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Accountability Dilemma, Burnout, and Coping Mechanisms Among Working Accounting Postgraduate Students: A Phenomenological Study

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Abstract
This study aims to explore and construct the lived experiences of accounting postgraduate students who simultaneously engage in full-time employment, focusing on accountability dilemmas, burnout, and coping mechanisms. Using an interpretive paradigm and a phenomenological approach, this research captures the subjective experiences of seven informants through in-depth interviews. Data were analyzed using thematic phenomenological analysis to uncover the essential meanings (eidos) underlying participants' experiences. The findings reveal that working postgraduate students experience dual-role conflicts characterized by time fragmentation, competing priorities, and overlapping accountability demands between academic and professional environments. Accountability is not merely perceived as a formal obligation but evolves into a moral responsibility, intensifying internal pressure to maintain performance in both domains. This condition leads to multidimensional burnout, including emotional exhaustion, mental fatigue, and physical strain, often manifesting as invisible suffering. Furthermore, the study identifies a tendency toward toxic productivity, where individuals persistently sustain performance despite declining well-being. To cope with these pressures, participants develop diverse coping strategies, including structured time management, social adjustment, emotional regulation, and meaning-focused coping grounded in spiritual values. These strategies function not only as stress management tools but also as mechanisms for sustaining resilience and negotiating personal meaning. The study concludes that the experience of working while studying represents an ongoing existential negotiation between responsibility, identity, and self-preservation within competing institutional demands.

INTRODUCTION

The phenomenon of postgraduate students who simultaneously pursue academic studies while actively working in professional settings (working students) has become increasingly prevalent in contemporary higher education. This condition arises alongside the growing need for career development, enhancement of professional competencies, and fulfillment of higher academic qualifications in the workplace. In many modern organizations, a master's degree is no longer viewed merely as an academic achievement but as a symbol of competence, professional credibility, and long-term career investment. Consequently, many individuals choose to remain employed while pursuing postgraduate education, despite facing complex and layered role pressures.

Unlike undergraduate students, postgraduate students are confronted with more rigorous academic expectations, requiring them to produce critical, reflective, and theoretically grounded ideas while simultaneously maintaining optimal professional performance in their respective

workplaces. This condition places postgraduate students in a complex role dilemma. On one hand, they must fulfill their identity as professionals bound by organizational performance targets; on the other hand, they are required to uphold their identity as academic learners who must remain active, productive, and disciplined.

Karnia et al. (2025) explain that work–study conflict is a primary factor triggering academic pressure and exhaustion among individuals managing dual roles as employees and students. This conflict creates difficulties in managing time, energy, focus, and emotional stability amid increasing demands from both domains. As a result, working postgraduate students often find themselves in situations where they must continuously sustain optimal performance without adequate recovery space. This finding is supported by Creed et al. (2022), who demonstrate that blurred boundaries between work and study are closely associated with burnout and reduced academic engagement.

This phenomenon cannot be separated from the expansion of modern accountability systems, which increasingly require individuals to justify their performance and productivity. From a non-positivist perspective, accountability is no longer limited to administrative reporting or financial responsibility but functions as a social mechanism that compels individuals to continuously provide an "account of oneself." Messner (2009) argues that modern accountability systems shape individuals into accountable selves—subjects who feel constant pressure to justify their actions, performance, and productivity to both social and institutional environments. For working accounting postgraduate students, these accountability demands emerge simultaneously from two distinct domains: professional and academic.

In the workplace, individuals are bound by formal performance systems such as Key Performance Indicators (KPIs), periodic targets, and performance evaluations. Meanwhile, in the academic environment, they are subjected to educational accountability systems, including attendance requirements, assignment deadlines, publication obligations, thesis completion, and timely graduation demands. The convergence of these demands generates intense total performance pressure. Implicitly, modern accountability systems assume individuals to be rational, flexible, adaptive, and capable of unlimited productivity. Consequently, working postgraduate students are compelled to sustain peak performance across both domains simultaneously.

Such pressure gradually fosters a culture of toxic productivity, where individuals feel compelled to remain continuously productive without acknowledging their biological and psychological limitations. In this context, postgraduate students often neglect rest, physical health, and emotional stability in order to maintain an image of competence and accountability. Maslach (1982) defines burnout as a multidimensional condition of emotional, mental, and physical exhaustion resulting from prolonged and unmanaged stress. Burnout extends beyond physical fatigue, encompassing loss of motivation, depersonalization, reduced self-efficacy, and emotional imbalance.

