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Examining the relationship between technostress and work-related variables among accounting professionals

Abstract

Research background and purpose: This study explores the impact of digital transformation on accounting professionals by examining how technology-related pressures contribute to technostress, burnout, and work-life conflict. Although digital tools improve efficiency and streamline organizational processes, they also create new challenges, including continuous availability, heavier job demands, and increased mental load. In response to a limited body of empirical research focusing specifically on accounting professionals, this study aims to clarify the relationships among these variables within a national context.

Design/methodology/approach: The research employs a quantitative and cross-sectional design. Data were analyzed using structural equation modeling (SEM) with SmartPLS 4. The proposed model examines the direct effects of technostress on burnout and work-life conflict, while also testing whether burnout mediates the relationship between technostress and work-life conflict.

Findings: The results demonstrate that technostress significantly increases work-life conflict among accounting professionals. In addition, technostress is found to have a positive effect on burnout, and higher levels of burnout are associated with greater work-life conflict. The findings further show that burnout partially mediates the relationship between technostress and work-life conflict. These results indicate that the combined effects of digitalization pressures and the demanding structure of accounting work can undermine both psychological well-being and balance between professional and personal life.

Value added and limitations: The study contributes to the existing literature by addressing a professional group that has received relatively limited scholarly attention in this area. It provides further insight into the sustainability of professional well-being under conditions of digital transformation. However, the study is limited by its focus on a single-country sample and its cross-sectional design, which restrict the broader generalizability of the findings and do not allow for strong causal conclusions. Future studies may strengthen the field through longitudinal or comparative research designs.

Keywords: *technostress, burnout, work-life conflict, accounting professionals*

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1. Introduction

The emergence of new technologies has facilitated the execution of business processes more rapidly and efficiently than in the past. These technological advancements have improved operational efficiency while simultaneously making the management, coordination, and collaboration of tasks easier and more cost-effective (Form et al., 2017). Advances in digital tools, including smartphones, teamwork applications, and network systems, allow individuals to retrieve information quickly from various locations, collaborate remotely, and exchange data with coworkers instantly (Tarafdar et al., 2011). However, in work environments where digitalization is accelerating, certain adverse effects on employees have also been observed. The prolonged use of information technologies, the demand for instant communication, and extended online meetings impose demands that strain employees' cognitive and emotional capacities. This situation led to the emergence of the concept of technostress, a type of work stress (Kaltenegger, 2024; Tarafdar et al., 2017). This technology-induced stress manifests in physical symptoms such as headaches, joint pain, and insomnia, as well as psychological issues including anxiety, mental fatigue, and irritability (La Torre et al., 2019). The COVID-19 pandemic transformed working styles and compelled employees to adopt remote work, further elevating technostress levels (Spagnoli et al., 2020; Ancona & Caldwell, 2014). Although mandatory remote work ended after the pandemic, the continuation of flexible work practices has introduced hybrid working conditions that have increased employees' workloads (Queen & Harding, 2020). The constant accessibility enabled by information and communication technologies has required continuous connectivity through instant notifications, emails, and messages, leading to mental fatigue among employees (Van Zoonen et al., 2016). When mental exhaustion is not effectively managed, it can heighten individuals' vulnerability to burnout (Berg-Beckhoff et al., 2017; Maslach et al., 2016).

A wide range of professional groups have been influenced by digital transformation and the growing prevalence of flexible work arrangements in the post-pandemic period. Previous studies have often concentrated on particular professions, including nurses, engineers (Bacharach et al., 1991), physicians (Montgomery et al., 2006), police officers (Mikkelsen & Burke, 2004), and individuals working remotely (Raghuram & Wiesenfeld, 2004). However, accounting professionals represent a group that, despite being significantly impacted by this transformation, has received comparatively little attention in the literature.

Accounting professionals are expected to keep up with continuously evolving regulations, adjust to revised procedures, and operate under strict deadlines, as any shortcomings may lead to serious administrative penalties for the taxpayers they represent. In parallel with ongoing digital transformation, the profession increasingly

requires proficiency in advanced technologies such as cloud-based systems, integrated accounting platforms, digital currencies, and blockchain applications. These developments have made technological competence a fundamental aspect of professional practice. Moreover, accounting information systems play a critical role in supporting managerial functions, including planning and control, lowering the costs of information processing, and strengthening coordination within organizations (Dalaïen & Khan, 2018; Ironkwe & Nwaiwu, 2018; Barnes, 2020).

