

Cognitive Distortions and Technostress: Impact on Accountant Educators in Indonesia

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Abstract

This study examines whether humans' use of information and communication technology (ICT) can lead to stress, influenced by factors such as the complexity of ICT, technological intrusion, and excessive content. ICT users can employ self-defense mechanisms (SDMs) as protective reasons that can influence their performance in many ways. Furthermore, this study indicates that the SDMs caused by technostress may be influenced by lecturers' cognitive mechanical maturity and neurotoxicity, affecting their task performance and contextual performance. This study emphasizes the impact of cognitive maturity and neurotoxicity of SDMs on lecturers' technostress experiences, contributing to the effects of technostress. The main finding of this study states that the combination of technostress experienced by accounting educators and their motivation to maintain psychological resources, as measured by SDMs, impacts their performance. Defense mechanisms are not merely a spontaneous natural reaction of the body to threats, as they benefit emotional protection, self-esteem maintenance, and anxiety reduction. Thus, the impact of SDMs on performance and the efforts of lecturers can vary based on their hierarchical influence. Nevertheless, this study shows that accounting educators achieve lower performance with their SDMs. Furthermore, the emotional sentiment of the lecturers negatively impacts their performance, resulting in the depletion of their psychological resources. As a result, this causes the SDMs of ICT users to decline further, which has already been decreasing.

Keywords: Self-Defense Mechanism; Conservation of Resources Theory; Technological Stress; Burnout; Contextual Performance

1. INTRODUCTION

This research focuses on the self-defense mechanisms (SDMs) of accounting educators to protect their motivation when experiencing anxiety in using information and communication technology (ICT). Furthermore, in this study, the use of information and communication technology (ICT) is examined through the lens of the conservation of resources (COR) theory proposed by Halbesleben et al. (2009), which states that ICT users employ self-defense mechanisms and that these self-defense mechanisms can either diminish or enhance personal, contextual performance, resulting from their interactions with technostress. However, this research focuses on the negative impact of SDMs, which deteriorates individual technical and social performance. Additionally, individual technostress can decrease a person's motivation, hinder their work, and obstruct their social relationships (Halbesleben et al., 2009; Halbesleben et al., 2014; Saleem et al., 2021). Therefore, this demotivation is a human response to stressors that refers to the severity level and vulnerability of individual adjustment competencies and capabilities to the requirements of ICT (Sriwidharmanely et al., 2022; Sumiyana & Sriwidharmanely, 2020). Therefore, this research investigates the additional effects of technostress: its impact on the motivation of accounting educators to carry out their tasks, whether it strengthens or weakens them.

This research only selects educator accountants as research subjects due to the accounting profession's critical role, evidenced by the results of the first WTO meeting in Singapore in 1996 (Soesi, 2002). The outcomes of the first WTO meeting illustrate the significance of the educator accounting profession, where the main priority in service trade is the accounting sector (Ngumar, 2016; Soesi, 2002). The results of the 9th ASEAN Federation of

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Accountants (AFA) conference in Bali in 1995 led to opening the market for international accountants to operate in Indonesia (Ngumar, 2016; Soesi, 2002). Foreign accountants can practice in Indonesia without affiliating with a local partner (Soesi, 2002). Since then, graduates from accounting programs have been required to possess good qualities as accountants. The quality of an accountant is reflected in their professionalism and skill competency in competing in a constantly changing and evolving job market (El-Sayed et al., 2021; van Mourik & Wilkin, 2019). For high-quality and highly competitive accountants, it is essential to have educator accountants who can play a role and serve as role models during the education process of prospective accountants in higher education (del Pozo-Antúnez et al., 2021; Rodrigues et al., 2023). In addition, based on the bibliometric research analysis conducted by the researchers, it is known that recent studies related to educator accountants as subjects in research since 2022 focus on blockchain, data analytics, curriculum, and instruction, and the latest in 2022 is technology adoption. We also conducted further checks by changing the arrangement of keywords: "technology AND adoption AND in AND accounting AND education." The results of the research mapping indicate that the focus on learning engagement, which serves as an intervening factor in work performance for the group of educator accountants, has not yet been observed. Almost all research still focuses on students and teaching, while the focus on the performance of accounting lecturers has yet to be studied.

Based on the observations from the research mapping above, the researcher also considers that an educator accountant is perceived as someone educated and proficient in technology. However, excessive use of technology in the workplace, along with the invasion of technology into personal life, will lead to resistance against the technology itself (Vallone et al., 2023; Wang & Li, 2019). Meanwhile, using technology in the workplace is essential and mandatory (Ragu-Nathan et al., 2008; Tarafdar et al., 2007). In addition, the types of information and communication technology (ICT) used by accounting lecturers are not limited to just one type of ICT. The information and communication technology (ICT) commonly used by accounting lecturers in Indonesia, especially in teaching, includes Zoom and Google Meet software. The ICT used for communication and coordination with colleagues and students includes WhatsApp.

Furthermore, the ICT used for communication with faculties, universities, and the Ministry of Education regarding performance tasks includes applications like SISTER, BIMA, and SERUNI. All of these applications are ICT that are constantly undergoing changes and updates, requiring the attention and responsibility of accounting lecturers to fulfill them. This ICT triggers work complexity and invades accounting lecturers' personal lives. Not only that, the ICT mentioned above often undergoes continuous changes and technological innovations, which triggers insecurity among accounting lecturers, leading to fatigue and psychological pressure that affects the performance of accounting educators.

Based on the issues above, this research is interested in investigating how to mitigate technostress from a psychological perspective. Researchers have four reasons for choosing mitigation efforts against the negative impacts of technostress from a psychological perspective. The first reason is that a psychological approach helps identify and change the thought patterns and behaviors that trigger stress. By understanding and altering emotional responses to stressful situations, individuals can reduce the intensity and duration of stress (Yener et al., 2021; Zhao et al., 2017; Zhu et al., 2023). Secondly, psychological therapy teaches healthy coping skills like relaxation, mindfulness, and problem-solving. This skill provides individuals the tools to cope with stressful situations more effectively (Beck, 1986; Knoll et al., 2005; Perry et al., 2009). Based on all the explanations provided, this research employs a psychological approach of self-defense mechanisms (SDMs) to mitigate the negative impact of technostress on educator accountants.

This study introduces a new aspect by examining the impact of technostress, using COR theory, on SDMs. The researchers Sparidans et al. (2023) have established a research model that can accurately assess users' cognitive flow and the behavioral processes resulting from technostress, which leads to burnout. In addition, researchers Huang et al. (2018) and Schauenburg et al. (2007) also contributed to the development of this model by studying the concept of SDMs. This study shows that technostress can intensify personal hazard assessments and lead to the continuous and harmful use of information and communication technology (ICT) (Salanova et al., 2013). As a result, the author argues that educational accountants make concessions and consider overlooking incompetence due to their belief in achieving the best possible solutions.

Meanwhile, technostress exacerbates their lack of motivation and hinders their capacity to achieve the required performance by providing excuses to their SDMs elements for failing to meet the criteria. Therefore, educator accountants experiencing technostress can enhance their performance, allowing them to mitigate the negative impact of their stress-related symptoms. For example, most accounting instructors prefer to replace traditional teaching techniques with online methods, excluding using ICT.

