

The Mediating Role Of Presenteeism in The Effect of Perceived Job Insecurity on Emotional Exhaustion Levels: A Study on Accounting Professionals¹

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Abstract

This study examines the mediating function of presenteeism in the association between perceived job insecurity and emotional exhaustion among accounting professionals. Empirical data were obtained from 203 practitioners through a structured survey instrument. The hypothesized research model was tested using Structural Equation Modeling (SEM), and the mediation effect was assessed through bootstrap procedures based on 5,000 resamples to ensure the robustness of indirect effect estimates. The findings reveal that perceived job insecurity exerts a statistically significant and positive influence on emotional exhaustion, while demonstrating a significant negative effect on presenteeism. In turn, presenteeism is found to be negatively and significantly related to emotional exhaustion. The bootstrap results confirm the presence of a statistically significant partial mediation effect, consistent with a complementary mediation framework. These results indicate that job insecurity intensifies emotional exhaustion not only through direct psychological strain but also indirectly through diminished cognitive engagement and reduced functional work capacity.

Key words: Presenteeism, Perceived Job Insecurity, Emotional Exhaustion, Mediating Effect

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1. Introduction

In the context of a highly volatile global economy shaped by rapid technological advancements, workforce restructuring, and the proliferation of flexible employment models, job insecurity has become a prominent psychosocial risk factor in modern organizational settings. Job insecurity refers to an individual's subjective perception of potential job loss or the deterioration of important job characteristics in the future, rather than an objectively verifiable employment condition (Sverke et al., 2002). Distinct from actual unemployment, the uncertainty and anticipation associated with a possible loss of employment generate a sustained stress response, which may produce more profound psychological consequences than job loss itself (De Witte et al., 2016). Extensive empirical evidence indicates that perceived job insecurity is inversely related to key indicators of employee well-being, including job satisfaction and organizational commitment, while simultaneously increasing the likelihood of strain-related outcomes such as burnout and emotional exhaustion (Cheng & Chan, 2008; Lee et al., 2018). Emotional exhaustion, widely recognized as the central dimension of burnout, denotes a condition of emotional depletion arising from chronic exposure to occupational stressors (Maslach et al., 2001). From the perspective of Conservation of Resources (COR) theory, job insecurity threatens individuals' valued resources—such as employment stability, income continuity, and professional identity—thereby initiating a resource loss spiral that culminates in emotional exhaustion (Hobfoll, 2001). In response to perceived employment threats, employees may adopt various coping strategies aimed at preserving their positions and signaling indispensability. One increasingly prevalent behavioral response is presenteeism, defined as attending work despite physical or psychological health problems that would normally justify absence (Johns, 2010). Although often interpreted as an indicator of dedication, presenteeism may reflect hidden strain and fear-driven attendance, particularly under conditions of job insecurity (Miraglia & Johns, 2016). By continuing to work while ill, employees further deplete their already strained personal resources, potentially accelerating the progression toward emotional exhaustion.

Theoretical integration suggests that presenteeism may operate as a behavioral mechanism linking job insecurity to emotional exhaustion. When employees perceive their jobs to be at risk, they may increase attendance behaviors—even under ill-health conditions—to avoid negative evaluations or redundancy risks. However, this short-term coping strategy may paradoxically intensify long-term strain by limiting recovery opportunities and exacerbating resource depletion (Demerouti et al., 2009). Empirical findings indicate that job insecurity predicts health-related attendance behaviors and that presenteeism, in turn, is associated with increased burnout symptoms and reduced psychological well-being (Gilbreath & Karimi, 2012; Schaufeli, 2017). Despite the growing literature on job insecurity and burnout, the behavioral processes through which perceived job insecurity translates into emotional exhaustion remain insufficiently clarified, particularly within professional groups characterized by high responsibility, ethical pressure, and performance accountability. Accounting

professionals represent a salient occupational context in this regard. The profession involves strict regulatory compliance, deadline pressure, client expectations, and reputational risks, all of which may amplify the psychological consequences of perceived employment instability. Despite the well-established association between job insecurity and adverse psychological outcomes, empirical investigations addressing the underlying mediating mechanisms—particularly within the accounting profession—remain relatively scarce. In response to this gap, and grounded in Conservation of Resources (COR) theory as well as established job stress models, the present study explores the mediating role of presenteeism in the relationship between perceived job insecurity and emotional exhaustion among accounting professionals. By synthesizing perspectives on psychological strain with behavioral coping processes, this research aims to extend the job insecurity literature in three principal respects. First, it advances understanding of how perceived employment threats translate into emotional exhaustion through health-related attendance behaviors. Second, it extends presenteeism research by positioning it as a stress-driven coping mechanism rather than merely a productivity issue. Third, it provides context-specific evidence from the accounting profession, thereby enriching the occupational stress literature with insights from a highly regulated and cognitively demanding field.

2. Literature Review

In recent years, increasing economic volatility, organizational restructuring, and intensified performance pressures have heightened employees' perceptions of job insecurity across a wide range of professions. As a salient work-related stressor, perceived job insecurity has been consistently associated with adverse psychological outcomes, most notably emotional exhaustion, which constitutes the core dimension of burnout. In response to employment uncertainty, employees may engage in maladaptive coping behaviors aimed at preserving job continuity and demonstrating commitment, among which presenteeism—attending work despite ill health—has emerged as a particularly prevalent and consequential phenomenon. Presenteeism, while often perceived as a short-term strategy to mitigate job loss risk, entails substantial costs for both individuals and organizations by accelerating resource depletion and undermining psychological well-being. Drawing primarily on Conservation of Resources theory and related job stress frameworks, a growing body of empirical research suggests that presenteeism may function as a critical behavioral mechanism through which perceived job insecurity translates into emotional exhaustion. Accordingly, the following literature review synthesizes prior theoretical and empirical studies on job insecurity, presenteeism, and emotional exhaustion, with the aim of elucidating their interrelationships and providing a conceptual foundation for examining the mediating role of presenteeism in the context of accounting professionals.

Zhu and Yang (2025) investigate the impact of job insecurity on organizational citizenship behavior (OCB) and explore the sequential mediating effects of emotional exhaustion and organizational identification within this relationship. Adopting a quantitative research design, the authors utilize data obtained from 330 employees employed across various industries in China. The

data were collected through a time-lagged survey administered at multiple intervals to reduce common method bias. The proposed hypotheses were tested using structural equation modeling, complemented by a Bootstrap-based chained mediation analysis (PROCESS Model 6). Within the conceptual framework, job insecurity was specified as the independent variable, organizational citizenship behavior as the dependent variable, and emotional exhaustion together with organizational identification as sequential mediators. The empirical findings indicate that job insecurity exerts a statistically significant and negative direct effect on OCB. Additionally, job insecurity was found to heighten emotional exhaustion, which subsequently diminishes employees' organizational identification, ultimately resulting in lower levels of organizational citizenship behavior. The mediation results further suggest that emotional exhaustion represents the primary mediating mechanism, while organizational identification assumes a meaningful yet complementary role within the sequential mediation model. Overall, the results provide robust empirical evidence that the negative impact of job insecurity on extra-role behaviors operates through intertwined emotional and cognitive processes, thereby offering a comprehensive explanation of how job insecurity undermines organizational citizenship behavior and contributing meaningfully to the job stress and organizational behavior literature.

Tumelo and Donald (2025) examine the association between perceived job insecurity and burnout by analyzing the mediating role of facades of conformity within the theoretical framework of the Job Demands–Resources (JD–R) model. The study is based on cross-sectional survey data collected from 139 employees working in various organizations across Southern Africa. Using purposive and snowball sampling strategies, the authors analyze the data through correlation techniques and regression-based mediation models. In the conceptual model, perceived job insecurity is specified as the independent variable, while emotional exhaustion and disengagement are operationalized as outcome dimensions of burnout. Facades of conformity are positioned as the mediating construct. The results indicate that perceived job insecurity is positively related to employees' tendency to adopt facades of conformity. Furthermore, both job insecurity and facades of conformity show significant positive associations with emotional exhaustion and disengagement. Bootstrapping-based mediation analyses reveal that facades of conformity partially mediate the relationship between perceived job insecurity and both burnout dimensions. These findings suggest that in response to job insecurity, employees may engage in outward displays of alignment with organizational norms and values, which, although strategically protective, generate internal psychological strain and contribute to emotional depletion and withdrawal from work. Overall, the study provides empirical evidence that facades of conformity constitute a critical behavioral mechanism through which job insecurity, conceptualized as a job demand, translates into burnout-related outcomes, thereby extending JD–R theory and contributing to a deeper understanding of how impression management strategies aimed at job preservation may paradoxically undermine employee well-being and work engagement.

Nath et al. (2024) explore the mechanisms through which job insecurity shapes subjective well-being and, in turn, contributes to presenteeism among

millennial employees. Grounded in Conservation of Resources (COR) theory and the transactional theory of stress and coping, the study adopts a sequential explanatory mixed-methods approach. The quantitative phase is based on survey data collected from 588 millennial employees working in IT and IT-enabled service firms located in the Delhi–NCR region of India. To enhance interpretive depth and validate the statistical results, the authors complement the survey findings with qualitative interviews conducted with both employees and managers. Within the proposed framework, job insecurity is conceptualized as the independent variable. The positive and negative affective dimensions of subjective well-being are positioned as mediating psychological outcomes, coping strategies (engaged and disengaged) are specified as intervening mechanisms, and presenteeism is treated as the behavioral outcome variable. Regression analyses and PROCESS-based mediation tests indicate that job insecurity is negatively related to positive affect and positively related to negative affect. The findings further reveal differentiated mediation patterns across coping strategies. Engaged coping strategies partially mediate the relationship between job insecurity and subjective well-being by significantly reducing negative affect, although they do not strengthen positive affect. In contrast, disengaged coping strategies mediate the association between job insecurity and positive affect but do not mitigate negative affect. Moreover, the results demonstrate that higher levels of positive affect are associated with lower levels of presenteeism, whereas elevated negative affect predicts increased presenteeism. These findings underscore the complex psychological and behavioral pathways linking job insecurity to workplace functioning among millennials. Overall, the study provides robust evidence that job insecurity undermines millennial employees' well-being through complex coping processes and that presenteeism emerges as an adaptive yet potentially harmful behavioral response, thereby offering an integrated psychological and behavioral explanation of how persistent job threats translate into reduced well-being and productivity in technologically volatile work contexts.

Kim et al. (2023) investigate how employment environment changes triggered by the COVID-19 pandemic influence job insecurity, presenteeism, and turnover intention among hotel employees, while also examining the moderating role of generalized anxiety disorder (GAD-7). Adopting a quantitative research design, the study utilizes survey data gathered from 351 employees working in office, engineering, food and beverage, and culinary departments of luxury hotels in South Korea between December 2021 and March 2022. The hypothesized relationships are tested using structural equation modeling alongside multiple regression analyses.

Within the proposed framework, pandemic-related employment environment changes—operationalized through the increased reliance on non-regular employees, workforce reductions, and organizational restructuring—are specified as antecedents of job insecurity. Presenteeism and turnover intention are modeled as outcome variables. