determined using the Slovin formula with a 5% margin of error. The sampling technique used was proportionate stratified random sampling to ensure representation from different school types (SMA and SMK). Data was collected using a questionnaire distributed directly and via Google Form. The instrument used a 5-point Likert scale to measure respondents' perceptions of role conflict, role ambiguity, role overload, burnout, and performance.

### 2.2. Operational Variables

- 1) Role Conflict (X1) refers to the condition of facing incompatible job demands. It was measured by indicators such as receiving tasks without adequate resources and receiving contradictory requests.
- 2) Role Ambiguity (X2) refers to the lack of clarity regarding job tasks, goals, and evaluation criteria. Indicators included clarity of work goals and understanding of performance evaluation methods.
- 3) Role Overload (X3) occurs when job demands exceed an individual's capacity. It was measured by indicators like having insufficient time for rest and managing an overwhelming number of tasks.
- 4) Burnout (M) is a state of prolonged emotional and physical exhaustion from work-related stress. Indicators included feeling emotionally drained and less sensitive to organizational policies.
- 5) Performance (Y) refers to the treasurer's ability to manage BOS funds effectively, timely, and in accordance with regulations. Indicators included timeliness of financial reporting, completeness of supporting documents, and compliance with regulations.

### 2.3. Data Analysis

The data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with SmartPLS software. This method was chosen for its ability to handle complex models and data that may not meet normal distribution assumptions. The analysis involved evaluating the measurement model (outer model) for validity and reliability and the structural model (inner model) to test the proposed hypotheses.

## III. RESULTS

This section presents the detailed statistical outcomes derived from the data analysis. It begins with a comprehensive profile of the respondent demographics, followed by a rigorous psychometric evaluation of the measurement model to establish its validity and reliability. Finally, it details the structural model assessment, including the model's predictive power and the results of the hypothesis tests for both direct and indirect effects.

### 3.1. Profile of Survey Respondents

The demographic characteristics of the 144 BOS Fund Treasurers who participated in this study provide a crucial background for interpreting the results. The key demographic attributes are as follows:

- 1) Gender Distribution: The gender distribution of the sample reveals a predominance of female respondents, who accounted for 59% (85 individuals) of the total, while male respondents made up the remaining 41%

(59 individuals). This composition is reflective of the broader gender trends often observed within the teaching profession in Indonesia.

- 2) Age and Experience: Analysis of the age distribution indicates a mature and experienced cohort. The largest group consisted of treasurers over 40 years old, representing 41.7% of the sample. This was followed closely by the 36-40 age group at 28.5%. Together, these two groups comprise over 70% of the respondents, suggesting that the role of BOS treasurer is typically held by individuals with considerable professional experience. The remaining respondents were distributed between the ages of 31-35 (21.5%) and 25-30 (8.3%).
- 3) Professional Role: A particularly significant demographic finding is that a full 100% of the respondents were concurrently employed as teachers. This universal dual-role arrangement is a critical contextual factor, as it directly relates to the study's core constructs. It underscores the operational reality in these educational institutions where financial management duties are added to a teacher's primary pedagogical responsibilities, providing a foundational basis for examining the prevalence of role conflict, role overload, and subsequent burnout.

### 3.2. Evaluation of the Measurement Model (Outer Model)

Before proceeding to hypothesis testing, the measurement model was thoroughly evaluated to confirm its validity and reliability, ensuring that the instruments used were psychometrically sound.

- 1) Convergent Validity: This was assessed to ensure that the set of indicators for each latent variable was effectively measuring the same underlying construct. The analysis confirmed strong convergent validity by meeting three key criteria: a) All indicator outer loadings surpassed the recommended minimum threshold of 0.50 and were statistically significant ( $p < 0.05$ ) b) The Average Variance Extracted (AVE) for each construct was well above the 0.50 benchmark. This signifies that each construct explained more than half the variance of its indicators, confirming strong measurement. The AVE values were as follows: Role Conflict (0.782), Role Ambiguity (0.734), Role Overload (0.637), Burnout (0.608), and Performance (0.750).
- 2) Construct Reliability: This was evaluated to confirm the internal consistency and dependability of the measurement scales. The analysis showed excellent reliability, as the Composite Reliability (CR) values for all constructs significantly exceeded the standard threshold of 0.70. The specific values were: Role Conflict (0.915), Role Ambiguity (0.892), Role Overload (0.874), Burnout (0.859), and Performance (0.937). These high scores confirm that the measures used were stable, consistent, and reliable.