Secondly, individual experiential learning and technology stress correlate directly (Sriwidharmanely et al., 2022). Previous research has shown that specific individuals are more vulnerable to technology-related stress than others (Saleem et al., 2021; Sumiyana & Sriwidharmanely, 2020). In addition, this research argues that the cognitive flow experienced by lecturers can produce both positive and negative human resource outcomes (Förster et al., 2022). In addition, this research explains that lecturers react to ICT stressors directly by conducting emotional and cognitive evaluations of potential risks. This research examines how ICT users respond to chaotic difficulties by analyzing their emotional sentiments, including anxiety caused by technological advancements, completing tasks facilitated by ICT, and the impact of these factors on their work and contextual performance in the workplace. Furthermore, the authors argue that an individual's level of self-direction significantly affects their capacity to complete their tasks (Cramer, 2015; Neumann, 2009). Thus, using SDMs can alleviate an individual's technological stress by activating their drive to conserve resources. Therefore, this research concludes that focused SDMs will guide individuals toward more beneficial behaviors to achieve optimal performance.

Thirdly, this paper argues that the anxiety and depression of lecturers, caused by the demands of their job expertise and ICT requirements, lead to mental, physical, and attitudinal issues. Accounting instructors at various universities in Indonesia experience these challenges explicitly (Neumann, 2009; Singh, 2015; Vallone et al., 2023). Furthermore, this phenomenon indicates further consequences resulting from the work of other lecturers (Khoza, 2019), as supported by various incidents. Therefore, this reinforces empirical events. First, the academic environment creates cognitive disruptions among instructors, primarily due to the increasing demands of information and communication technology (ICT) that they anticipate but do not validate. Accounting educators tend to experience human resource challenges due to uncertain expectations. This study also highlights findings from previous research, which show that 45-48% of individuals experience sadness, and 18.4% suffer from cognitive difficulties (Dangi & Saat, 2021). Therefore, the author indicates that this incident signifies personal performance issues influenced by disrupted cognitive processes, resulting in increased stress and anxiety for instructors, especially when faced with the demands of ICT. This study explores the impact of technostress on teachers' tasks and contextual performance, referencing the idea of protective motives. This study provides theoretical and practical insights into this phenomenon. Ultimately, the author acknowledges that accounting teachers can effectively prevent technostress by removing protective systems, even in the most extreme and vulnerable situations. Lecturers need to realize that technostress and SDMs can significantly negatively impact the performance of their organizations. Previous studies (Latha & Nisha, 2024; Löffström & Nevgi, 2007; Zhu et al., 2023) have shown the detrimental effects of this relationship.

On the contrary, the combination of these elements can enhance their performance. Furthermore, the author demonstrates that technostress hinders instructors' ability to transmit knowledge to students effectively during the learning process. Meanwhile, the instructors' SDMs can enhance (reduce) students' capacity to absorb knowledge due to decreased (increased) technostress.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 Technostress

Technostress is a psychological disturbance caused by a lack of control and ineffective use of information and communication technology (ICT) by users (Ragu-Nathan et al., 2008). As a result, the lecturer may not be able to fulfill their duties or may not be able to complete their tasks. The author argues that technostress disrupts individual performance due to the complexity of the information, methods, or technological processes required to carry out complex input, processing, and output activities. In addition, the author states that when the desired performance is not achieved, it can lead to pressure that may negatively impact the performance of lecturers (Chen & Zahedi, 2016; Parker & Kulik, 1995; Shih et al., 2013; Tarafdar et al., 2010). In addition, Tarafdar et al. (2019) argue that technostress hinders users' cognitive flow, which affects their behavior as a result of its intensity, its anxiety-inducing nature, and its vulnerability. In addition, this research shows that the behavior of lecturers will consistently prevail over these irregular issues to maintain optimal performance. This study argues that accounting instructors at most universities in Indonesia use information and communication technology (ICT), which results in a phenomenon known as technostress. This issue has been highlighted by Sumiyana & Sriwidharmanely (2020), Al-Fudail & Mellar (2008), and Ragu-Nathan et al. (2008). This study argues that ICT users cannot achieve the required performance levels, which impacts their technostress and depends on their personality, experiential learning, cognitive resilience, and other factors. As a result, this will demonstrate the impact of technostress on lecturers' performance, with the level of performance depending on their SDMs.

Simply put, the defense mechanisms lecturers use impact how technostress affects performance, leading to negative consequences.

2.2 Conservation of Resources Theory

The Conservation of Resources (COR) theory is a theoretical framework that explains the dynamics between individuals and organizations concerning stress and allocating available resources. This idea emphasizes the importance of effectively monitoring and managing various resources, such as psychological, emotional, social, and material resources. According to the COR Theory, individuals are motivated to acquire, maintain, and protect the resources they consider essential, as the loss of these resources can lead to stress and other negative consequences. This hypothesis also highlights that individuals who experience resource depletion tend to go through a detrimental cycle that can worsen their stress (Holmgreen et al., 2017). This theory has been applied in various situations, such as understanding fatigue, preventive actions, and the intricacies of stress in the workplace (Westman et al., 2005). Westman et al. (2005) explain the application of the COR theory in workplace stress; simply put, the COR theory explains that individuals tend to strive to acquire and maintain the resources they possess. These resources can be material (money, property), social (relationships, support), or psychological (self-esteem, competence). When individuals feel a loss or are threatened with the loss of these resources, they will experience stress. In this paper, technostress causes the loss of resources possessed by educator accountants. In addition, the COR theory emphasizes the need to understand the fluctuations of resource depletion and acquisition when facing stress and burnout issues (Westman et al., 2005) suggest that further investigation should be conducted on the impact of resources in reducing stress, according to the COR hypothesis, to enhance individual well-being in the workplace. This work discusses the research gap by examining the cognitive abilities of educator accountants using SDMs to intervene in their technostress conditions.

2.3. Self-Defence Mechanism (SDM)

This study proposes that SDMs, which stand for self-defense mechanisms, are subconscious psychological processes used by individuals to manage anxiety caused by internal or external environmental stressors. This study, conducted by Anna Freud in 1936, reveals that mental disorders can be described as the individual's ego influenced by mental illness and psychological processes, as stated by (Huang et al., 2018). Furthermore, Husain et al. (2023), and Schauenburg et al. (2007) describe self-defense mechanisms (SDMs) and categorize them along a spectrum ranging from underdeveloped to neurotic. There is a correlation between a person's adaptive-cognitive functions and the level of maturity of their self-defense mechanisms. Meanwhile, the neurotic individual's defense mechanisms are pathologically linked to increased levels of anxiety, even as they strive to maintain psychological balance to cope with stressful situations. Therefore, this research concludes that self-directed motivation in an individual is organized hierarchically, which may result in varying performance levels.

