



Paper Type: Original Article

Determination of the Impact of Psychological Stress and Job Burnout on the Resilience of Tax Experts in Isfahan

Hamed Arad^{1,*} , Mehdi Golmohammadi²

¹ Department of Accounting, Lahijan Branch, Islamic Azad University, Lahijan, Iran; Hamedarad.edu@gmail.com.

² Department of Accounting, Institute of Higher Education of Leading Scholars, Iran.

Citation:

Received: 12 January 2024

Revised: 10 April 2024

Accepted: 18 May 2024

Arad, H., & Golmohammadi, M. (2024). Determination of the impact of psychological stress and job burnout on the resilience of tax experts in Isfahan. *Accounting and auditing with application*, 1(3), 124-134.

Abstract

A person under nervous and mental pressure will have problems with decision-making and planning, relating to others, working effectively, and ultimately, efficiency and productivity. This research was conducted to determine the effect of psychological pressure and job burnout on the resilience of tax experts in Isfahan city. This study is descriptive-correlative regarding practical purpose and considering that the existing situation is described. The statistical population was all employees of the taxation department of Isfahan Province, and 166 people were selected as a statistical sample using Cochran's formula and simple random method. Correlation and regression tests were used to test the proposed hypotheses. The results showed that psychological pressure and job burnout had reduced the resilience of Isfahan tax affairs experts.


Keywords: Mental pressure, Job burnout, Resilience, Isfahan tax affairs experts.

1 | Introduction

The process of handling and determining taxes is one of the essential parts of the tax system, and only with the proper functioning of this part are the goals of the tax system realized. Experts have an important and decisive role in this part of the tax system because the declaration of taxable income and its subsequent processing is part of the professional services of tax experts. Therefore, according to the nature of the work of tax experts, the resilience of these employees is of great importance.

Iran's governmental institutions have continued to operate as usual in processes and organizational structure without any significant change in the laws since the establishment of the modern state and have yet to make

 Corresponding Author: Hamedarad.edu@gmail.com

 10.22105/aaa.v1i3.42



Licensee System Analytics. This article is an open-access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0>).

any significant changes and redefinitions in their missions and goals. For this reason, most organizations and public sector bodies are not resilient to their time's changing events and tensions. Therefore, a lack of resilience is one of the problems that organizations face. Organizations that lack resilience against damage and threats will likely be eliminated or collapse, where they no longer have a competitive advantage [1].

Resilience has been translated as the ability to recover and rapidly improve elasticity, buoyancy, and resilience. Resilience can be translated into the ability to rebuild and return to a normal state or the concept of not being vulnerable and efforts to reduce damage and loss caused by hazards [2].

To be resilient, communities rely on the services organizations provide to plan for response and recovery to crisis emergencies. Organizations are part of society, and many day-to-day operations falls on their shoulders; therefore, organizations need to be resilient to ensure their survival and reduce the disruptions caused by disasters in the current social flow [3].

Job burnout in employees is significant and can affect their resilience. Job burnout is a common and serious problem among human service workers today. Burnout is commonly used to describe fatigue syndrome in the helping profession. This phenomenon is the basis for physical and emotional illnesses that can lead to increased absenteeism, quitting, and reduced productivity. Employees who suffer from job burnout become less motivated and less active. They become psychologically indifferent, depressed, tired, and irritable. Job burnout is a psychological process that occurs under severe job stress and manifests in emotional exhaustion, depersonalization, reduction of motivation, and regression (weakening of performance) [4].

Considering the sensitive role of employees and the exposure of these people to unpleasant personal, organizational, and national burnout, it seems necessary to assess the level of employee burnout so that both the prevalence and the influencing factors are scientifically proven before creating physical and mental side effects should be taken to reduce or prevent them through scientific solutions [5]. Another factor that employees face is psychological pressure from work, which can affect resilience. Stress at work is a growing problem worldwide, impacting employees' health and well-being and organizations' productivity.

Psychological pressure from work occurs when work demands of various types and combinations exceed the person's capacity and ability to cope. Psychological pressure from work can be caused by various events [6]. For example, people may feel pressured when job demands (such as hours or responsibilities) are more than they can handle. Other sources of work-related stress include conflicts with co-workers or supervisors, constant change, and threats to job security, such as possible layoffs. According to the National Health and Safety Commission, work-related stress is the leading cause of absenteeism.