Previous studies have consistently identified burnout among postgraduate students. Cecil et al. (2020) highlight the vulnerability of postgraduate students to burnout due to academic pressure and difficulties in maintaining life balance. Similarly, Silva et al. (2023) demonstrate that accounting postgraduate students experience psychological distress that negatively affects their well-being. These findings are reinforced by Kaggwa et al. (2021), who report high global prevalence of student burnout, closely associated with academic demands and role overload. Hazell et al. (2020) further emphasize that postgraduate students and early-career researchers are particularly vulnerable to mental health challenges, including anxiety and psychological distress.

In the context of working accounting postgraduate students, burnout becomes more complex as academic demands coexist with continuous professional pressures. Prolonged burnout not only affects psychological conditions but also manifests physically through psychosomatic symptoms such as GERD, insomnia, migraines, chronic fatigue, and anxiety disorders. These conditions often remain invisible, leading individuals to maintain a façade of productivity despite declining well-being. This reflects a form of self-exploitation driven by rigid accountability demands.

To cope with such pressures, individuals develop various coping mechanisms, ranging from recreational activities to social withdrawal and spiritual practices. These strategies function as temporary relief mechanisms that enable individuals to maintain stability amid ongoing demands. However, existing studies largely focus on burnout through quantitative and positivist approaches, emphasizing psychological variables while overlooking the structural and experiential dimensions of the phenomenon.

Therefore, this study positions burnout not merely as an individual psychological outcome but as an experience constructed through the intersection of academic and professional accountability demands. Using a phenomenological approach, this research aims to explore the lived experiences of working accounting postgraduate students in understanding, experiencing, and responding to burnout and coping mechanisms within the context of modern institutional pressures.

METHODS

1. Research Approach

This qualitative study adopts a phenomenological approach rooted in the philosophical tradition of Edmund Husserl (1859–1938). In contrast to the positivist paradigm, which reduces reality into measurable and separated quantitative metrics, Husserlian phenomenology posits that the highest form of truth lies within the individual's lifeworld (Lebenswelt). The primary focus of this approach is to isolate and describe the essential structures of pure consciousness, or the essence (eidos), of participants' lived experiences regarding accountability pressures in the workplace. Within Husserl's framework, consciousness is inherently intentional; that is, it is always directed toward an object—whether performance evaluation systems, supervisory expectations, or corporate metrics. This study seeks to uncover how accounting and management control mechanisms are experienced and internalized within individuals' consciousness. The ultimate aim is to allow the phenomenon to reveal itself as it is (self-givenness), free from institutional assumptions that have traditionally dominated organizational discourse.

2. Types and Sources of Data

The data used in this phenomenological study are entirely qualitative, derived from the internal lifeworlds of participants who directly experience accountability pressures in the workplace. The primary data consist of authentic verbal testimonies (lived experiences) obtained through in-depth phenomenological interviews with professionals working in intellectual and creative sectors. These narratives are treated as "living documents" that capture how participants perceive, internalize, and respond to organizational control mechanisms. All verbal expressions, emotional reflections, and non-verbal cues (such as pauses, tone changes, and sighs) recorded in verbatim interview transcripts constitute the textual qualitative data used for phenomenological reduction.

To enrich contextual understanding and strengthen interpretation, this study also employs secondary data as supporting sources. These include institutional documents relevant to participants' work environments, such as formal performance evaluation systems (Key Performance Indicators), operational policy guidelines, automated target metrics, and written digital communication artifacts between employees and key actors (supervisors, clients, and system-generated metrics). These secondary data are not used to validate participants' subjective experiences in a positivist sense but serve as contextual anchors to identify the intentional objects present within participants' consciousness, enabling a comprehensive mapping of the interaction between institutional accountability structures and individuals' psychological and physical realities.

No.	Informant (Initials/Anonymous)	Gender	Age	Profession/ Role
1	FR	Perempuan	23	Auditor & Tax Staff

2	RVE	Perempuan	26	Administrative Staff
3	IS	Perempuan	25	Private Employee
4	FH	Perempuan	23	Auditor
5	RR	Perempuan	25	Private Employee
6	FAH	Perempuan	23	Auditor
7	DA	Perempuan	26	Civil Servant

This study involves seven informants from diverse professional backgrounds within intellectual and creative sectors. This number is considered appropriate within the Husserlian phenomenological tradition to ensure deep, intensive, and comprehensive exploration of lived experiences, allowing the researcher to extract the essence (eidos) without being overwhelmed by excessive data breadth. The informants were deliberately selected from varied industrial contexts to capture a broad spectrum of lived experiences. This diversity enables comparative analysis of how similar intentional objects—namely accountability, amanah values, and management control systems—are experienced, confronted, and internalized within individual consciousness across different operational environments.