Considering the intelligence demonstrated, this study states that a person's SDMs impacts their ability to complete tasks or adapt to different contexts. Therefore, this study explains that a person's decision-making ability can reduce the correlation between cognitive functions and performance in high-pressure situations. Furthermore, accounting educators who utilize ICT are unlikely to achieve below-average performance. Nevertheless, the author explains that the impact of SDMs on performance depends on the nature of individual competencies, such as achievement-oriented, avoidance-oriented, or perfectionistic (Quick et al., 1997; Spielman, 2002; Zhang & Guo, 2017). Additionally, the author argues that accounting instructors with SDMs can carry out their duties differently due to their knowledge, dedication, individual traits, and mental well-being (Holmgreen et al., 2017; Rogers, 1983; Sriwidharmanely et al., 2022; Westman et al., 2005). Therefore, we demonstrate that the decision-making strategies of educator accountants impact their cognition related to technology stress, affecting their task performance. In addition, this research examines explicitly hierarchical SDMs due to their differing impact on the cognitive processes of educators.

2.4. Hypothesis Development

This study argues that technostress negatively affects the cognitive abilities of lecturers. Technostress is caused by the work fatigue they experience, which in turn hinders their performance (Mahapatra & Pati, 2018; Sparidans et al., 2023). This study further explains that technostress impacts the cognitive disturbances of educational accountants, resulting in changes in their beliefs, attitudes, and behaviors (Mahapatra & Pati, 2018; Schabracq & Cooper, 2000; Sparidans et al., 2023). Meanwhile, this study indicates that individuals who use ICT experience technostress, which drives them to assess the level and vulnerability of this stress (Menard et al., 2017; Sriwidharmanely et al., 2022; Sumiyana & Sriwidharmanely, 2020). According to the author, lecturers'

cognition can adapt to or ignore technostress, depending on their experience level and cognitive development. Nevertheless, most individuals strive to avoid exhaustion because they are reluctant to face danger or setbacks. Therefore, this research presents Hypotheses H1a, H1b, H1c, and H1d as follows:

H1a, H1b, H1c, H1d: The technology stress experienced by accounting educators positively affects their fatigue.

This study explains that individual experiences of technostress can negatively impact their technical and social performance significantly when exacerbated by cognitive immaturity and neurotoxicity (Jackson & Allen, 2024; Mustapha et al., 2021). In addition, this study argues that although educational accountants may be less skilled, they can still meet ICT criteria even when their cognitive abilities hinder their task performance (Mustapha et al., 2021; Schabracq & Cooper, 2000). Another perspective states that technostress continuously affects and disrupts an individual's cognitive flow, decreasing task performance speed and substandard outcomes. Thus, it can be concluded that the output of accounting educators will decrease due to technostress. However, the author argues that technostress can hinder the cognitive abilities of accounting educators, leading to fatigue and negatively impacting their cognitive adjustment. As a result, accounting educators, like other lecturers, choose to manage the negative impacts of technostress to maintain their objectives, even though they acknowledge that it will lead to a decline in their performance. Thus, this research presents the following hypotheses H2 and H3:

H2a, H2b, H2c, H2d: Technostress among accounting educators negatively impacts their contextual performance.

H3a, H3b, H3c, H3d: Educator burnout negatively impacts their contextual performance.

This study states that the correlation between technology stress, fatigue, and contextual performance of lecturers will increase or decrease based on their SDMs. Simply put, their SDMs organize this interaction. In addition, this study shows that educators' cognitive mechanical maturity and neurotoxicity affect the hierarchical SDMs due to their skills and expertise in managing technological stress. Furthermore, this study explains that the cognitive mechanical maturity of lecturers is responsible for their competencies and expertise, leading to hierarchical SDMs formation. Moreover, the lecturer provides information into their cognition, enhancing the SDMs they acquire as latent knowledge. In addition, the impact of this input on the relationship between technology stress, threat assessment, and the required performance achievement varies based on their hierarchical SDMs. This study suggests that when lecturers are involved in decision-making regarding self-defense mechanisms, it enhances their ability to avoid poor performance. Therefore, this study formulates hypotheses H4-H5 as follows:

H4a and H5a: The educator's SDMs in accounting, when in paratactic distortion, weaken the negative relationship between technostress and contextual performance (H4a) and between fatigue and contextual performance. (H4a).

H4b and H5b: The Educator SDMs in accounting, when in denial, will weaken the negative relationship between technostress and contextual performance (H4b) as well as between burnout and contextual performance. (H5b).

H4c and H5c: SDMs of accounting educators, when viewed from a psychological perspective, weaken the negative relationship between technostress and contextual performance (H4c) and between burnout and contextual performance. (H5c).

H4d and H5d: SDMs of accounting educators, during the transfer process, weaken the negative relationship between technostress and contextual performance (H4d) and between burnout and contextual performance. (H5d).

This study encompasses all logical hypotheses within its model. Furthermore, this study executes the model four times to evaluate the models of denial, paratactic distortion, psychological projection, and transference. Moreover, this study organizes the speculative relationships depicted in Figure 1.

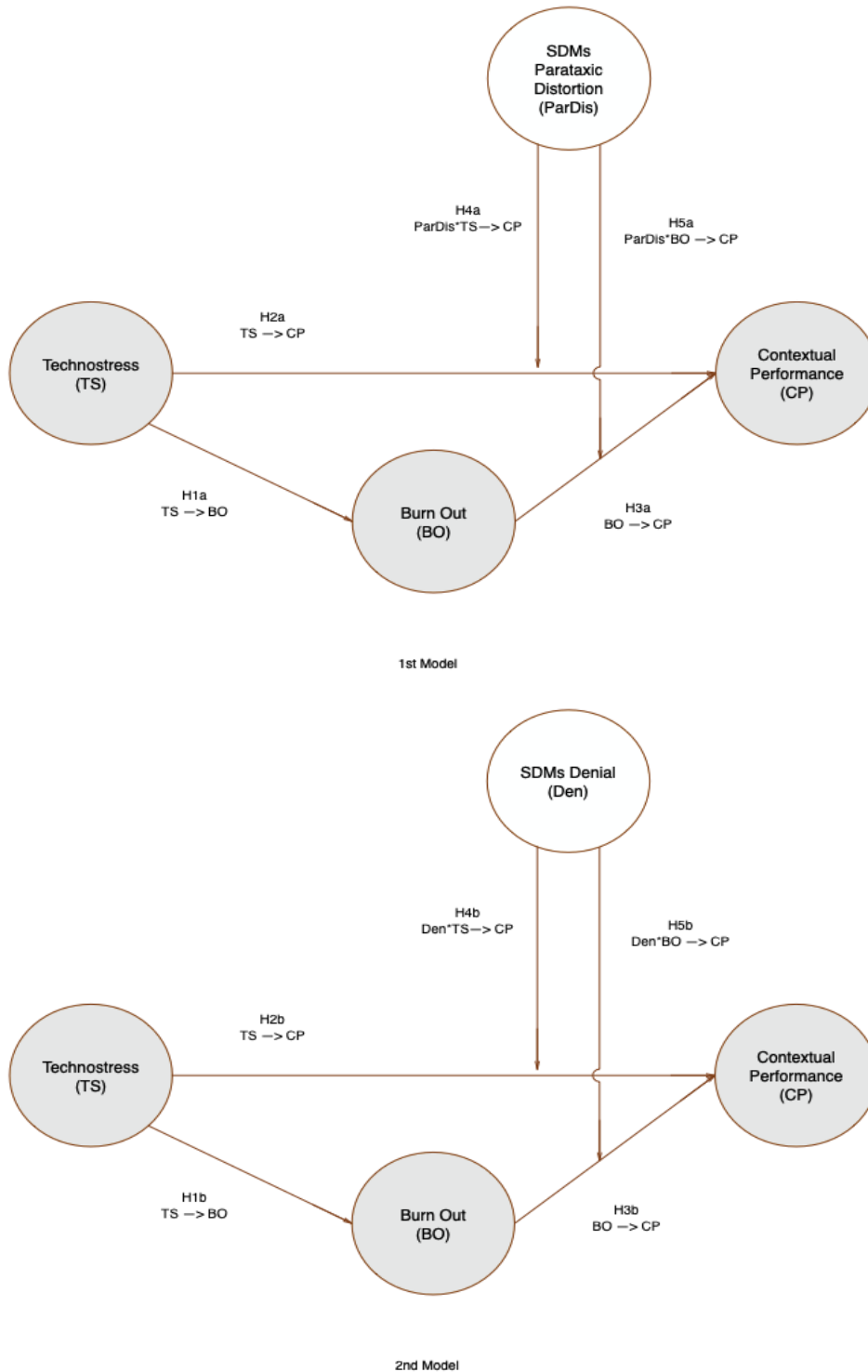


Figure 1- Research Model

3. RESEARCH METHOD

3.1. Data Collection and Variable Measurement

A web-based questionnaire was used in this research to collect data. Initially, we distributed this questionnaire to all respondents in Indonesia using Google Forms. We collected data for four months to give respondents enough time to provide their answers. After that, the author sent a survey to individuals designated as educational accountants. In addition, the author specifies that the participants, who are accountants, are users of information technology and are expected to have a significant level of proficiency in their professional

environment. Since this research emphasizes the need for accountants with technological skills, the author has set an age limit for the sample respondents to accountants aged between 25 and 50 years, considering work experience and expertise in using technology. In addition, this research ensures participants' privacy by not asking respondents to disclose their names, dates of birth, or places of residence. However, this research uses a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), and the analysis is conducted at the individual unit level. In the end, this research includes factors previously used in other studies, ensuring the reliability of its structure and content. Nevertheless, this questionnaire partially modifies the main questions outlined in Appendix 1.

3.2. Validity, Reliability, and Statistical Test

This research conducts an assessment of validity, reliability, and statistical testing. To examine the validity, reliability, and statistical significance of causal relationships in the research model, structural equation modeling (SEM) was used with SMART PLS 3.0. Furthermore, this study assesses convergent and discriminant validity using loading factors and corrected total item correlations. In addition, this study evaluates the suitability of the measurement of each questionnaire item by conducting a reliability test using Cronbach's alpha and composite reliability. Finally, this research assesses the adequacy of the model by examining its fit, specifically by analyzing R2 and Adj.-R2. All statistical test processes use the Smart PLS procedure standard.

4. STATISTICAL RESULTS AND FINDINGS

4.1 Descriptive Statistics

The data for this study was gathered from participants over six months. Furthermore, it consistently performed regular quality checks on the accumulated data to verify the entries. Ultimately, the authors obtained a sample of 100 respondents who were accountants from various colleges in Indonesia. The selection process involved filtering the data based on the face and content validities. This study observed that 70% of the surveyed accountants were employed as instructors.

Furthermore, 30% of the participants possessed prior expertise in alternative occupations, such as accounting instructors, auditors, and assurance services. Thus, this study concluded that its data reliability and validity were preserved because of its homogeneity, although facing challenges in gathering respondents. Consequently, Table 1 below displays the demographic information of the respondents.

Table 1. Demography of Respondents

Respondents	Frequency	Percentage
Gender:		
Male	30	30%
Female	70	70%
Job:		
Instructor	71	71%
Lecturer	15	15%
Other Profession	14	14%
ICT Job Experience:		
Not more than one year	6	6%
1-5 years	22	22%
5-10 years	20	20%
10-15 years	27	27%
15-20 years	11	11%
More than 20 years	14	14%
Education:		
Bachelor	21	21%
Master	64	64%
PhD.	15	15%

Note: n= 100;

Table 2 shows that each item's factor loading value is more than 0.5. The research concludes by achieving excellent data validity. Moreover, the P value for each variable is 0.000, indicating that the hypothesis is plausible based on the observed test.

Table 2. Convergent Validity of Instrument

Construct	Loading Factor	P value
Self-Defence Mechanism; Parataxic Distortion		
CP1	0,796	0.000
CP2	0,903	0.000
CP3	0,898	0.000
CP4	0,810	0.000
CP5	0,910	0.000
CP6	0,888	0.000
CP7	0,735	0.000
CP9	0,752	0.000
CP12	0,742	0.000
CP15	0,781	0.000
CP16	0,738	0.000
TC1	0,813	0.000
TC2	0,852	0.000
TC5	0,832	0.000
TI2	0,708	0.000
TS1	0,732	0.000
Dep1	0,641	0.000
Dep2	0,675	0.000
Dep3	0,823	0.000
WE1	0,844	0.000
WE3	0,886	0.000
WE4	0,776	0.000
WE5	0,817	0.000
Par3	0,741	0.000
Par4	0,876	0.000
Par6	0,691	0.000
Par8	0,616	0.000
Par9	0,676	0.000
Self-Defence Mechanism; Psychological Projection		
CP1	0.778	0.000
CP2	0.893	0.000
CP3	0.881	0.000
CP4	0.792	0.000
CP5	0.900	0.000
CP6	0.879	0.000
CP7	0.758	0.000
CP8	0.643	0.000
CP9	0.757	0.000
CP12	0.765	0.000
CP13	0.672	0.000
CP14	0.603	0.000
CP15	0.773	0.000
CP16	0.757	0.000
TC1	0.783	0.000
TC2	0.774	0.000
TC3	0.702	0.000
TC5	0.804	0.000
TI1	0.666	0.000
TI2	0.763	0.000
TI3	0.731	0.000
TI4	0.673	0.000
TO2	0.668	0.000
TS1	0.646	0.000
Dep1	0.579	0.000
Dep2	0.608	0.000
Dep3	0.821	0.000
WE1	0.869	0.000
WE2	0.818	0.000
WE3	0.890	0.000
WE4	0.815	0.000
WE5	0.821	0.000