What one person may find stressful; another may find challenging. Whether a person experiences psychological stress depends on the job, the psychological structure of the person, and other factors (such as personal life and general health) [7]. Various research studies have investigated the factors that affect employees' resilience in organizations. However, the effect of psychological pressure and job burnout on the resilience of tax experts in an organization has not been investigated, so there is a research gap. Therefore, this research aims to answer the question of what effect psychological pressure and job burnout have on the resilience of tax experts in Isfahan city.

2 | Theoretical Foundations and Extension of Hypotheses

2.1 | Mental Pressure

Mental pressure, meaning stress, is a word from physics commonly used to express psycho-physical pressure. In the word stress, it means pressure, emphasis, and putting physical pressure on a person. Based on the result, nervous pressure can be divided into positive and negative types: if the nervous pressure is positive, the result can be more activity, seriousness, and motivation. This issue is seen in the diagram of the number drawn for this purpose and in the form of upside-down Latin letters. Its logic is that if the tension is low or moderate, it stimulates the body, and in this state, people are faster and do things better. On the other hand,

if the nervous tension is negative, the result will be negative, which will appear in the form of individual consequences, organizational consequences, and delays [8]:

- I. Individual consequences: this new knowledge harms the individual, and its impact on society will be inevitable. This innovation can be divided into three categories:
 - *Behavioral consequences: which manifest in the behavior, movements, and conduct of a person (such as smoking, alcohol addiction, etc.).*
 - *Psychological consequence: Some people experience depression and family problems due to mental pressure, which is considered a psychological consequence.*
 - *Physical consequences: Nervous pressure can cause many physical problems, such as bone pain, headaches, and high blood pressure [9].*

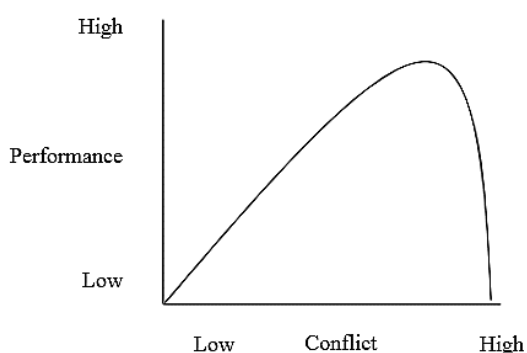


Fig. 1. Relationship between stress and performance.

- II. Organizational consequences: organizational consequences cause failure in the set of organizational functions and behaviors and can be examined under the following headings:
 - *Decrease in performance: this means that the nervous pressure in the organization's environment will hurt the individual's organizational performance and cause a decrease in performance. The mental imbalance causes people to work less and their activities meaningless.*
 - *Ways of perception: nervous pressure affects job satisfaction, morale, organizational commitment, and motivation. An unbalanced person is suspicious of his surroundings and loses confidence and motivation to work.*

2.2 | Job Burnout

One of the concepts that has attracted the attention of industrial and organizational psychologists in recent years is the exhaustion, lethargy, apathy, laxity, and laxity of the job holder, which is called burnout. It seems that burnout is a kind of person's response to interpersonal pressure factors in the work environment, in which contact with colleagues, bosses, superiors, clients, etc., exceeds the capacity of the job holder and causes changes in his attitudes and behavior toward them [4].

Job burnout can occur as a reaction to chronic stress and as a response to work or organizational pressures. It has been observed that social service workers, who devote a great deal of time and effort to helping others, are susceptible to job burnout. Thus, job burnout not only threatens the health of millions of social service workers but also causes anxiety and tension among clients. In today's societies, burnout has caused, on the one hand, an increase in addictions, divorces, resignations, and physical and mental illnesses, and, on the other hand, a decrease in the labor force and an impact on the country's economy and production. This phenomenon threatens society in all its dimensions [10].

Burnout is a psychological process that occurs under severe job stress and manifests as emotional exhaustion, depersonalization, and reduced motivation and progress. Job burnout is a response to work-related stress that differs from stress in intensity and duration.

In general, job burnout can be defined as a syndrome of emotional, physical, and mental exhaustion, accompanied by a feeling of low self-esteem, caused by long-term severe stress. The components of this syndrome are illustrated in the Fig. 2.