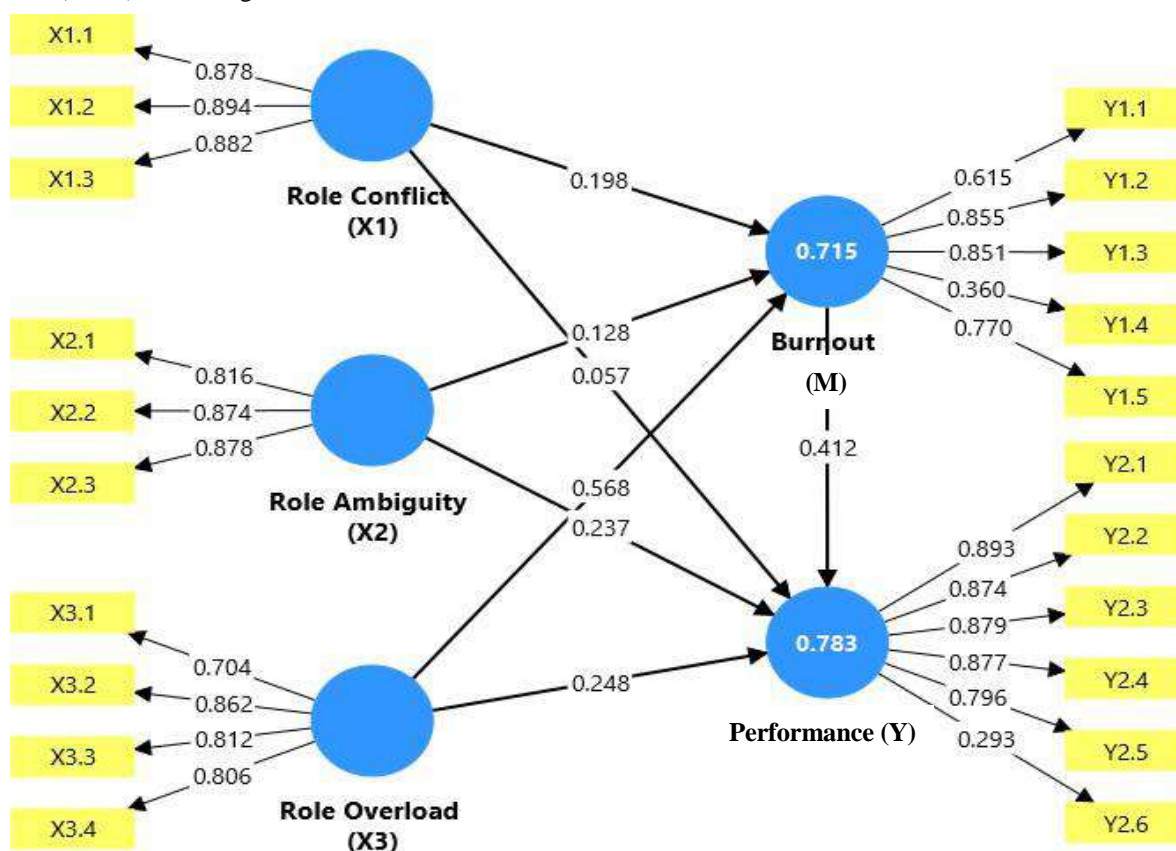


Fig. 1 Research Model Before Elimination

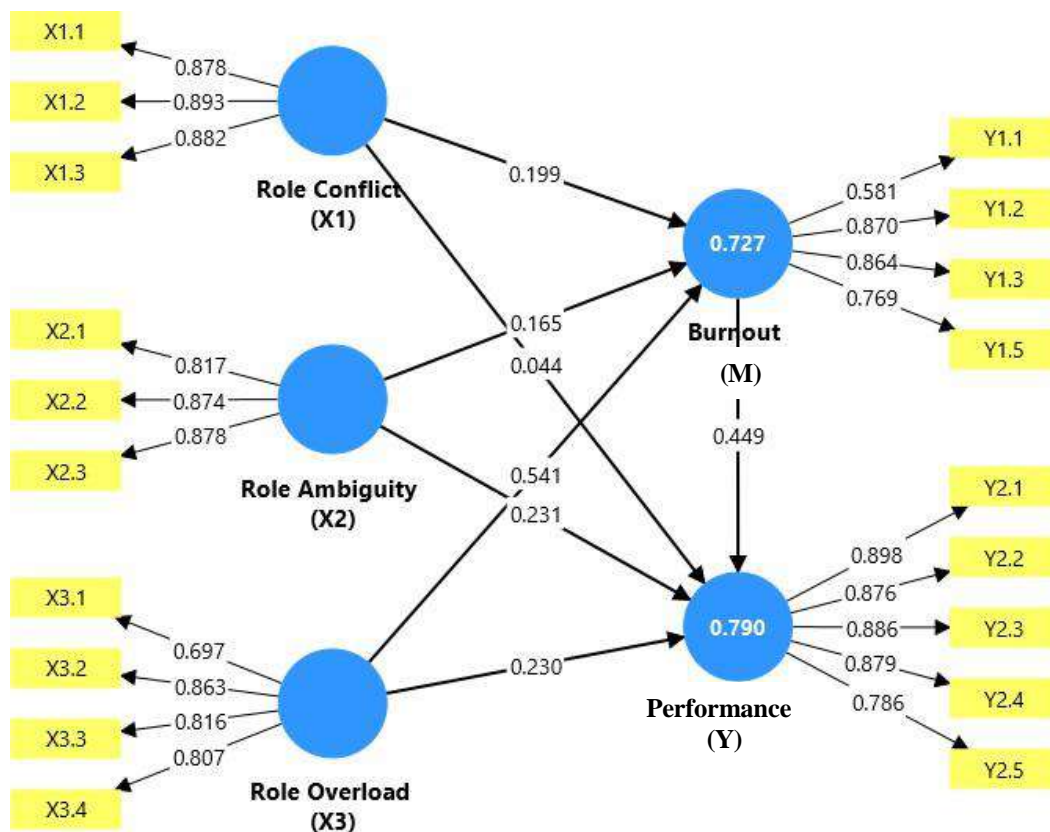


Fig. 2 Research Model After Elimination

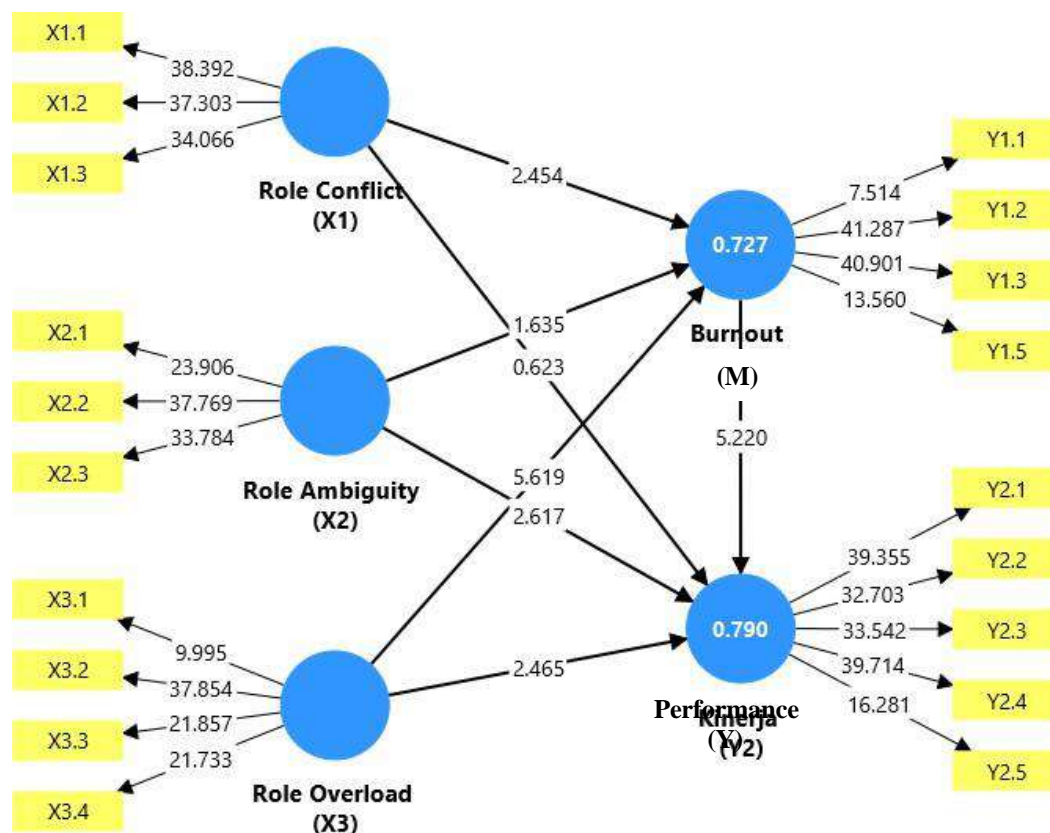


Fig. 3 Bootstrapped Research Model



### 3.3. Structural Model and Hypothesis Testing (Inner Model)

After establishing the robustness of the measurement model, the structural model was analyzed to test the hypothesized relationships.

- 1) Predictive Power of the Model ( $R^2$ ). The model's predictive accuracy was evaluated using the coefficient of determination ( $R^2$ ). a) The model accounted for a substantial 72.7% of the variance in Burnout ( $R^2=0.727$ ). This indicates that role conflict, role ambiguity, and role overload are strong collective predictors of the level of burnout experienced by the treasurers. Furthermore, the model demonstrated exceptional predictive power for the Performance variable, explaining 79.0% of its variance ( $R^2=0.790$ ). This signifies that the combination of role stressors and burnout is highly influential in determining the performance outcomes of BOS fund management.