Pro2	0.821	0.000
Pro6	0.692	0.000
Pro7	0.703	0.000
Self-Defence Mechanism; Denial		
CP1	0.777	0.000
CP2	0.894	0.000
CP3	0.886	0.000
CP4	0.802	0.000
CP5	0.905	0.000
CP6	0.881	0.000
CP7	0.740	0.000
CP9	0.743	0.000
CP12	0.774	0.000
CP13	0.689	0.000
CP15	0.770	0.000
CP16	0.761	0.000
TC1	0.841	0.000
TC2	0.872	0.000
TC5	0.865	0.000
TI2	0.693	0.000
TS3	0.490	0.000
TO1	0.404	0.001
Dep2	0.542	0.000
Dep3	0.834	0.000
WE1	0.883	0.000
WE2	0.838	0.000
WE3	0.896	0.000
WE4	0.842	0.000
WE5	0.827	0.000
Den1	0.771	0.000
Den3	0.853	0.000
Den11	0.754	0.000
Self-Defence Mechanism; Transference		
CP1	0.798	0.000
CP2	0.905	0.000
CP3	0.883	0.000
CP4	0.798	0.000
CP5	0.902	0.000
CP6	0.886	0.000
CP7	0.744	0.000
CP9	0.776	0.000
CP12	0.772	0.000
CP15	0.763	0.000
CP16	0.731	0.000
TO2	0.676	0.000
TI1	0.679	0.000
TI2	0.785	0.000
TI3	0.749	0.000
TI4	0.700	0.000
TC1	0.753	0.000
TC2	0.752	0.000
TC5	0.771	0.000
TS1	0.670	0.000
WE1	0.869	0.000
WE2	0.817	0.000
WE3	0.890	0.000
WE4	0.813	0.000
WE5	0.820	0.000
Dep1	0.583	0.000
Dep2	0.611	0.000
Dep3	0.821	0.000
Trans3	0.714	0.000
Trans8	0.709	0.000
Trans9	0.728	0.000

Table 3 demonstrates strong data validity, with an excellent measure of convergent validity of the data indicated by each variable's AVE value being more than 0.5. This investigation also concluded that the data had discriminant validity because the total of the square roots of the AVE values was less than the factor loading. Additionally, it was demonstrated that these latent variable indicators accounted for more than half of the variation, indicating the validity of both discriminant and convergent processes. Ultimately, a reliability test was carried out with Cronbach's alpha, and all variables had values greater than 0.6 in two groups, parataxic distortion, and denial for two other groups. We decided to use composite reliability to determine the data reliability. This investigation concluded that the information was trustworthy. Furthermore, the composite reliability statistics yielded a score above 0.7, indicating strong reliability, when used to assess the accurate portrayal of technology lecturer data. This study also examined how these variables related to one another in four models.

Table 3. Validity and Reliability Results

	Variables	Items	Corrected Item-Total Correlation	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Self-Defence Mechanism; Parataxic Distortion	Contextual Performance	CP1	0.746	0,949	0.956	0.667
		CP2	0.873			
		CP3	0.858			
		CP4	0.754			
		CP5	0.876			
		CP6	0.859			
		CP7	0.691			
		CP9	0.720			
		CP12	0.713			
	CP15	0.718				
	Technostress	CP16	0.685	0,848	0.892	0.623
		TC1	0.721			
		TC2	0.777			
		TC5	0.740			
		TI2	0.535			
	Burn Out	TS1	0.519	0,893	0.917	0.616
Dep1		0.525				
Dep2		0.579				
Dep3		0.735				
WE1		0.759				
WE3		0.822				
Self-Defence Mechanism; Parataxic	WE4	0.684	0,780	0.845	0.526	
	WE5	0.750				
	Par3	0.481				
	Par4	0.664				
	Par6	0.600				
		Par8	0.467			
		Par9	0.551			
	Variables	Items	Corrected Item-Total Correlation	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Self-Defence Mechanism; Denial	Contextual Performance	CP1	0.738	0.950	0.956	0.648
		CP2	0.871			
		CP3	0.847			
		CP4	0.753			
		CP5	0.875			
		CP6	0.852			
		CP7	0.690			
		CP9	0.713			
		CP12	0.743			
		CP13	0.635			
	CP15	0.711				
	CP16	0.703				
	Technostress	TC1	0.696	0.792	0.857	0.517
		TC2	0.757			

		TC5	0.735			
		TI2	0.501			
		TS3	0.348			
		TO1	0.277			
		WE1	0.820			
		WE2	0.767			
		WE3	0.840			
	Burn Out	WE4	0.780	0.912	0.932	0.667
		WE5	0.772			
		Dep2	0.429			
		Dep3	0.753			
	Self-Defence Mechanism; Denial	Den1	0.441			
		Den3	0.602	0.708	0.836	0.630
		Den11	0.505			
	Variables	Items	Corrected Item-Total Correlation	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
		CP1	0.724			
		CP2	0.855			
		CP3	0.817			
		CP4	0.717			
		CP5	0.853			
		CP6	0.834			
	Contextual Performance	CP7	0.735	0.950	0.956	0.609
		CP8	0.635			
		CP9	0.735			
		CP12	0.753			
		CP13	0.662			
		CP14	0.595			
		CP15	0.710			
		CP16	0.718			
Self-Defence Mechanism; Psychological Projection		TO2	0.601			
		TI1	0.585			
		TI2	0.693			
		TI3	0.650			
	Technostress	TI4	0.595	0.898	0.916	0.523
		TC1	0.717			
		TC2	0.699			
		TC3	0.623			
		TC5	0.742			
		TS1	0.534			
		WE1	0.799			
		WE2	0.734			
		WE3	0.835			
	Burn Out	WE4	0.736	0.908	0.927	0.617
		WE5	0.762			
		Dep1	0.496			
		Dep2	0.537			
		Dep3	0.741			
	Self-Defence Mechanism; Projection	Pro2	0.512			
		Pro6	0.383	0.586	0.784	0.549
		Pro7	0.317			
	Variables	Items	Corrected Item-Total Correlation	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Self-Defence Mechanism; Transference		CP1	0.748			
		CP2	0.873			
		CP3	0.858			
	Contextual Performance	CP4	0.754	0.949	0.956	0.667
		CP5	0.876			
		CP6	0.859			
		CP7	0.691			

	CP9	0.720			
	CP12	0.713			
	CP15	0.718			
	CP16	0.685			
	TO2	0.603			
	TI1	0.595			
	TI2	0.716			
	TI3	0.666			
Technostress	TI4	0.625	0.888	0.910	0.529
	TC1	0.666			
	TC2	0.656			
	TC5	0.685			
	TS1	0.553			
	WE1	0.799			
	WE2	0.734			
	WE3	0.835			
Burn Out	WE4	0.736	0.908	0.927	0.617
	WE5	0.762			
	Dep1	0.496			
	Dep2	0.537			
	Dep3	0.741			
Self-Defence Mechanism; Transference	Trans3	0.325			
	Trans8	0.343	0.527	0.760	0.514
	Trans9	0.344			