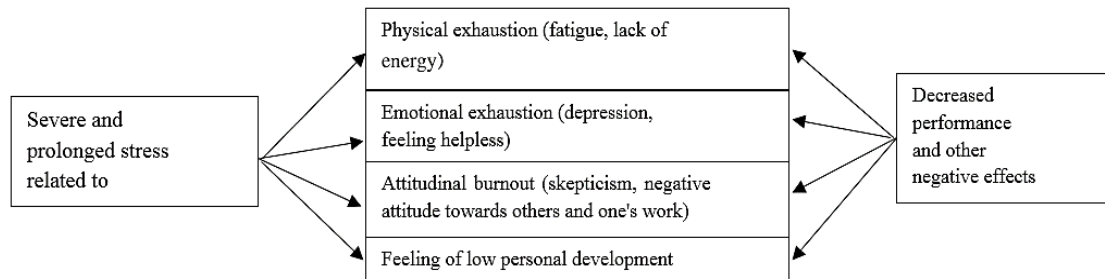


Fig. 2. Components of job burnout [4].

2.3 | Resilience

People usually feel helpless in the face of adverse conditions, dangers, and adversities, and many times, they try to endure the dangers and unfortunate situations and get unexpected results. Resilience is the power or ability to return to the original life and start a new situation by reducing nervous pressure or distortion and replacing it with vitality. Resilience is also understood as the ability to recover from depression or similar problems. Resilience is the ability to cope with life's problems even under adverse and difficult conditions, like a person tying an elastic rope around the problems, which helps the person to pull it back when things get bad and help them overcome them. See the eyes of people [11].

One of the factors that can play an undeniable role in helping parents deal with these stressful problems is resilience. The positive psychology approach, which focuses on human talents and abilities (rather than on abnormalities and disorders), has been the focus of psychologists in recent years. The ultimate goal of this approach is to identify the structures and methods that promote wellbeing and happiness. Therefore, the factors that cause people to adapt to the needs and threats of life are the most fundamental structures of this approach, among which resilience has a special place in evolutionary psychology. Resilience is a positive adaptation to adverse conditions [12].

3 | Research Method

3.1 | Population of the Study

This study's population includes 683 employees of the Isfahan Tax Office who worked in fiscal year 2023. Cochran's formula, proposed for survey studies, was used to determine the sample size, and 166 was obtained using the above formula.

$$n = \frac{z^2 pq}{d^2}, \quad (1)$$

$$N = \frac{1.96 \times 0.5 \times 0.5}{0.05} = 384.$$

In this formula, Z is a single normal variable corresponding to the confidence level $\alpha-1$ of the community. P is the ratio of the variable adjective, and if the P value is not available, it is considered equal to 0.05. If the number of samples obtained from the above formula is small compared to the size of the population, the calculated sample size is considered the final sample. Otherwise, if the sample number is larger than 0.05 of the population size, the sample size is obtained using the following formula. Accordingly, 166 employees were selected as the sample. The sampling method of this research is a simple random sampling method. After sending out the questionnaires, 166 questionnaires were returned. Therefore, the samples of this research include 166 employees of this department.

3.2 | Questionnaire Reliability and Validity

In the discussion of validity or reliability, it is a question of whether the apparent indicators or variables measure the same thing that the researcher intends or something else. and their opinions were applied; also, due to the standard nature of the questionnaire questions, one can rely on their reliability and validity. The content validity of this research was obtained with the approval of experts after the necessary corrections.

There are different ways to measure reliability. In this research, to measure the reliability of the questions, an initial sample including 30 pre-test questionnaires was distributed, and then using the data obtained from the questionnaire, the reliability of the questionnaire was calculated using Cronbach's alpha method by SPSS software. Cronbach's alpha coefficient A value is between zero and 1. A questionnaire is reliable if its Cronbach's alpha value is greater than 0.7, and the closer this value is to one (1), the higher the reliability of the questionnaire. The questionnaire for the research variable is presented in *Table 1*.

Table 1. Cronbach's Alpha coefficients of the questionnaire.

Dimensions	Number of Questions	Cronbach Alpha Coefficients
Mental pressure	33	0,88
job burnout	22	0,82
resilience	10	0,80

The results of the above table also show that Cronbach's alpha coefficient is higher than 0.7, proving the questionnaire questions' reliability and validity.

Formula and calculation of multiple linear regression-analyse

$i=n$: number of observations,

y_i : dependent variable,

x_i : explanatory variables,

$\beta_0 = y$: distance (fixed term),

β_p : slope coefficients for each explanatory variable,

ϵ : model error term (also called residual).