In this context, accounting professionals are now expected to possess a diverse range of skills, including flexibility, ethical sensitivity, social responsibility, entrepreneurship, strategic foresight, and technological proficiency (Rodrigues et al., 2023). Nevertheless, the combination of these multifaceted professional demands with intensive human interaction, risk management responsibilities, and growing technological pressure may lead to elevated levels of stress, insecurity, and psychological strain (Maslach & Leiter, 2001). The accounting profession is inherently prone to stress due to factors such as high workload, time pressure, low tolerance for error, frequent legislative changes, and the need for sustained attention (Silva et al., 2021). These structural stressors may amplify the effects of technostress and contribute to burnout. Burnout, in turn, may consequently intensify the overlap between professional and personal territory, leading to a further decline in overall work-life balance. Indeed, the continuous use of technology fosters technostress; the blurred boundaries induced by technostress may result in burnout, ultimately disrupting work-life balance (Ter Hoeven et al., 2016). Within this framework, this study seeks to investigate the effects of technostress experienced by accounting professionals on burnout and work-life conflict.

The importance of this research stems from its focus on examining how the accelerating wave of digitalization is transforming the accounting field. Although the literature has extensively examined stress factors associated with technological transformation and the consequent phenomenon of technostress, prior research has predominantly focused on specific occupational groups such as nurses, engineers, doctors, or remote workers. In contrast, the accounting profession-despite being one of the domains most profoundly influenced by digitalization-has remained relatively underexplored. Accounting professionals are required to cope with multifaceted demands, including adapting to constantly changing legislation, managing substantial workloads, maintaining a minimal margin of error, contributing to strategic decision-making processes, and swiftly integrating new technologies. These conditions render the profession inherently susceptible to stress and intensify the detrimental effects of technostress. Accordingly, by exploring how technostress contributes to burnout and work-life conflict among accounting professionals, the present research aims to fill an existing void in scholarly understanding while offering valuable practical insights to promote professional sustainability.

2. Theoretical framework and hypotheses

2.1. Technostress and work-life conflict

Technostress was initially conceptualized by Brod (1984) as a contemporary form of maladaptation, arising from individuals' inability to cope effectively with the rapid integration of computer technologies into their daily lives. Building on this perspective, Atanasoff and Venable (2017) described technostress as a form of psychological pressure induced by technology, characterized by heightened emotional and cognitive strain. Scholars generally conceptualize technostress across five elements: technology overload, invasion, complexity, insecurity, and uncertainty (Hwang & Cha, 2018). Technology overload captures the strain employees experience when technological demands push them to work longer hours and maintain higher performance levels. Technology invasion captures the phenomenon of constant accessibility, which disrupts the boundary between work and personal life. Technology complexity pertains to the challenges of using digital tools, often resulting in feelings of inadequacy and the need for additional effort to adapt. Technology insecurity reflects employees' fears of job loss stemming from technological advancements and automation. Lastly, technology uncertainty denotes the continuous evolution of information technologies, which creates anxiety about the future and imposes a persistent demand for learning (Tarafdar et al., 2007). These dimensions have been associated in prior research with several adverse consequences, such as reduced professional efficiency, higher absenteeism, interpersonal tension, burnout, difficulties in maintaining harmony between work and personal life, and declines in overall performance (Alam, 2016; La Torre et al., 2019; Sharma et al., 2023).

JD-R model highlights the ongoing interplay between workplace pressures and available supports, indicating that keeping these elements in proper equilibrium boosts employee effectiveness and lowers the risk of absenteeism (Bakker & Demerouti, 2008). In this regard, work-related requirements refer to the physical, mental, interpersonal, or structural characteristics of a job that demand sustained exertion and can result in emotional exhaustion or physical tiredness (Bakker & Demerouti, 2006). Conversely, workplace resources encompass elements within the organizational setting that enable employees to attain their objectives, mitigate the adverse impact of work-related pressures, and promote individual advancement as well as career progression (Bakker & Demerouti, 2006).

Within the JD-R framework, when job demands rise without a corresponding increase in available resources, employees may experience fatigue and stress that extend into their personal lives, ultimately undermining their capacity to sustain the work-life balance. In this context, technostress can be conceptualized as a specific form of job demand. The continuous exposure to information overload and digital communication tools

inherent in modern work environments can exacerbate stress levels and intrude into employees' private lives. Specifically, the constant requirement to adjust to emerging technologies often leads to techno-overload and techno-complexity, thereby reducing the resources individuals can allocate to their private lives and relationships outside of work (Sommovigo et al., 2023).

Empirical evidence consistently demonstrates that job-related stress has a detrimental impact on employees' work-life balance and intensifies work-life conflict (e.g. Çobanoğlu et al., 2023; Prasad et al., 2025; Rus et al., 2021; Abdou et al., 2024). For example, Harunavamwe and Ward (2022) found that technostress serves as a significant antecedent of work-family conflict. These findings highlight the significance of having supportive resources in the workplace-such as conditions that encourage equilibrium and employee wellness-in mitigating the negative outcomes of work-related pressures, especially those associated with technology-related overload, intrusion, and complexity. Grounded in this theoretical and empirical rationale, the following hypothesis is formulated:

H1: Technostress has a positive effect on work-life conflict.