RESULTS AND DISCUSSION

3.1 Interview Results

This qualitative study, employing a phenomenological approach, aims to construct an in-depth understanding of the dilemma of *amanah*, accountability, manifestations of burnout, and coping mechanisms experienced by accounting postgraduate students who simultaneously work full-time. Data were collected through in-depth interviews with seven informants who met the research criteria: FR (23, Auditor and Tax Staff), RVE (26, Administrative Staff), IS (25, Private Employee), FH (23, Auditor), RR (25, Private Employee), FAH (23, Auditor), and DA (26, Civil Servant). Based on existential thematic analysis, four main themes emerged: dual-role conflict and time fragmentation, accountability and the meaning of *amanah*, burnout and toxic productivity as consequences of accountability, and coping mechanisms as survival strategies.

3.1.1 Dual Roles and Time Fragmentation

Balancing the roles of postgraduate student and full-time employee creates a lived reality characterized by continuous time fragmentation and priority negotiation. All informants described their daily lives as dominated by competing demands from both academic and professional environments. Time is no longer perceived as flexible but as a limited resource that must be carefully managed to sustain both roles. Several informants reported initial difficulties in adapting to these dual demands. IS highlighted the challenge of simultaneously adjusting to postgraduate study and a new job position *"Initially, I found it difficult to adapt because when I started studying while working, I had also just taken on a new position at work." (IS)*, while FH expressed shock at suddenly facing both academic and professional responsibilities *"Suddenly having to work and return to studying was quite a shock." (FH)*. To cope, participants developed various time management strategies, such as utilizing work breaks for academic tasks (FR) *"Sometimes during my break time, usually around 1 p.m., I use it to work on my assignments until about 3 p.m." (FR)*, separating work and study schedules (RVE) *"From 8 a.m. until 5 p.m., I focus entirely on office work. I only work on my academic assignments according to a schedule from Wednesday to Friday evenings." (RVE)*, and completing academic tasks after office hours (DA) *"Once I get home, I then complete my academic assignments." (DA)*. However, time management was not always effective, as participants often faced overwhelming workloads requiring constant prioritization. RR described the experience of being both a worker and a postgraduate student as extremely hectic and demanding, requiring continuous efforts to divide time effectively. Similarly, FAH acknowledged that professional responsibilities frequently had to be prioritized even when

academic assignments had accumulated and were approaching their deadlines. *"It turned out to be that hectic when both had to be managed simultaneously. I really had to learn how to divide my time properly." (RR).* From a phenomenological perspective, these experiences indicate that dual roles reconstruct individuals' perception of time, transforming it into a continuous negotiation space between academic and professional demands.

3.1.2 Amanah, Accountability, and Role Conflict

Beyond time management, informants demonstrated deeper meaning-making regarding their dual roles. All participants perceived work and education as responsibilities that must be fulfilled seriously. Rather than being merely practical choices, these roles were interpreted as *amanah*—a moral responsibility that must be carried out with commitment. Participants emphasized the importance of maintaining performance quality in both domains. However, this commitment often generated internal pressure, particularly when academic and professional demands coincided. Informants frequently experienced confusion in determining priorities, as both roles were considered equally important. RVE emphasized that the greatest responsibility she experiences is maintaining performance quality across both domains. She does not want her professional performance to decline because of academic commitments, yet she also refuses to allow work responsibilities to compromise her academic performance. Consequently, she constantly negotiates priorities in order to maintain equilibrium between the two environments. *"I have to make sure that my work responsibilities are completed, but at the same time my academic assignments cannot be neglected." (RVE).* Meanwhile, IS interpreted her dual role as a learning process that cultivates discipline and strengthens her capacity to manage responsibilities. In her view, the challenges arising from simultaneously pursuing work and education serve as opportunities for personal growth and self-development. *"I view this responsibility as a learning process that helps me become more disciplined and independent." (IS).* Consequently, role conflict was not only technical but also existential, involving internal struggles to meet self-imposed expectations. RR likewise demonstrated a strong interpretation of responsibility. According to her, every decision that has been consciously chosen must be carried through to completion regardless of the obstacles encountered along the way. *"Responsibility is something that we begin and therefore must also bring to completion." (RR).* Similarly, FAH emphasized that work and education represent two important commitments that cannot be ignored. Consequently, she strives to maintain the quality of both roles simultaneously. *"Both of these are important matters that I must accomplish to the best of my ability." (FAH).* Phenomenologically, *amanah* functions as a foundational value shaping participants' behavior, reinforcing their commitment to accountability despite various pressures and limitations.