Statistical software calculates least squares estimates (B_2, B_p, B_1, B_0). The regression model can include the same number of variables, where each independent variable is identified by the numbers 1, 2, 3, 4... p . The multiple regression model allows the analyst to predict an outcome based on the information provided by several explanatory variables. The regression assumptions and relationships are as follows.

H1: psychological pressure affects the resilience of Isfahan tax affairs experts.

Using Pearson's test, the correlation between two variables is examined, and after examining the regression relationship, it is as follows.

$$1,153 - (-0,692) * \text{mental pressure} = \text{Resilience.}$$

Therefore, the relationship between psychological pressure and resilience for Isfahan tax experts is significant, but its correlation is negative. This will be explained more in the next chapter.

H2: job burnout affects the resilience of tax affairs experts in Isfahan city.

Using Pearson's test, the correlation between two variables is examined. After examining the regression relationship, it is as follows:

$$0,708 - (-0,748) * \text{job burnout} = \text{Resilience.}$$

Therefore, the relationship between job burnout and the resilience of Isfahan tax experts is significant, and its correlation is negative.

Main hypothesis: job burnout and psychological stress affect the resilience of tax affairs experts in Isfahan city.

The correlation between the three variables is examined using Pearson's test. The regression equation is as follows:

$$0,199 + (-0,514) * \text{job burnout} + (-0,522) * \text{mental pressure} = \text{Resilience.}$$

Therefore, the relationship between job burnout and psychological stress on the resilience of Isfahan tax experts is significant, but the correlation is negative. It will be explained in more detail in the next chapter.

4 | Findings

4.1 | Examination of the Demographic Characteristics

In this section, respondents were examined based on four variables: age, work experience, and gender. Column charts were used better to explain the situation of the studied statistical community.

The frequency table of the statistical population of the research in terms of age is given in the following *Table 2*.

Table 2. Characteristics.

Age of people	Abundance	Abundance Percent
under 30 years old	36	21,7
31 to 40 years	59	35,5
to 50 years 41	50	30,1
to 60 years 51	21	12,7
the whole	166	100,0

As shown in the *Table 2*, in the research's statistical population, 21.7% of the respondents were under 30 years old, 35.5% were 31-40 years old, 30.1% were 41-50 years old, and 12.7% were over 51-60 years old.

4.2 | Examination of the Characteristics of the Work Experience of People in the Community

The following *Table 3* shows the frequency table of the statistical population of the research about work experience:

Table 3. Work history characteristics of individuals.

Work History	Abundance	Relative Abundance
up to 5 years	9	5,4
5 to 10	26	15,7
11 to 15	30	18,1
16 to 20	45	27,1
21 to 25	38	22,9
26 to 30	15	9
up to 35	3	1,8
the whole	166	100,0

As shown in the *Table 3*, in the statistical population of the research, 5.4% of people under five years old, 15.7% of people between 5 and 10 years old, 18.1% of people between 11 and 15 years old, and 27.1% of people between 16 and 20 years old had work experience. Year 22.9% of people between 21 and 25 years old, 9% between 26 and 30 years old, and 1.8% of people up to 35 years old had work experience. The figure below shows the graph from the Table above.

4.4 | To Study the Characteristics of the Gender of the People in the Community

The frequency table of the statistical population of research in terms of gender is given in the following *Table 4*.

Table 4. Gender characteristics of people.

Gender of People	Abundance	Relative Abundance
man	108	65,1
woman	58	34,9
the whole	166	100,0

As seen from the *Table 4*, 65.1% of the respondents in the research's statistical population are male, and 34.9% are female. The figure below shows the graph of the above table.

4.5 | Central Indicators and Dispersion of Research Variables

The central and dispersion indices of the research variables are calculated in the following *Table 5*.

Table 5. Indicators of research variables.

Component	Average	S.D
Mental pressure	2.99	0.765
job burnout	3.45	0.910
Resilience	3.00	1.01

As it is known, the variable burnout has the highest mean value of 3.45, and psychological pressure has the lowest mean value of 2.99. Also, psychological pressure has the lowest standard deviation, equal to 0.765, and resilience has the highest standard deviation, with a value of 1.01.