2.2. Technostress and burnout

Burnout is commonly viewed as a prolonged consequence of technostress. According to Schaufeli and Greenglass (2001), it reflects a condition of emotional, mental, and bodily depletion that arises from continuous and excessive pressure, whereas Kebza and Šolcová (2003) view it as the ultimate stage of prolonged occupational strain. In general terms, burnout is a condition that occurs as a reaction to work stress and can eventually become chronic, leading to health problems (Edú-Valsania et al., 2022). This syndrome has been shown to undermine both individual well-being and professional effectiveness (Edú-Valsania et al., 2022). Recent findings also reveal that burnout is inversely related to job satisfaction (e.g., Ninaus et al., 2021) and organizational commitment (e.g. Ariawan et al., 2023), while positively correlated with higher job stress (Liu et al., 2021) and diminished job performance (e.g. Wang et al., 2022). According to JD-R Model, elevated job demands deplete individuals' physical and psychological resources, thereby increasing emotional exhaustion-recognized as one of the core components of burnout. This relationship has been consistently validated by empirical studies (Schaufeli & Bakker, 2004; Alarcon, 2011).

While technological advancements have introduced numerous efficiencies into modern work environments, they have also contributed to heightened levels of stress, pressure, and psychological strain (Odoh et al., 2013). In this regard, technostress is conceptualized as a multidimensional stressor that causes symptoms such as panic, cognitive fatigue, irritability, and physical discomfort. Within organizational

settings, technostress has increasingly been classified as an intensified form of job demand (Champion, 1988). This phenomenon is particularly pronounced among accounting professionals, who are frequently required to navigate complex and evolving technological systems. Among accounting professionals, the growing workload linked to sophisticated accounting information systems, the continuous requirement to adjust to evolving digital infrastructures, the pressure for rapid data processing, and the expectation of constant responsiveness collectively intensify the experience of techno-stress within the profession (Boyer-Davis, 2019). Such demands undermine employees' psychological resilience and significantly heighten their risk of experiencing stress and burnout.

Furthermore, the accelerated pace of digital transformation has amplified expectations for accountants to deliver faster, more accurate, and reliable information-further intensifying their professional strain (Uçum & Ünkaya, 2024). Recent empirical studies conducted in Turkey confirm that accounting professionals are highly exposed to technostress (Özdoğan & Efe Tekin, 2023; Uçum & Ünkaya, 2024). Additionally, current research has provided robust evidence that technostress, when viewed as a job demand, significantly contributes to the onset of burnout (e.g. Sharma & Tiwari, 2023; Consiglio et al., 2023):

H2: Technostress has a positive effect on burnout.

2.3. Burnout and work-life conflict

Work-life conflict emerges when the expectations and demands of one life domain interfere with those of another (Westman et al., 2004; Spagnoli et al., 2020). Such conflicts cause employees to have professional obligations that interfere with family and personal activities, limiting the time they can devote to meaningful relationships (Schieman et al., 2021). This form of conflict negatively influences both overall well-being and job effectiveness (Huo & Jiang, 2023). Moreover, prior research has revealed a significant link between the interference of work with personal life and heightened levels of stress and burnout (Allen et al., 2000). In contrast, maintaining a balanced work-life relationship has been shown to alleviate job-related stress while promoting greater satisfaction and commitment (e.g. Aruldoss et al., 2021).

As outlined in the Job Demands-Resources (JD-R) framework, burnout extends beyond the professional domain, reflecting a deeper form of depletion that can markedly hinder a person's ability to manage their personal sphere as well (Bakker & Demerouti, 2007). Employees suffering from burnout often experience a depletion of both psychological and physical resources, which hinders their ability to effectively fulfill responsibilities outside of the workplace. This issue is especially pronounced

in high-pressure fields like accounting, where professionals often face heavy workloads, strict deadlines, little margin for error, and the ongoing necessity to adapt to continually changing regulatory requirements (Boyer-Davis, 2019). In this context, empirical findings indicate that accounting practitioners often experience heightened degrees of exhaustion and tension between their careers and personal roles (Buchheit et al., 2016). Moreover, the capacity of accounting professionals to preserve a balanced work–life relationship has been recognized as a key determinant of organizational outcomes, including job satisfaction and overall performance (Smith et al., 2016). Previous studies conducted in diverse professional fields likewise reveal a significant linkage between exhaustion and the struggle to balance work and private roles, indicating that as burnout grows, the incompatibility between these domains becomes more evident (Brauchli et al., 2011; Gupta & Srivastava, 2020; Shields & Chen, 2021).

H3: Burnout has a positive effect on work-life conflict.

2.4. Burnout as a mediator

According to the JD-R model, job demands – such as techno-stress – that generate pressure on individuals may lead to adverse psychological outcomes, particularly burnout, by depleting employees' emotional and cognitive resources (Bakker & Demerouti, 2007). Earlier work in the field consistently highlights the association between occupational stress and a range of negative consequences, including diminished work-life balance, increased turnover intentions, reduced psychological and physical well-being, and lower levels of productivity (Rao & Indla, 2010). Similarly, technostress has been associated with reductions in both job and life satisfaction, along with a variety of psychological and behavioral disturbances (Saim et al., 2021). Individuals who face challenges in managing the extra demands and pressures created by technology often struggle to maintain a balanced work–life relationship, which in turn intensifies feelings of burnout. This, in consequence, intensifies the clash between professional and family roles, ultimately giving rise to work–life conflict (Sommovigo et al., 2023). Empirical evidence further supports this relationship; for example, Sharma and Tiwari (2023), in their research on employees from Indian IT companies, revealed that burnout serves as a mediating factor in the relationship between technostress and work–life balance.

H4: Burnout mediates the positive relationship between technostress and work-life conflict.

3. Materials and methods

3.1. Research design

The current research is a quantitative study investigating how technostress affects employee burnout and work-life conflict. The proposed model was evaluated through SEM, and all analyses were performed using the SmartPLS 4 program. This analytical technique was considered suitable as it facilitates the examination of multidimensional constructs while enabling the simultaneous estimation of both direct and indirect relationships.

The theoretical underpinning of this study draws upon the JD–R framework. This framework posits that how employees perceive work demands plays a decisive role in both adverse outcomes, such as burnout, and impacts on work–life conflict. Thus, the research model is structured to encompass not only direct relationships but also mediating mechanisms. The research model (Figure 1) is presented below.

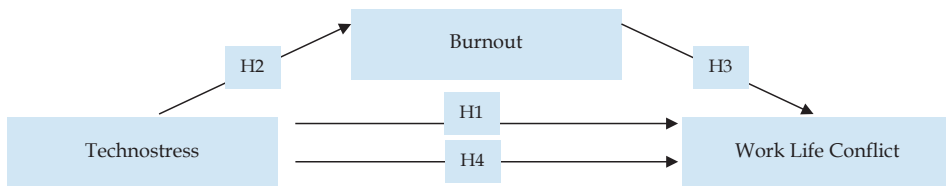


Figure 1. **Research model**

Source: own study

3.2. Sampling

The sample of this study consisted of 300 accounting professionals (certified public accountants). The participants were actively involved in the financial reporting and accounting processes of businesses, utilizing digital accounting systems. A convenience sampling method was used in the sample selection process. Participants were required to have been involved in accounting processes and to have worked professionally in this field for at least one year. Data collection took place online through a survey form administered over five weeks, between May and June 2025, in Kocaeli, Turkey.

A total of 300 accounting professionals (Certified Public Accountants) participated in the study, with the gender distribution comprising 57.6% males and 42.4% females. Regarding education level, bachelor's degrees constitute the majority at 86.8%, while

master's degrees constitute 13.2%. In terms of professional experience as Certified Public Accountants, 35% of the participants have 1–5 years of experience, 27% have 6–10 years, and 38% have 10 or more years of experience.

3.3. Measurement tools

To fulfill the main objective of the study, data were gathered using forms adapted from previously validated and reliable measurement scales. The form included questions regarding participant demographics (age, gender, education etc.) and statements measuring technostress, burnout, and work-life conflict, the key variables of the study. All scales were evaluated on a 5-point Likert-type scale. Details regarding the scales used in this research are presented below:

1. *Technostress*: In the present research, technostress is conceptualized with techno-overload and techno-invasion. Two dimensions perspective, commonly adopted in prior studies, highlights that these dimensions are particularly influential in examining employees' psychological states and work performance, and thus are frequently operationalized in this manner (Salanova et al., 2014; Tarafdar et al., 2010; Kutlutürk Yıkılmaz et al., 2024). Techno-overload captures the sense of increased workload and pressure resulting from technology use, whereas techno-invasion reflects the erosion of boundaries between professional and personal life, accompanied by the expectation of being constantly connected. In this study, the measurement scale was based on the original instrument developed by Tarafdar et al. (2007). The items were used in their Turkish form as applied in previous studies (e.g., Kutlutürk Yıkılmaz et al., 2024; Fettahoglu & Yıkılmaz, 2025), ensuring consistency with prior research. The techno-overload construct was evaluated with five items, and the techno-invasion construct with four items. Examples include: "Technological tools make me complete more tasks in a shorter time" and "Technology often intrudes into my personal life".
2. *Burnout*: The level of burnout among accounting professionals was measured using a four-item scale derived from the validated Turkish version of the Copenhagen Psychosocial Questionnaire (COPSOQ-III), translated and validated by Şahan et al. (2019). The items were intended to determine the frequency with which employees felt tired or emotionally exhausted in the last four weeks.
3. *Work-Life Conflict*: A five-item scale derived from the validated Turkish version of the Copenhagen Psychosocial Questionnaire (COPSOQ-III), translated and validated by Şahan et al. (2019), was used to assess how work-related processes impact the lives of accounting professionals. Example items include: "Are there times when you have to be both at work and at home at the same time?" and "Due to my work-related duties, I have to change my plans for personal and family events".