Table 4. Discriminant Validity and Reliability of Instrument

Parataxic Distortion						
	BO	BO*Par	CP	Parataxic	TS	TS*Par
BO	(0.785)					
BO*Par	-0.136	(1.000)				
CP	-0.148	-0.220	(0.817)			
Parataxic	0.282	0.236	-0.648	(0.725)		
TS	0.622	-0.235	-0.243	0.203	(0.789)	
TS*Par	-0.304	0.673	-0.410	0.204	-0.310	(1000)
Psychological Projection						
	BO	BO*Pro	CP	Psychological Projection	TS	TS*Pro
BO	(0.785)					
BO*Pro	0.099	(1.000)				
CP	-0.123	0.293	(0.780)			
Psychological Projection	-0.211	0.156	0.612	(0.741)		
TS	0.646	-0.010	-0.137	-0.236	(0.723)	
TS*Pro	-0.012	0.577	0.281	0.174	0.113	(1.000)
Denial						
	BO	BO*Den	CP	Denial	TS	TS*Den
BO	0.817					
BO*Den	0.365	1.000				
CP	-0.079	0.266	0.805			
Denial	0.031	0.295	0.730	0.794		
TS	0.577	0.212	-0.161	-0.010	0.719	
TS*Den	0.231	0.599	0.340	0.340	0.136	1.000
Transference						
	BO	BO*Trans	CP	Transference	TS	TS*Trans
BO	0.785					
BO*Trans	0.036	1.000				
CP	-0.123	-0.401	0.817			
Transference	-0.092	0.175	-0.677	0.717		
TS	0.649	0.085	-0.159	-0.029	0.727	
TS*Trans	0.091	0.673	-0.305	0.180	-0.054	1.000

4.2. Model and Association Results

The statistical results for the main-effect and moderation-effect regressions are displayed in Table 5. Initially, the authors analyzed the main-effect regressions in each group to find the fundamental factors contributing to technostress and burnout. In our study, we observed that technostress significantly positively affected burnout in

all groups, as shown by a path coefficient of more than 0.5 (1%) and a statistically significant level. Therefore, hypothesis H1 was supported in all groups. Furthermore, this study found evidence supporting Hypothesis H2a in the SDMs Parataxic Distortion group and H2b in the SDMs Denial group regarding the association between technostress and contextual performance. Meanwhile, the hypotheses of the other two groups were deemed invalid. The absence of support for the remaining second hypothesis suggests a distinct function of SDMs' Accountant Educators.

In addition, hypothesis H3 was not statistically significant in the main-effect model in any of the groups, indicating that this study did not support hypothesis H3. However, according to the H3a hypothesis for the parataxic group, the association between burnout and contextual performance has a positive effect. This effect is statistically negligible, with a path coefficient and significance level of 0.053 (0.583). In the remaining three groups, burnout adversely affects contextual performance. In conclusion, the author states that the primary effect regression demonstrates the capacity of SDMs to diminish the correlation between technostress and contextual performance. Conversely, SDMs will mitigate the adverse correlation between burnout and contextual performance. Thus, we demonstrate that implementing SDMs by accounting educators will effectively reduce the negative impact of technostress and burnout on contextual performance.

This study examines the moderating impact of SDMs among accounting educators on task and contextual performance using four models: Parataxic Distortion, Denial, Psychological Projection, and Transference. This study provides support for the parataxic distortion model, indicating that SDMs have a weakening effect on the association between technostress and contextual performance. The path coefficient for this relationship is -0.522, with a significance level of 1%. Therefore, this study provides evidence in favor of Hypothesis H4a. In addition, this study provides evidence for the strength of the statistical findings through the incremental R Square values, which are 0.381 for Hypothesis H1a and 0.553 for Hypothesis H2a.

According to the denial model, this study does not provide evidence to support the H4b and H5b hypotheses. That is because the association between technostress and burnout on contextual performance is primarily supported by the main effects. Furthermore, the unsubstantiated hypothesis suggests that accountant instructors do not participate in SDMs transfer due to their extraordinary experience and cognitive maturity.

This study demonstrates that the psychological projection of accountant educators does not diminish the correlation between technostress and burnout on contextual performance. The psychological projection model explains that unsupported hypotheses H4c and d suggest that accounting educators do not engage in the process of projecting unwanted thoughts, feelings, or impulses onto others or external objects. This is because accounting educators typically possess a high level of education and training, which enables them to develop more effective coping mechanisms for managing stress.

According to the author's conclusion in the Transference model, accountant educators in SDMs reduce the connection between burnout and contextual performance. This reduction is represented by a path coefficient of -0.288, which is statistically significant at the 1% level. Therefore, this study provides evidence in favor of hypothesis H5d. However, this study does not provide evidence to support hypothesis H4d, as the main effects mainly support the connection between burnout and contextual performance. Moreover, this study provides evidence for the accuracy of the association stated in hypothesis H5d. The provided assistance corresponds to an incremental R-Square value of 0.421.

Table 5. Result of Hypothesis Test Parataxic

Causalities	R-Square	Path Coefficient	P-Value	Result
H1a. TS ↔ BO	0.381	0.622	0.000***	Support
H2a. TS ↔ CP	0.553	-0.273	0.020***	Support
H3a. BO ↔ CP		0.053	0.583	Not support
H4a. SDMs ParDis*TS↔CP		-0.522	0.001***	Support
H5a. SDMs ParDis*BO ↔CP		0.150	0.149	Not Support
Causalities	R-Square	Path Coefficient	P-Value	Result
H1b. TS ↔BO	0.333	0.577	0.000***	Support
H2b. TS↔CP	0.574	-0.144	0.081*	Support
H3b. BO↔CP		-0.062	0.568	Not support
H4b. SDMs Den*TS↔CP		0.126	0.214	Not Support
H5b. SDMs Den*BO↔CP		0.053	0.663	Not Support
Causalities	R-	Path	P-Value	Result

	Square	Coefficient		
H1c. TS↔BO	0.418	0.646	0.000***	Support
H2c. TS↔CP	0.420	-0.002	0.989	Not Support
H3c. BO↔CP		-0.016	0.887	Not support
H4c. SDMs PP*TS↔CP		0.107	0.356	Not Support
H5c. SDMs PP*BO↔CP		0.143	0.210	Not Support
Causalities	R-Square	Path Coefficient	P-Value	Result
H1d. TS↔BO	0.421	0.649	0.000***	Support
H2d. TS↔CP	0.572	-0.071	0.483	Not support
H3d. BO↔CP		-0.127	0.264	Not support
H4d. SDMs Trans*TS↔CP		0.011	0.925	Not Support
H5d. SDMs Trans*BO↔CP		-0.288	0.019***	Support

Sig Level: *)0.10, **)0.05, ***)0.01

5. RESEARCH FINDING

This study provides empirical evidence that technostress directly and positively impacts burnout. The study's findings suggest that accounting educators are more adept at managing and controlling negative emotions, physical discomfort, and the temptation to engage in unproductive behaviors when faced with job threats by utilizing ICT. This study demonstrates that individuals who utilize ICT may encounter technostress, a condition that comes from the excessive or inadequate utilization of technology. Technostress can result in stress that leads to the depletion of psychological, emotional, and social resources. Technostress among ICT users leads to feelings of pressure and being overwhelmed, which hampers their ability to adapt and positively contribute to the work environment, known as contextual performance. COR hypothesis elucidates the impact of stressful circumstances on individuals and organizations and their efforts to acquire and safeguard their psychological, emotional, and social resources. This hypothesis emphasizes the significance of resource depletion and acquisition in the stress process, asserting that resource depletion has a more pronounced effect than resource acquisition. Individuals experience a more significant negative impact from losing resources compared to the positive effects of acquiring resources. Therefore, to safeguard themselves against resource loss, individuals must allocate their current resources.