4.6 | Data Analysis and Inference of Research Findings

4.6.1 | Data normality

One of the common criteria for testing the normality assumption is the Kolmogorov–Smirnov test. This method is based on the difference between the relative cumulative frequency of the observations and the expected value under the null hypothesis. The null hypothesis states that the data are from a normal, Poisson exponential, or uniform distribution. In this test, the null hypothesis is rejected if the decision criterion (P-value) is less than 0.05. The data cannot be from a particular distribution such as normal, Poisson, exponential, or uniform. As you can see in the *Table 6*, the decision criterion (P-value) value is greater than 0.05 in all structures. Therefore, there is no reason to reject the hypothesis that the desired sample was obtained from a normal distribution.

Table 6. Normality test.

Component	K-S Stat.	S.D
Mental pressure	0.4460	0.765
job burnout	0.5830	0.910
Resilience	0.599	1.01

4.6.2 | Testing the first hypothesis

In this part of the research, we first examine the correlation between two variables using Pearson's test. The results show in *Table 7*.

Variables		Mental Pressure	Resilience
Mental pressure	Pearson's Correlation	1	-0.868
	Sig.		0.000
Resilience	Pearson's Correlation		1

Table 7. Sig. Pearson test results.

As seen in the *Table 7*, the relationship between psychological pressure and the resilience of Isfahan tax experts is significant, and the correlation is negative (the significance level is less than 0.05).

4.6.3 | Test of the second hypothesis

In this part of the research, we first examine the correlation between two variables using Pearson's test.

Table 8. Pearson correlation test results.

Variables		Job Burnout	Resilience
job burnout	Pearson's Correlation	1	-0.826
	Sig.		0.000
Resilience	Pearson's Correlation		1
	Sig.		

As seen in the *Table 8*, the relationship between job burnout and the resilience of tax experts in Isfahan City is significant, and the correlation is negative (the significance level is less than 0.05).

4.6.4 | Main hypothesis test

In this part of the research, we examine the correlation between the variables using Pearson's test. The results show in *Table 9*.

Table 9. Pearson correlation test results.

Variables		Mental Pressure	Job Burnout	Resilience
Mental pressure	Pearson's Correlation	1	0.001	-0.868
	Sig.		0.34	0.000
job burnout	Pearson's Correlation		1	-0.826
	Sig.			0.002
Resilience				1

As seen in the *Table 9*, the relationship between mental stress burnout and resilience is significant. Now, according to the following table, the hypotheses of the research are rejected or confirmed:

Table 10. Results of hypothesizes.

Hypothesis	Result
Psychological pressure has an impact on the resilience of experts in Isfahan's tax affairs.	Confirmed
Job burnout impacts the resilience of experts in tax affairs in Isfahan.	Confirmed
Psychological stress and job burnout impact the resilience of the tax affairs experts in Isfahan.	Confirmed

5 | Conclusion

The first hypothesis is that psychological pressure affects the resilience of Isfahan tax experts. This research revealed that the relationship between psychological pressure and the resilience of Isfahan tax experts is significant, and the correlation is negative. Also, 75.3% of the resilience is predicted by psychological pressure. Therefore, the effect of psychological pressure on the resilience of Isfahan tax experts is negative and significant, and therefore, the hypothesis was confirmed.

In explaining this article, it can be said that psychological pressure in the work environment can be caused by various factors such as high workload, inappropriate physical and social working conditions, lack of coordination and cooperation among colleagues and managers, lack of transparency and justice in the

organization, rapid and sudden changes, and processes, lack of job security, etc. Based on the results of this research, these psychological pressures can reduce employees' resilience and prevent them from serving the organization with their maximum efficiency. A resilient organization can develop a capable workforce by creating a creative and collaborative environment.

As a result, people in such a work environment compete with each other to develop their skills, and in doing so, they learn new skills and can cope with all the stress and psychological pressure. In the research of Sardarzadeh et al. [13] it was found that resilience has a significant negative correlation with the components of emotional exhaustion, depersonalization, and the total score of job burnout in both dimensions of frequency and intensity, and a significant positive correlation with personal performance. Bolik and Michalska [7] showed that there is a negative correlation between resilience, job burnout, and secondary traumatic stress and a positive correlation between secondary traumatic stress and job burnout.

The second hypothesis is that job burnout affects the resilience of tax experts in Isfahan. The results showed that the relationship between job burnout and the resilience of Isfahan tax experts is significant, and the correlation is negative. Also, 68.2% of resilience is predicted by job burnout, and therefore, the effect of psychological pressure on the resilience of Isfahan tax experts is negative and significant, and therefore, the hypothesis was confirmed. In explaining this, when burnout occurs, employees are physically, emotionally, and mentally affected by long-term stress or excessive or inappropriate work, and this chronic and severe stress can be annoying for them.