3.4. Data analysis process

Descriptive statistics were analyzed using SPSS 22, while SmartPLS 4 was employed to perform the SEM. The SEM analyses were carried out in three sequential phases during the hypothesis testing stage. First, first-order analyses were conducted within a two-stage approach due to the second-order structure of the independent variable technostress. Second-order analyses were then performed in the second stage. At each phase of the analysis, the external loadings, composite reliability, and internal consistency of the constructs were evaluated. Convergent validity was examined through the Average Variance Extracted (AVE), whereas discriminant validity was verified using both the HTMT and the Fornell–Larcker approaches. Furthermore, VIF values were computed to assess potential multicollinearity issues.

In the final phase, the structural model was evaluated. Path coefficients, significance levels, and t-values were analyzed through the bootstrap procedure using 5,000 resamples. The explanatory capacity of the model was examined via R^2 values, while the influence magnitude of the independent variables was determined using f^2 coefficients, and predictive relevance was assessed through the Q^2 statistic. Moreover, a mediation analysis was performed to determine whether the impact of technostress on work–life conflict was indirectly transmitted through burnout. The analysis indicated that the model was both structurally stable and conceptually valid, as significant direct and indirect effects were observed.

4. Results

4.1. Measurement model analysis

An evaluation of the measurement model was carried out to verify that the necessary prerequisites for conducting the SEM analysis were satisfied. Since the independent variable, technostress, comprised two subdimensions and followed a second-order structure, a two-stage measurement model assessment was performed, and the corresponding results were presented in detail.

In this research, the reliability and validity of the measurement model were examined. The latent constructs were analyzed through their corresponding observed indicators, beginning with the evaluation of factor loadings. Consistent with thresholds commonly accepted in the literature, loadings exceeding 0.708 were deemed strong. In line with the guidelines proposed by Hair et al. (2019), items with loadings between 0.40 and 0.70 were assessed considering the AVE and CR values, while those below 0.40 were excluded from further analysis. This procedure ensured the robustness of the measurement model prior to proceeding with the structural model assessment. As

presented in Table 1, the factor loadings of the variables ranged from 0.518 to 0.951, which are within acceptable limits.

The reliability of the model was assessed through composite reliability (CR). Following the recommendation of Hair et al. (2019), CR values exceeding 0.70 were deemed acceptable indicators of structural reliability. According to the analysis results, all constructs in the model surpassed this criterion, with CR values ranging between 0.851 and 0.959. These findings confirm that the constructs demonstrate strong internal consistency. Convergent validity was assessed through the AVE measure, following the guideline introduced by Fornell and Larcker (1981). The values of AVE greater than 0.50 suggest that the construct is adequately represented by its indicators. As displayed in Table 1, the AVE values varied between 0.590 and 0.853, all exceeding the recommended threshold. Moreover, the VIF results were below 10, indicating that multicollinearity was not a concern (Menard, 2001; James et al., 2013). In general, it was determined that the measurement model had both a reliable and valid structure.

Table 1. **Measurement model analysis (first order)**

Items	Factor Loadings	CR	AVE	VIF
TO1	0,763	0,904	0,654	1,735
TO2	0,837			2,115
TO3	0,843			2,154
TO4	0,787			1,86
TO5	0,811			2,099
TI1	0,701	0,851	0,59	1,367
TI2	0,806			1,68
TI3	0,682			1,333
TI4	0,869			1,871
B1	0,95	0,959	0,853	6,584
B2	0,951			6,651
B3	0,898			3,125
B4	0,892			3,163

WLC1	0,518	0,913	0,684	1,186
WLC2	0,873			3,094
WLC3	0,93			5,004
WLC4	0,922			4,212
WLC5	0,822			2,266

TO:Techno-overload, B:Burnout, WLC:Work Life Conflict;TI: Techno-invasion

Source: own study

Discriminant validity for the measurement model was evaluated using both the Fornell–Larcker (1981) and the HTMT methods. As Fornell–Larcker method suggest, the square root of a construct’s AVE must be greater than its correlations with all other constructs. As presented in Table 2, the analysis results confirmed that this condition was satisfied for all constructs, demonstrating adequate conceptual distinctiveness within the measurement model. Furthermore, an examination of the HTMT ratios reported in Table 3 indicated that all values were below the 0.90 threshold (Henseler et al., 2015), thereby providing additional evidence of discriminant validity.

Table 2. **Fornell–Larcker results**

Construct	1	2	3	4
TO	0,809			
B	0,407	0,923		
TI	0,654	0,465	0,768	
WLC	0,497	0,712	0,534	0,827

TO:Techno-overload, B:Burnout, WLC:Work Life Conflict TI: Techno-invasion

Source: own study

Table 3. HTMT results

Construct	1	2	3	4
TO				
B	0,444			
TI	0,795	0,537		
WLC	0,577	0,774	0,631	

TO:Techno-overload, B:Burnout, WLC:Work Life Conflict TI: Techno-invasion

Source: own study

Evaluating all results together shows that the first-level structures and the model meet the required reliability and validity standards.