Effective resource management is crucial in mitigating stress within the work environment. Depletion of resources can exacerbate burnout and other well-being issues (Halbesleben et al., 2014; Westman et al., 2005). This study posits that the Conservation of Resources theory can provide a conceptual framework for understanding the behavior of accountant educators in safeguarding their online ICT work. It also suggests that the theory can explain why lecturers protect their ICT work, which they have previously neglected. These findings are supported by various studies conducted by Consiglio et al. (2023), Halbesleben et al. (2009), Halbesleben et al. (2014), Holmgreen et al. (2017), Westman et al. (2005), Anna (1936), Leonardi & Treem (2012) and Sumiyana & Sriwidharmanely (2020). Nonetheless, the level of tolerance towards the suffering experienced by accounting educators mitigates the adverse correlation between technical stress, burnout, and contextual performance. Moreover, this study recognizes that accountant educators should actively pursue objectives, focus on assigned duties, and disregard distractions, aligning with the COR theory (Dangi & Saat, 2021). Ultimately, the authors contend that accountant educators possess a personality trait that hinders their ability to adapt and acknowledge changes in the ICT world since they continue to rely on their SDMs.

Based on the statistical findings, this study determined that SDMs, precisely parataxic distortion, and transference, diminished the connection between technostress, burnout, and contextual performance. However, for denial and psychological projection, it was unable to substantiate this connection. Thus, this study determines that the combined impact of technostress and specific forms of SDMs influences the contextual performance of accountant instructors. Therefore, it is elucidated that the excessive presence of technology, intrusion, intricacy, lack of security, and ambiguity have a detrimental impact on the performance of accountant instructors (Sumiyana & Sriwidharmanely, 2020; Tarafdar et al., 2019). The performance of accountant instructors' influenced by their SDMs (Shih et al., 2013; Zheng et al., 2010). Technostress and SDMs negatively impact the performance of accounting educators.

Moreover, this study demonstrates that technostress and SDMs, such as awkwardness or insensitivity, do not enhance instructors' competence and expertise (Pirkkalainen et al., 2019; Vaillant, 1994). Conversely, the authors contend that these characteristics should be eradicated irrespective of any potential improvement in the learning process. Therefore, we propose that accounting educators can allocate psychological, emotional, and social resources to address technostress by implementing the following strategies: Enhancing skills in

technology usage might boost the confidence of accountant instructors and alleviate their nervousness while adopting new technologies. Training and workshops are a highly effective method for enhancing these skills. Establishing a social support network in the office fosters a supportive environment. Engaging with coworkers, exchanging knowledge, and supporting one another in overcoming technological obstacles can enhance a sense of camaraderie and alleviate feelings of being alone. Stress management involves implementing practices such as mindfulness, meditation, or physical activity to regulate emotions and effectively mitigate the adverse effects of stress.

Additionally, it has the potential to enhance psychological resilience. Enhancing control: Enhancing an individual's ability to exert control over work settings, such as choosing how and when to utilize technology, can alleviate stress. Granting liberty in using technology can enhance the sense of empowerment among accounting educators. Reflection and learning: Engaging in introspection and acquiring knowledge from difficult circumstances might assist accounting educators in cultivating more effective mechanisms for dealing with future challenges. Additionally, it presents a chance to discern and amass novel resources. By allocating these resources, accounting instructors can enhance their readiness to cope with technostress and improve their workplace performance and well-being.

This study examines the impact of parataxic distortion-type SDMs on the association between technostress and contextual performance. Parataxic distortion is a phenomenon where educators develop cognitive disorders as a way to redirect negative emotions caused by technostress, such as frustration or anxiety, towards more manageable situations. This method can assist accountant educators in concentrating on their work and accomplishing their tasks (Fei & Abdullah, 2023). This mitigates the adverse correlation between instructor technostress, burnout, and performance. This study suggests that accountant instructors possess a wealth of knowledge or information that hinders their willingness to make further advancements in their performance (Huang et al., 2018; Suh & Lee, 2017). Put simply, the participants in this study have briefly utilized their dormant knowledge to do ICT tasks. In addition, accounting educators cannot effectively manage the stresses associated with ICT technostress and task achievement, as they cannot seek assistance from others and acquire additional knowledge to make informed decisions for better solutions (Tarafdar et al., 2007). Therefore, this study indicates that educators' possession of taxi knowledge as an attribute emphasizes their limited cognitive development and subsequently undermines their effectiveness. Moreover, accounting educators with high cognitive maturity will analyze and react to their experiences by drawing on past experiences. For instance, if accounting educators have had positive experiences handling stress caused by using technology for work, they can potentially utilize similar strategies to mitigate the effects of technostress (Westman et al., 2005).

Thus, this research argument demonstrates a parallel correlation between intense instructor emotions and neurotoxicity, namely through the process of parataxic distortion. This parataxic distortion occurs when educators experience cognitive overload due to lacking the necessary ability and skill to effectively do their work, perceiving it as a danger (Singer, 1993; Özgür, 2020). Parataxic distortion refers to individuals interpreting their experiences and relationships by relying on previously untrue or relevant experiences. This phenomenon typically arises when accounting educators carry over emotions or reactions from prior professional connections into new contexts, resulting in potential misunderstandings or erroneous assessments of individuals or the current circumstance. When accounting educators fail to utilize technology in their employment, they are prone to assume they will also face failure when employing new information technology in their professional setting. This condition can impact accounting educators' interactions with coworkers, increasing stress (Westman et al., 2005). Therefore, this study posits that educators' psychological attachment contributes to the presence of technostress in these jobs (Leonardi & Treem, 2012) and diminishes their motivation to finish the assignment. Accountant educators facing burnout or technostress employ parataxic distortion as a coping strategy, attributing blame to technology, colleagues, or even oneself unreasonably. This can serve as a strategy to evade accountability for subpar performance and uphold a favorable self-perception. Put simply, when educators try to avoid dangers, it might cause them to experience excessive mental strain. This strain then impacts their ability to think clearly and focus on their work, leading to increased stress related to using information and communication technology (ICT). As a result, their intentions to use ICT effectively may be compromised.

This study elucidates the challenges accounting educators encounter due to technological advancements in their profession and their attempts to cope with stress by employing denial as a coping mechanism. Accounting educators refuse to acknowledge and conceal difficulties. Denial engenders cognitive dissonance, heightens psychological stress, and diminishes the mental energy allocated to problem-solving (Fernbach et al., 2014). Consequently, the refusal to acknowledge the importance of information and communication technology (ICT) hinders educators from effectively carrying out their duties and engaging in other customary endeavors

(Nascimento et al., 2024; Wang & Li, 2019). Denial obstructs accounting educators from acquiring knowledge from past experiences and cultivating beneficial coping mechanisms, as it frequently entails using strategies that shift blame onto others or external circumstances. This can impair interpersonal interactions and diminish the social support necessary for coping with stress. Therefore, this study demonstrates that when educators deny some aspects, it hampers their cognitive ability to perform their job effectively (Dangi & Saat, 2021). In addition, several educators attempt to shield themselves from adverse emotions caused by technostress by attributing their emotional state to others, thereby providing relief as the responsibility appears to have been transferred away from them (Schauenburg et al., 2007).