When employees are stressed, they lose the necessary preparation to face changes, crises, and sudden shocks, and this causes their resilience to decrease. In the research of Yurok and Guler [14], it was found that a high perceived stress score increases the risk of depression by 1.16 times, and a high emotional exhaustion score increases the risk of depression by 1.11 times. High levels of psychological resilience protect against depression. In the study by Guispe and Nepa [15], frontline workers were found to have higher scores for stress, emotional exhaustion, and depersonalization ($p < 0.001$) compared to colleagues in units not directly serving patients with COVID-19. They reported. Main hypothesis: Psychological pressure and job burnout affect the resilience of tax affairs experts in Isfahan.

The results showed that the relationship between psychological stress and job burnout on resilience is significant, and independent variables predict 75.4% of resilience. Therefore, the effect of psychological pressure and job burnout on the resilience of Isfahan tax experts is negative and significant, and thus, the main hypothesis was confirmed. In explaining the results, psychological pressure and job burnout challenge human function, and they cannot cope with their problems and dilemmas in the work environment. When people are resilient, they act calmly and rationally in the face of problems and disasters.

These people use their skills and strengths to deal with problems and challenges. When employees experience burnout, chronic stress, and lack of motivation, the resulting psychological pressure can reduce their resilience. Employees become demotivated, and this affects their performance in their duties. In the study of Akgamsi and Demirsel [16], a negative linear relationship was observed between psychological resilience and the level of academic burnout. Also, in the research of Amiri and Roshni [16], it was found that 65% of managers and employees of new knowledge-based companies had medium or low levels of resilience, and 61% of the statistical sample had job burnout.

One limitation that can be noted is that some of the answers given by people are examples, and they may have given these answers to make their situation and organization look favorable, which may have influenced the results to some extent.

It takes time to obtain research samples. This research was conducted on the tax affairs of Isfahan city, and generalizing it to other organizations and cities can change the results. Only questionnaires, interviews, and observations were not used in this research.

First hypothesis suggestions:

- I. Managers can reduce psychological pressure on employees by establishing rules that make them feel comfortable in their work environment.
- II. Managers can reduce employees' economic stress by considering incentive packages, such as salary increases, to increase their resilience.

It is recommended that managers hold friendly meetings with the employees at different intervals so that the employees can share their problems directly with the manager and remove the psychological pressure caused by work from their shoulders.

Managers are recommended to avoid long working hours and forced overtime and to increase employees' sense of importance by giving them enough independence in their work scope.

Proposals for the second hypothesis:

- I. Managers are suggested to form working groups to check the level of burnout among the organization's employees so that necessary measures can be taken.
- II. Managers are suggested to hire employees according to their expertise to prevent discouragement and monotony in their work environment.
- III. Managers should consider fun sports and travel programs for employees to prevent burnout.

Author Contributions

Hamed Arad contributed to the conceptualization, data collection, and initial draft of the study. Mehdi Golmohammadi assisted with statistical analysis, data interpretation, and refinement of the manuscript.

Funding

This research did not receive any external funding from public, commercial, or not-for-profit sources.

Data Availability

The data supporting the findings of this study are available from the authors upon reasonable request. Data collection was conducted within the taxation department of Isfahan Province, ensuring confidentiality for all participants.

Conflicts of Interest

The authors declare no conflicts of interest related to this study.

Reference

- [1] Ahmadipour, Z. (2019). Organizational regeneration and resilience is a strategic necessity in the organizational life cycle of the public management education center. *Journal of administrative studies and researches*, 1(4), 8–16. https://elmnet.ir/doc/2418548-11431?elm_num=1
- [2] Godwin, I., & Amah, E. (2013). Knowledge management and organizational resilience in Nigerian manufacturing organizations. *Developing country studies*, 3(9), 104–120. <https://citeseerx.ist.psu.edu/document?repid=rep1&type=pdf&doi=392212f29c3909df118e4f67b1bb1806c14265ea>
- [3] Reyes-García, V., Aceituno-Mata, L., Calvet-Mir, L., Garnatje, T., Gómez-Baggethun, E., Lastra, J. J., ... Pardo-de-Santayana, M. (2014). Resilience of traditional knowledge systems: the case of agricultural knowledge in home gardens of the Iberian peninsula. *Global environmental change*, 24, 223–231. <https://www.sciencedirect.com/science/article/pii/S0959378013002306>