3.1.3 Burnout, Invisible Suffering, and Toxic Productivity

The accumulation of academic and professional demands led to widespread experiences of burnout among participants. This burnout manifested not only as physical exhaustion but also as emotional and mental fatigue, often accompanied by reduced recovery time. Participants reported sacrificing rest, experiencing persistent mental overload, and facing emotional instability. In severe cases, burnout affected physical health. Despite these challenges, most participants continued fulfilling their responsibilities, reflecting a tendency toward toxic productivity—maintaining performance despite declining well-being. *"Sometimes I feel exhausted because my work has not been completed, while academic assignments also need to be finished immediately." (DA). At a more severe level,* FH reported that prolonged pressure affected both her emotional stability and physical health. The exhaustion she experienced extended beyond ordinary tiredness and began to influence her overall physical condition. *"Emotionally and mentally, I became unstable, and eventually it affected my physical condition and made me ill." (FH). he most intense burnout experience was described by* RR. *She explained that*

there were occasions when she slept for only two hours because she had to complete academic assignments while still reporting to work the following day. In addition, RR reported experiencing health problems as a result of sustained periods of excessive activity and limited recovery. *"There were times when I only had about two hours of sleep, yet I still had to go to the office the next day while continuing to work on my academic assignments." (RR) "I even felt that I could not afford to become sick because there was no one who could replace me." (RR).* Importantly, burnout often appeared as invisible suffering, where individuals continued functioning outwardly while experiencing significant internal distress. This suggests that burnout is not merely a consequence of workload but a result of strong commitment to *amanah*, leading individuals to push beyond their limits.

3.1.4 Typology of Coping Mechanisms

Despite significant pressures, participants actively developed coping strategies to sustain their dual roles. These strategies included time management, structured planning, prioritization, recreational activities, and meaning-focused reflection. Some participants employed problem-focused coping, such as organizing schedules and managing tasks systematically. Others relied on emotion-focused coping, including entertainment, social withdrawal, or seeking new environments. IS preferred engaging in enjoyable activities as a means of emotional recovery whenever she began experiencing fatigue or boredom. *"I usually watch Korean dramas because they help me take my mind off work and academic responsibilities for a while." (IS).* RR developed a different strategy by seeking new environments whenever she felt exhausted or bored. She frequently completed assignments or work tasks in cafés while enjoying coffee, allowing her to temporarily escape monotonous routines. *"Sometimes I go to a café, have a cup of coffee, or look for a different environment so that I do not feel too bored or overwhelmed." (RR).* Additionally, meaning-focused coping emerged as a dominant strategy, where participants reinterpreted their struggles as part of long-term goals or spiritual responsibility. FAH adopted a meaning-focused approach by repeatedly recalling the reasons behind her decision to pursue work and postgraduate education simultaneously. *"I do all of this because I believe it will bring benefits that will be valuable for my future." (FAH).* Although coping strategies varied, all participants aimed to maintain balance between external demands and personal well-being. These mechanisms function not only as stress relief but also as adaptive strategies that enable individuals to sustain their roles. From a phenomenological perspective, coping mechanisms reflect individuals' active efforts to build resilience by continuously negotiating meaning, adapting to changing demands, and maintaining their academic and professional trajectories.

DISCUSSION

The phenomenological analysis of participants' experiences reveals an ontological dimension in which the lives of working accounting postgraduate students constitute a deeply dilemmatic space marked by a clash of accountabilities. These findings challenge conventional positivist assumptions that individual performance in organizations can be mechanically separated between the private workspace and the academic domain.

3.2.1 Deconstructing Dual Accountability: Between Structural Demands and Existential Burden

The analysis indicates that accountability in the lives of working postgraduate students can no longer be understood merely as a formal obligation to complete tasks and meet academic requirements. Instead, participants are compelled to account for their roles simultaneously to multiple stakeholders, including their workplace, academic institutions, family, and themselves. This condition creates a continuous negotiation arena shaped by competing accountability demands. For some participants, this tension manifests at a technical level, such as managing work

targets and academic deadlines. However, others experience it at a deeper moral level, interpreting both work and education as *amanah*—a sacred trust that must be fulfilled responsibly. This interpretation intensifies internal pressure, as responsibilities are no longer externally imposed but internally driven. More profoundly, the meaning of *amanah* is rooted in transcendental personal values, particularly the desire to fulfill familial expectations and bring pride to parents. This transforms dual roles into moral commitments rather than contractual obligations. Consequently, failure to balance roles is perceived not merely as inefficiency but as a moral failure, amplifying psychological burden beyond institutional boundaries. These findings extend Messner's (2009) concept of the limits of accountability, highlighting the inherent constraints of human resources such as time, energy, and cognitive capacity. The participants' strategies—prioritization, sacrifice of rest, and adaptive adjustments—reflect attempts to negotiate these limitations. When moral obligations intersect with structural demands, individuals often enter a phase of self-imposed overexertion to maintain ideal performance.