- 2) Direct Effects Hypothesis Testing. The direct causal relationships proposed in the hypotheses were tested. The results, including path coefficients ( $\beta$ ), T-statistics, and p-values, are detailed in Table 1 a) Effects on Burnout: The analysis revealed that Role Conflict ( $\beta = 0.199$ ,  $p = 0.014$ ) and Role Overload ( $\beta = 0.541$ ,  $p = 0.000$ ) both had a significant positive effect on Burnout. Notably, Role Overload emerged as the most potent stressor. Conversely, the relationship between Role Ambiguity and Burnout was not statistically significant b) Effects on Performance: Regarding the predictors of Performance, Role Ambiguity ( $\beta = 0.231$ ,  $p = 0.009$ ) and Role Overload ( $\beta = 0.230$ ,  $p = 0.014$ ) were found to have a significant and positive effect. In an unexpected but statistically robust finding, Burnout itself also demonstrated a strong, significant positive effect on Performance ( $\beta = 0.449$ ,  $p = 0.000$ ). In contrast, Role Conflict showed no direct significant impact on Performance.

Table 1: Direct Effects Hypothesis Testing

Path	Original Sample ( $\beta$ )	T-Statistic	P-Value	Result
Role Conflict $\rightarrow$ Burnout	0.199	2.454	0.014	<b>Supported</b>
Role Ambiguity $\rightarrow$ Burnout	0.165	1.635	0.102	Not Supported
Role Overload $\rightarrow$ Burnout	0.541	5.619	0.000	<b>Supported</b>
Role Conflict $\rightarrow$ Performance	0.044	0.623	0.533	Not Supported
Role Ambiguity $\rightarrow$ Performance	0.231	2.617	0.009	<b>Supported</b>
Role Overload $\rightarrow$ Performance	0.230	2.465	0.014	<b>Supported</b>
Burnout $\rightarrow$ Performance	0.449	5.220	0.000	<b>Supported</b>

Source: Processed Primary Data, 2025

- 3) Indirect (Mediating) Effects Testing. To understand the pathways through which role stressors affect performance, the mediating role of Burnout was examined. The results, detailed in Table 2, show that Burnout serves as a crucial mechanism linking stressors to outcomes. The findings confirm that Burnout significantly mediates the effect of Role Conflict on Performance ( $\beta = 0.089$ ,  $p = 0.040$ ). It also significantly mediates the effect of Role Overload on Performance ( $\beta = 0.243$ ,  $p = 0.000$ ). This indicates that these stressors do not primarily impact performance directly, but rather do so by first inducing burnout, which in turn affects performance. No significant mediation was found for the Role Ambiguity path, which is consistent with its non-significant effect on Burnout.