4.2. Second-order measurement model analysis

The second-order technostress construct examined in this research was modeled through the Two-Stage Approach, reflecting its multidimensional conceptual nature. Initially, the PLS algorithm produced latent scores for each subdimension. These scores were later used to model the higher-order construct, reducing measurement error and simplifying the analysis (Becker et al., 2012; Sarstedt et al., 2019).

Table 4. Measurement model analysis result (second-order)

Items	Factor Loadings	CR	AVE	VIF
TO	0,879	0,872	0,773	1,427
TI	0,880			1,427
B1	0,951	0,959	0,853	6,584
B2	0,952			6,651
B3	0,897			3,125
B4	0,892			3,163

WLC1	0,518	0,913	0,684	1,186
WLC2	0,870			3,094
WLC3	0,930			5,004
WLC4	0,922			4,212
WLC5	0,825			2,266

TO:Techno-overload, TI: Techno-invasion, B:Burnout, WLC:Work Life Conflict

Source: own study

A detailed examination of Table 4 reveals that factor loadings range from 0.518 to 0.952, CR reliability values range from 0.872 to 0.959, and AVE values range from 0.684 to 0.853, which are above the threshold values specified in the literature (CR>0.7; AVE>0.50; Hair et al., 2019; Fornell & Larcker, 1981). Additionally, the VIF values range from 1.427 to 6.651, which indicates the absence of multicollinearity (VIF < 10; Menard, 2001; James et al., 2013).

In the second-level analysis, the discriminant validity values of the model were examined within the scope of Fornel-Lacker and HTMT values. When the values in Table 5 and Table 6 are discussed, it is evident that they exceed the required threshold values in the literature (Henseler et al., 2015).

Table 5. **Fornell–Larcker results**

Construct	1	2	3
T	0,879		
B	0,498	0,923	
WLC	0,566	0,712	0,827

T: Technostress, B:Burnout, WLC:Work Life Conflict

Source: own study

Table 6. HTMT results

Construct	1	2	3
T			
B	0,609		
WLC	0,724	0,774	

T: Technostress, B:Burnout, WLC:Work Life Conflict

Source: own study

The findings revealed that the measurement model fulfilled the necessary theoretical and statistical validity requirements for proceeding with the subsequent analyses.

4.3. Structural model analysis

Relationships and effect sizes were analyzed in the structural model. SmartPLS 4 was used for estimation, and significance was assessed through a 5,000-sample bootstrap procedure. The results of the analysis were interpreted based on the study's theoretical framework, and the findings are presented in Table 7 and Figure 2.

Table 7. Structural model analysis

Path	β	Mean	sd	t value	p value	Hypothesis testing result
Technostress ->Work-Life Conflict	0,280	0,281	0,048	5,839	0,001	Supported
Technostress -> Burnout	0,498	0,499	0,046	10,84	0,001	Supported
Burnout -> Work-Life Conflict	0,573	0,573	0,036	15,767	0,001	Supported
Indirect Effect						
Technostress -> Burnout ->Work-Life Conflict	0,285	0,286	0,031	9,336	0,001	Supported
Total Effect						
Technostress -> Work-Life Conflict	0,565	0,567	0,046	12,21	0,001	Supported

Source: own study

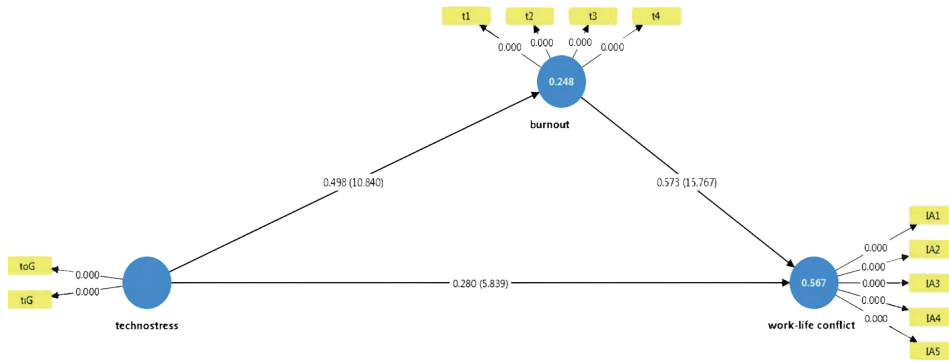


Figure 2. **Structural model analysis results**

Source: own study

An examination of the structural model test results (Table 7) reveals that technostress has a significant and direct effect on work-life conflict ($\beta = 0.280$; $t = 5.839$; $p < 0.001$). Additionally, technostress was found to increase burnout levels ($\beta = 0.498$, $t = 10.840$, $p < 0.001$). This finding indicates that technology-related pressures and demands intensify employees' psychological exhaustion. The influence of burnout on work-life conflict was found to be notably strong ($\beta = 0.573$; $t = 15.767$; $p < 0.001$).