- [4] Ebadinejad, A. R. (2017). *Investigating the relationship between the organizational climate and job burnout and job satisfaction of the employees of the department of education in one district of shiraz*. [Thesis]. (In Persian). https://elmnet.ir/doc/11193564-41561?elm_num=1
- [5] Steinlin, C., Dölitzsch, C., Kind, N., Fischer, S., Schmeck, K., Fegert, J. M., & Schmid, M. (2017). The influence of sense of coherence, self-care and work satisfaction on secondary traumatic stress and burnout among child and youth residential care workers in Switzerland. *Child & youth services, 38*(2), 159–175. <https://www.tandfonline.com/doi/abs/10.1080/0145935X.2017.1297225>
- [6] Anasori, E., Bayighomog, S. W., & Tanova, C. (2020). Workplace bullying, psychological distress, resilience, mindfulness, and emotional exhaustion. *The service industries journal, 40*(1–2), 65–89. <https://www.tandfonline.com/doi/abs/10.1080/02642069.2019.1589456>
- [7] Ogińska-Bulik, N., & Michalska, P. (2021). Psychological resilience and secondary traumatic stress in nurses working with terminally ill patients—The mediating role of job burnout. *Psychological services, 18*(3), 398. <https://psycnet.apa.org/record/2020-12700-001>
- [8] Beehr, T. (2014). *Psychological stress in the workplace (psychology revivals)*. Routledge. <https://doi.org/10.4324/9781315795560>
- [9] Nanda, A., Soelton, M., Luiza, S., & Saratian, E. T. P. (2020). The effect of psychological work environment and work loads on turnover interest, work stress as an intervening variable. *4th international conference on management, economics and business (ICMEB 2019)* (pp. 225–231). Atlantis Press. <https://www.atlantispress.com/proceedings/icmeb-19/125934095>
- [10] Papadopoulos, A. S., & Cleare, A. J. (2011). Hypothalamic-pituitary-adrenal axis dysfunction in chronic fatigue syndrome. *Nature reviews. endocrinology, 8*(1), 22–32. <https://doi.org/10.1038/nrendo.2011.153>
- [11] Cassidy, S., Mawdsley, A., Langran, C., Hughes, L., & Willis, S. C. (2023). A large-scale multicenter study of academic resilience and well-being in pharmacy education. *American journal of pharmaceutical education, 87*(2), ajpe8998. <https://www.sciencedirect.com/science/article/pii/S000294592301392X>
- [12] Habibikaleybar, R. (2018). The effectiveness of teaching metacognitive strategies on academic self-disability and reflective thinking in high school students, *18*(41), 150-135. (In Persian). <https://doi.org/10.22111/jeps.2021.6193>
- [13] Sardarzadeh, F., & Jian Bagheri, M. (2016). The role of resilience in reduction of job stress and job burnout among employees of satellite project of Iranian offshore oil company. *Shenakht journal of psychology and psychiatry, 3*(4), 61–77. <http://shenakht.muk.ac.ir/article-1-277-en.html>
- [14] Yörük, S., & Güler, D. (2021). The relationship between psychological resilience, burnout, stress, and sociodemographic factors with depression in nurses and midwives during the COVID-19 pandemic: a cross-sectional study in Turkey. *Perspectives in psychiatric care, 57*(1), 390–398. <https://onlinelibrary.wiley.com/doi/abs/10.1111/ppc.12659>
- [15] Di Giuseppe, M., Nepa, G., Prout, T. A., Albertini, F., Marcelli, S., Orrù, G., & Conversano, C. (2021). Stress, burnout, and resilience among healthcare workers during the COVID-19 emergency: the role of defense mechanisms. *International journal of environmental research and public health, 18*(10). <https://doi.org/10.3390/ijerph18105258>
- [16] Akgemci, T., Demirsel, M. T., & Kara, Ö. (2013). The effect of psychological resilience on employees' burnout level. *Academic journal of interdisciplinary studies, 2*(11), 122. <https://www.richtmann.org/journal/index.php/ajis/article/view/1470>
- [17] Amiri, S., & Roshani, G. (2022). Modeling the impact of Covid-19's stress and resilience on job burnout using radial basis functions - artificial neural network the case of knowledge-based companies. *Research in production and operations management, 13*(2), 23–43. (In Persian). <https://doi.org/10.22108/jpom.2022.131194.1407>