Table 2: Indirect Effects (Mediation) Hypothesis Testing

Path	Original Sample ( $\beta$ )	T-Statistic	P-Value	Result
Role Conflict $\rightarrow$ Burnout $\rightarrow$ Performance	0.089	2.055	0.040	<b>Mediation exists</b>
Role Ambiguity $\rightarrow$ Burnout $\rightarrow$ Performance	0.074	1.775	0.076	No mediation
Role Overload $\rightarrow$ Burnout $\rightarrow$ Performance	0.243	3.494	0.000	<b>Mediation exists</b>

Source: Processed Primary Data, 2025

## IV. DISCUSSION

This section provides an in-depth interpretation of the study's statistical findings, contextualizing them within established theoretical frameworks and comparing them with prior empirical research. The discussion is structured to first explore the antecedents of burnout, followed by an analysis of the complex relationships between role stressors, burnout, and performance, with a particular focus on deconstructing the study's counterintuitive results.

### The Impact of Role Stressors on Burnout

The analysis revealed distinct relationships between different types of role stressors and the experience of burnout among BOS Fund Treasurers. The Significant Influence of Role Conflict and Role Overload This study affirmed that role conflict significantly and positively influences burnout. This aligns perfectly with the Job Demands-Resources (JD-R) theory, which posits that facing contradictory demands acts as a high job demand that depletes an individual's psychological resources, leading directly to exhaustion. In the specific context of this study, treasurers are often caught between the administrative expectations of school management and the rigid compliance requirements of government regulations. This constant pressure to reconcile opposing expectations contributes significantly to their emotional exhaustion and feelings of being overwhelmed. This result is consistent with a body of previous research by Trisnawati et al. (2023) and Putri et al. (2024), who also identified a significant positive relationship between role conflict and burnout. Furthermore, role overload emerged as the most potent predictor of burnout, exerting a strong and significant positive effect. This finding underscores the immense pressure stemming from the dual responsibilities of being both a teacher and a financial manager, a reality for 100% of the respondents in this study. The inherent high-demand nature of performing two distinct and complex jobs simultaneously leads to significant stress and exhaustion. This finding is strongly supported by previous studies, such as those by Solichah & Larassaty (2024) and Kim & Park (2023), which also confirmed that an excessive workload is a primary driver of burnout. The Non-Significant Effect of Role Ambiguity. Contrary to initial expectations and a significant body of literature (e.g., Hasanati & Paringga, 2024), role ambiguity was not found to have a significant effect on burnout in this context. This suggests that the treasurers, likely due to their extensive professional experience, have developed a robust working knowledge of their core responsibilities. This accumulated expertise may allow them to navigate their tasks with confidence and effectiveness, even in the absence of explicit instructions for every situation. Consequently, while some ambiguity may exist, it does not appear to be a potent enough stressor to translate into significant emotional exhaustion for this demographic.

### The Complex Relationship Between Stressors, Burnout, and Performance

The study revealed intricate pathways through which role stressors and burnout collectively influence the performance of BOS fund management. The Mediating Role of Burnout. The analysis of indirect effects provided critical insights. While role conflict did not have a significant *direct* effect on performance, the mediation analysis revealed that burnout fully mediates this relationship. In practical terms, this implies that role conflict does not immediately degrade the quality of financial reports but instead erodes the treasurer's emotional well-being over time; it is this resulting state of burnout that ultimately leads to performance decrements. This pathway is consistent with findings from Trisnawati et al. (2023), confirming that burnout is a crucial psychological mechanism linking this specific stressor to work outcomes. Similarly, the mediation analysis confirmed that burnout mediates the relationship between role overload and performance. This indicates that an excessive workload leads to a state of burnout, which subsequently impairs the quality and timeliness of financial management tasks.