Nevertheless, the study's findings indicated that projection was ineffective in reducing technostress's direct and indirect adverse effects on contextual performance. This situation arises because of the potential harm caused by projecting one's negative feelings onto colleagues and others, leading educators to hold them responsible for such emotions. Projection also hinders self-development: By projecting unfavorable characteristics, educators lose chances to comprehend and enhance themselves. Moreover, projection leads to a distortion of reality, resulting in an inaccurate perception of the world. This can create challenges in establishing and maintaining healthy and productive relationships (Libby & Lipe, 1992; Paykel, 1987; Zhao et al., 2017). Thus, we contend that the cognitive distortion of accountant educators is exacerbated by projection and denial when they experience technostress, leading to a decrease in educators' contextual performance.

Moreover, the transfer of SDMs impacts the indirect connection between technostress and contextual performance through burnout. Transference can serve as a protective measure against the detrimental effects of technostress on contextual performance. This is achieved by using positive transference towards non-technology-related objects to intervene in burnout. Redirecting Attention: When individuals encounter severe technostress, directing them towards alternative items that elicit good feelings, such as engaging in hobbies and nurturing interpersonal relationships, can effectively alleviate the level of experienced stress. Moreover, enhancing mood might be considered a type of transference involving the transfer of pleasant feelings to alleviate the melancholy symptoms commonly associated with burnout (González-Romá et al., 2006; Schaufeli et al., 2002). However, transference can have negative consequences when accountant educators project negative emotions onto technology, such as blaming it for all problems. This allows individuals to rationalize their declining performance and avoid feelings of incompetence as a defense mechanism for their self-esteem (Maslach & Leiter, 2016; Maslach et al., 2001). Therefore, this study proposes that accounting instructors' transference hinders their cognitive flow by preserving the anticipated results of this task to uphold their self-esteem (Dangi & Saat, 2021; Mustapha et al., 2021). Put simply, this study indicates that accounting educators are likely to carry out their jobs based on the transference they engage in. Hence, the authors contend that accounting educators' attempts to preserve their self-esteem will promote educators' conduct characterized by limited cognitive development (Pirkkalainen et al., 2019), thereby influencing their motivation to tackle challenging tasks associated with ICT stressors effectively. Ultimately, we demonstrate that accounting instructors' transference self-defeating mechanisms have a detrimental impact on them due to expressing their concerns and the intricacy of their profession.

Moreover, this study emphasizes that it specifically recruited educators who possess advanced cognitive maturity, with most responders being experienced senior accounting educators. According to Cooper & Marshall (1976), authors stated that encountering some technological challenges enabled them to adjust and enhance their ability to fulfill their ICT needs in their professional endeavors. Put simply, they did not exhibit psychological denial and projection disorders. In addition, we contend that senior instructors are more prone to retaining their technostress through transference and parataxic distortion rather than psychological denial and projection mechanisms. This study proposes that older lecturers can alleviate ICT technical stress caused by their low cognitive mechanical maturity and neurotoxicity, which is aggravated by the behavior of their SDMs. However, the study indicates that various systematic techniques employed by specific online information systems prevent them from being skewed by their underlying latent knowledge.

5.1. Managerial and Social Implications

The findings of this study carry significant social ramifications for higher education, particularly for accounting educators. This study demonstrates that the extensive utilization of technology can diminish the quality of connection and prevent accounting educators from engaging directly with colleagues, students, and the broader society, thereby having a significant social impact. Moreover, the intrusion of technology can disturb the equilibrium between one's work and personal life, leading to familial conflicts and a decline in performance. Excessive technostress can precipitate a range of mental health issues, including anxiety, depression, and sleep

disturbances. According to the COR theory, we propose the enhancement of technological competence at the institutional level (Westman et al., 2005). Engaging in training or courses can enhance the proficiency of accounting instructors in utilizing technology, diminish emotions of inadequacy, and boost self-assurance. The COR theory proposes that accounting instructors establish a robust support network of colleagues, family, or friends. This network can provide a sense of connection and support, as Holmgreen et al. (2017) suggested.

Moreover, this research elucidates the tangible consequences of extended stress, which include diminished concentration, less creativity, and decreased work productivity. This will lead to a decline in teaching quality and an uptick in the turnover of accounting educators at a university due to their preference for positions with less technical demands. According to the COR theory, institutions should establish practical schedules and time constraints for technology usage to prevent anxiety and restrict the use of ICT outside of working hours, thus promoting a balanced lifestyle. Furthermore, we offer support services about information and communication technology (ICT) issues, as documented by Halbesleben et al. (2009) and Schaufeli & Taris (2014). Moreover, this study contends that when accounting educators experience cognitive illnesses such as technostress and SDMs, it distorts the accuracy and honesty of the course material conveyed to students (Huang et al., 2018; Jena et al., 2024). Put simply, the learning process might result in subpar learning methods and limited knowledge absorption for students. Consequently, the institution's human resource management department must establish a dedicated unit for psychological therapy. Furthermore, this unit will assess the magnitude of technostress experienced by educators and SDMs professionals to ascertain their suitability for teaching.

6. CONCLUSION, LIMITATIONS, AND FUTURE RESEARCH

The study's findings indicate that technostress significantly impacts contextual performance. Furthermore, this study demonstrates that lecturer burnout impacts the extent of contextual performance. It acts as a mediator in the connection between technostress and performance in various SDMs. Furthermore, this study demonstrates that SDMs mediate the correlation between technostress, burnout, and contextual performance. Moreover, the presence of SDMs mitigates the strength of the negative association that arises. Furthermore, this diminished link pertains to employing transference defensive mechanisms and parataxic distortion. However, the statistical data, except for denial and psychological projection, do not support this study's objectives. This suggests that the lack of support and denial in managing this relationship can be attributed to the accounting educators' low cognitive development and neurotoxicity. Furthermore, the author contends that this study's participants are accounting professors with substantial professional expertise. The statistical data provide evidence for the moderation hypothesis, which suggests that lecturers' SDMs have a weakening effect on their contexts.

This study is subject to various restrictions regarding its conception and execution. Initially, it failed to elicit the disposition of accounting instructors, potentially impacting the correlation between technostress and performance. It creates possibilities for future studies on promoting proactive personality through confrontational approaches. Alternatively, it can encompass additional personas such as a thinker, evaluator, and judge. Furthermore, this study did not consider certain factors in college, such as student characteristics, that may also influence the success of accounting instructors. Therefore, this paves the way for future studies to explore the impact of technostress on student performance and conduct comparative analyses. Ultimately, this study presents a fresh perspective on media richness that has the potential to diminish the correlation between technostress and educator performance. Conversely, media richness can reduce educators' SDMs by rapidly altering their competence and expertise.

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