In line with Roberts (2009), accountability should not be framed as perfection but as a process acknowledging human limitations. Interestingly, this study finds that the most intense pressure often originates not from institutions but from internalized expectations, including moral obligations toward family. Thus, accountability shifts from formal accountability to moral accountability grounded in the concept of *amanah*, transforming the experience into an existential struggle rather than a mere time-management issue.

3.2.2 The Essence of Burnout as Self-Alienation and Symbolic Violence

Burnout experienced by working accounting postgraduate students extends beyond physical exhaustion to become an existential phenomenon. Participants' experiences reveal that burnout arises from continuous efforts to sustain accountability across dual high-demand environments. Burnout manifests in multiple forms, including reduced rest, mental fatigue, emotional instability, and physical health deterioration. Importantly, it often appears as invisible suffering, where individuals maintain external functionality while experiencing internal distress. This aligns with the Study Demands–Resources Theory (Bakker & Mostert, 2024), which posits that burnout emerges when demands exceed available resources. Furthermore, burnout is closely associated with self-alienation. Participants treat their bodies as instruments of productivity, suppressing biological needs to meet performance expectations. This leads to a disconnection from their own physical and psychological well-being.

The study also identifies elements of symbolic violence (Bourdieu), where societal standards of productivity become internalized, leading individuals to self-regulate excessively. Participants continue working despite exhaustion and often feel guilty when resting, indicating that external control has transformed into internal self-surveillance. Thus, burnout is not merely an outcome of workload but a reflection of the tension between human limitations and deeply internalized accountability demands. It represents an existential cost of sustaining identity and responsibility within modern institutional systems.

3.2.3 Coping Strategies as a Space of Subjective Negotiation

In response to these pressures, participants actively develop coping strategies, positioning coping not only as stress management but as a space for subjective negotiation. Through these strategies, individuals attempt to regain control over their lives amid ongoing demands. Coping strategies vary widely. Some participants employ problem-focused coping, such as time management and structured planning, to directly address sources of stress. Others utilize emotion-focused coping, including recreational activities and environmental changes, to regulate emotional responses. Notably, meaning-focused coping emerges as a dominant strategy. Participants reinterpret their struggles through long-term goals and spiritual perspectives, framing work as a means of earning lawful income and education as a form of worship. In this context, spirituality serves as both a source of meaning and a psychological resource that strengthens resilience.

This finding aligns with the concept of *amanah* proposed by Triyuwono and Abdullah, which emphasizes multidimensional accountability, including vertical accountability to God. Success is therefore not solely measured by academic or professional achievement but by the sincerity in fulfilling entrusted responsibilities. Overall, the study demonstrates that there is no universal coping strategy among working students. Each individual develops unique mechanisms based on their context, resources, and meaning-making processes. Consequently, resilience is constructed not only through practical strategies but also through the ability to interpret and assign meaning to lived experiences.

CONCLUSION

Based on the findings and phenomenological analysis of working Accounting postgraduate students, this study concludes that they experience a complex clash of accountabilities between academic and professional demands. This reality forces them into continuous negotiation of priorities, time fragmentation, and simultaneous role adjustments, where accountability is internalized not merely as a formal obligation but as an existential moral commitment. Such rigid dual-performance demands gradually trap individuals in toxic productivity in order to maintain a competent self-image, which in turn leads to multidimensional burnout manifested in physical, emotional, and mental exhaustion, as well as invisible suffering such as psychosomatic disorders and the loss of recovery space. Nevertheless, amid these pressures, students develop diverse coping mechanisms ranging from practical time management and social withdrawal to spiritual reinforcement as adaptive survival strategies. Ultimately, the essence of sustaining dual roles reflects an ongoing process of existential responsibility, requiring individuals not only to endure exhaustion but also to persist in fulfilling their chosen trust (amanah) while constructing deeper meaning from the pressures they encounter. Accordingly, this study recommends that higher education institutions provide flexible learning systems and psychological support, organizations offer adaptive work policies, students enhance self-awareness regarding well-being, and future research expand contexts and explore the interplay between accountability, resilience, and spirituality through diverse methodological approaches.

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