### Deconstructing the Counterintuitive Findings: Positive Effects on Performance

Perhaps the most thought-provoking results from this study are the counterintuitive findings where certain stressors and even burnout itself were associated with positive performance outcomes. The Positive Influence of Role Ambiguity and Role Overload on Performance Interestingly, both role ambiguity and role overload were found to have a significant positive effect on performance. The positive effect of role ambiguity may indicate that when roles are not rigidly defined, experienced treasurers feel a degree of autonomy, allowing them to adapt and prioritize tasks effectively based on their practical knowledge and professional judgment. Similarly, the positive effect of role overload could be interpreted within the 'challenge-hindrance' stressor framework. A high workload, while demanding, may be perceived by highly committed individuals as a challenge that motivates them to enhance their efficiency and organization to meet deadlines, thereby improving performance outcomes. This finding is echoed by Purwanto et al. (2024), who also observed situations where increased workload correlated with better performance. The Paradoxical Positive Influence of Burnout on Performance. The most surprising finding was the significant positive influence of burnout on performance, a result that contradicts the general consensus in burnout literature. A plausible explanation in this high-stakes context is the powerful influence of moral responsibility and public accountability felt by the treasurers. Despite feeling emotionally exhausted, their profound commitment to ensuring the school's operational continuity and adhering to strict financial regulations may compel them to maintain, or even heighten, their diligence and accuracy to avoid negative repercussions. In this scenario, the psychological distress associated with burnout may trigger a hyper-vigilant state, where treasurers overcompensate by being meticulously careful in their work. However, this paradoxical effect should be viewed with caution, as performing under such duress is likely an unsustainable coping mechanism that could lead to more severe negative consequences over the long term.

## V. CONCLUSION

This study provides a comprehensive analysis of the psychological pressures affecting School Operational Assistance (BOS) fund treasurers in East Kalimantan, concluding that role conflict and role overload are significant contributors to burnout. A critical finding of this research is the definitive function of burnout as the primary mechanism through which these work-related stressors negatively impact performance. Instead of directly degrading the quality of financial management, role conflict and overload first cultivate a state of emotional and psychological exhaustion in treasurers, which then serves as the conduit for subsequent performance degradation. This highlights that addressing performance issues requires a direct focus on the psychological well-being of the individuals responsible for financial governance. While the primary stress pathway was confirmed, the research also uncovered several counterintuitive findings that add significant nuance to our understanding of performance in high-stakes public sector roles. Specifically, both role ambiguity and role overload were surprisingly associated with better performance outcomes. This may reflect the adaptive strategies and high commitment of experienced treasurers who can leverage ambiguity for greater autonomy or view a heavy workload as a motivating challenge rather than a hindrance. The most paradoxical result was the positive relationship between burnout and performance itself. This suggests that despite profound emotional exhaustion, a heightened sense of public accountability and moral responsibility compels treasurers to maintain, and perhaps even intensify, their diligence to prevent errors in managing public funds. However, this state of hyper-vigilance driven by distress is likely an unsustainable coping mechanism in the long term, posing a significant risk to both individual well-being and organizational stability.

These findings present clear and urgent practical implications for educational institutions and policymakers aiming to foster a healthy and effective financial management environment. To mitigate burnout and ensure sustainable high performance, it is crucial to address the root causes of these role stressors. This includes clarifying roles and responsibilities through the development of standardized operational procedures (SOPs) and improved communication channels to minimize conflicting directives. Furthermore, workloads must be managed more effectively, potentially by structurally separating the treasurer role from teaching duties or by providing dedicated administrative support staff to assist with the clerical burden. Finally, offering proactive stress management training and wellness programs can equip treasurers with the tools to cope with the inherent pressures of their position. To build upon these findings, several avenues for future research are recommended. Future research should employ longitudinal designs to explore the long-term effects of the observed burnout-performance dynamic, which would rigorously test the hypothesis that the positive association is indeed unsustainable over time. Additionally, investigating the role of other personal and organizational resources, such as the quality of leadership support, peer collaboration, and organizational culture, could provide a more holistic understanding of the factors that buffer the negative effects of role stress. Such inquiries would be invaluable in developing a more resilient and effective financial management framework within the education sector, one that protects the well-being of its personnel while ensuring the highest standards of accountability.

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