The analysis performed to test the study's primary hypothesis revealed that burnout functions as a mediating variable in the relationship between technostress and work-life conflict ($\beta = 0.285$; $t = 9.336$; $p < 0.001$). As the direct path remained statistically significant ($\beta = 0.280$; $t = 5.839$; $p < 0.001$), the results indicate the presence of partial mediation within this relationship.

R^2 values of the dependent constructs were used to evaluate the model's explanatory strength. Burnout ($R^2=0.248$; $t=5.419$; $p<0.001$) and work-life conflict ($R^2=0.567$; $t=13.011$; $p<0.001$) were obtained. In the literature, $R^2 \geq 0.25$ is recommended as an acceptable level; accordingly, while the model strongly explains the work-life conflict variable, the explanatory power for burnout is at the threshold value (Hair et al., 2019). The magnitude of the relationships among the constructs was analyzed through f^2 effect size coefficients, following the classification proposed by Cohen (1988). The effect of **Technostress $\rightarrow$ burnout** was **small-medium** with $f^2=0.136$ ($p=0.015$). The effect of **Technostress $\rightarrow$ work-life conflict** is **medium** with $f^2=0.330$ ($p<0.001$). The effect of **Burnout $\rightarrow$ work-life conflict** is **large** with $f^2=0.571$ ($p<0.001$). The results suggest that a considerable share of the variance in work-life conflict is directly accounted for by technostress and, more prominently, by burnout.

Stone–Geisser Q^2 results are positive for both variables (**burnout $Q^2=0.241$; work-life conflict $Q^2=0.311$ **) (Hair et al., 2019). These values indicate that the model has **predictive power** and that its predictive performance is particularly high for work-life conflict.

Overall, the research findings support all hypotheses proposed in the model (H1, H2, H3, and H4). The technological stressors experienced by accounting professionals not only have direct effects but also exacerbate work-life conflict through burnout. Therefore, the burnout factor has been identified as a critical intervening mechanism.

5. Discussion

Technostress has emerged as an increasingly critical issue in contemporary work and personal life due to the pervasive integration of technology. While information and communication technologies (ICTs) offer numerous benefits and conveniences, they have also given rise to a range of psychological, physical, and behavioral symptoms collectively referred to as technostress (La Torre, 2019). Factors such as the need to continuously adapt to evolving technologies in the workplace, increased workloads, and the expectation of constant availability beyond regular working hours contribute significantly to this phenomenon (Güğerçin, 2019). Within this context, the present study investigates the impact of technostress on burnout and the disruption of work-life balance among certified public accountants.

The results reveal that technostress correlates with difficulties in balancing professional and personal responsibilities, thus offering empirical evidence in favor of Hypothesis 1. This outcome is consistent with the inherently demanding nature of the accounting profession, which is further intensified by the pressures of digitalization. Rapidly evolving legal requirements and the necessity to remain current with technological advancements contribute to a reduction in energy and motivation, thus preventing the alignment of work and family responsibilities (Smith et al., 2011). The results are consistent with earlier studies demonstrating a connection between technostress and difficulties in maintaining equilibrium between professional and personal life (Saim et al., 2021; Harunavamwe & Ward, 2022; Sharma & Tiwari, 2023; Gemmano et al., 2023; Saleem & Malik, 2023; Oh et al., 2015; Nangoi, 2025).

Another key finding of the study provides empirical support for Hypothesis 2, indicating that technostress has a significant positive effect on burnout. The pressure experienced by certified public accountants in response to escalating job demands driven by technological advancements depletes their psychological and physical energy, thereby contributing to heightened levels of exhaustion. Numerous studies have repeatedly found that work-related stress is closely linked to employee burnout (e.g. Innstrand et al., 2004; Leung et al., 2011; Li et al., 2021). More recent studies have extended this relationship to include technology-induced stress, highlighting

its role in exacerbating employee burnout (e.g. Sharma et al., 2023; Consiglio et al., 2023).

Furthermore, the findings also support Hypothesis 3 by showing that burnout intensifies work-life conflict. This outcome is consistent with theoretical perspectives suggesting that burnout adversely affects not only work performance but also individuals' physical health and psychological well-being (Shields & Chen, 2021). This result aligns with previous research establishing a positive link between burnout and diminished work-life balance (e.g. Sharma et al., 2023). Conversely, other studies have suggested a bidirectional relationship, where employees' struggles to achieve work-life balance and the conflicts arising therein serve to further exacerbate burnout (e.g. Allgood et al., 2024; Esthi & Panjaitan, 2023; Khalid et al., 2023). Accordingly, burnout and work-life conflict appear to form a reciprocal dynamic that can entrap employees in a detrimental cycle, further compromising their overall well-being and performance.

Finally, the study's findings provide partial support for Hypothesis 4 by demonstrating that burnout serves as a partial mediator in the relationship between technostress and work-life conflict. In this context, it was found that technostress among certified public accountants depletes their resources and increases their burnout, which in turn triggers work-family conflict. Within the inherently high-pressure environment of the accounting profession, the added strain of adapting to technological advancements exacerbates this dynamic, increasing emotional exhaustion.

Although empirical research directly exploring the mediating effect of burnout between technostress and work-life conflict is still scarce, the present results are consistent with recent scholarly discussions in this area. For instance, Sharma et al. (2023) identified burnout as a mediating mechanism through which technostress adversely affects individuals' ability to maintain life balance. Similarly, Putri (2022) found that techno-stressors experienced during digital transformation processes impaired work-life balance by increasing emotional exhaustion. These studies collectively underscore the critical role of burnout in explaining how technology-induced stress translates into difficulties in achieving work-life harmony, particularly in occupations characterized by high cognitive and emotional demands.

6. Conclusion

Situated within the framework of the JD-R model, the findings of this study underscore the significant influence of technology-induced stress on burnout and work-life conflict among certified public accountants. The analysis demonstrates that technostress not only has a direct effect on work-life conflict but also indirectly exacerbates this conflict by intensifying burnout levels. These results are particularly salient for professions such as accounting, where the demand to keep pace with

technological advancements is exceptionally high. The result indicating that burnout serves as a bridge linking technostress to work–life imbalance offers empirical evidence for the JD–R framework, shedding light on how job pressures influence employee well-being. Overall, this research enriches the accumulated research on technostress and underscores the importance of organizational strategies designed to mitigate burnout and work–life conflict, particularly in technology-intensive professional environments.

This study offers important theoretical contributions to the literature. The findings demonstrate that technology-induced stress functions not only as a direct job demand but also as an indirect driver of work-life conflict by intensifying burnout—an outcome associated with a range of adverse individual and organizational consequences. These results reinforce the foundational propositions of the JD-R model by illustrating how specific job demands, such as those stemming from rapid technological change, can negatively influence employee psychological well-being. Moreover, the amplification of burnout and work-life conflict among professionals in technology-pressured fields, such as accounting, underscores the critical role of contextual factors, thereby offering valuable insights to the studies that address occupational stress.

The findings of this study underscore the necessity of effectively managing the technostress to which many employees are increasingly exposed in today's era of rapid technological transformation. This is particularly critical in high-demand professions such as accounting, where low error tolerance and constant exposure to evolving legal frameworks and technological innovations heighten vulnerability to stress and burnout. In light of these challenges, it becomes essential for organizations to design and implement supportive structures aimed at mitigating burnout and promoting a healthy work-life balance. Specifically, it is recommended that managers establish comprehensive support mechanisms—including psychological assistance—to ease employees' adaptation to new technologies, regulate workload intensity, and ensure that digital transformation initiatives are introduced in a structured and gradual manner. These findings highlight the imperative to realign human resources policies to safeguard employees' psychological well-being and overall quality of life throughout digitalization processes.

As with most empirical investigations, this study has several methodological constraints. First, the reliance on a survey-based data collection approach may raise concerns about the accuracy and sincerity of respondents' answers, which might not precisely mirror their real experiences or perceptions. In addition, the sole use of self-reported measures introduces the potential for common method bias, possibly leading to an over- or underestimation of the observed relationships among constructs. The employment of a convenience sampling technique and the focus solely on certified public accountants further restrict the generalizability of the results and limit the representativeness of the broader population. Finally, the study's cross-sectional

design hinders the ability to observe variations in the relationships among variables over time, thereby reducing the potential to infer causality or capture longitudinal developments.

To overcome these limitations, forthcoming studies should examine the proposed model in various occupational contexts and with more diverse samples to enhance the generalizability of the results. Employing longitudinal research designs would allow for the observation of temporal dynamics and facilitate stronger causal inferences regarding the relationships among variables. Furthermore, the inclusion of qualitative methods (e.g. detailed interviews or focus groups) could yield deeper and more contextually grounded insights into the mechanisms that drive technostress and its outcomes. Future studies might also explore additional outcome variables, such as employee well-being, to further elucidate the broader impact of technostress as mediated by burnout. Finally, examining the influence of leadership styles, organizational structures, and internal processes on employees' experiences of technostress could offer valuable extensions to the current body of knowledge and inform more targeted interventions.

Authors' contribution

A.S.S.: article conception, theoretical content of the article, research methods applied, conducting the research, analysis and interpretation of results, draft manuscript preparation. **J.B.:** article conception, theoretical content of the article, research methods applied, conducting the research, analysis and interpretation of results, draft manuscript preparation. **İ.Y.:** article conception, research methods applied, draft manuscript preparation.

Declaration of Generative AI and AI-assisted technologies in the writing process

During the preparation of this work, the authors used ChatGPT to write the article in a more academic language. After using this tool, the author reviewed and edited the content as necessary and takes full responsibility for the content of the publication.

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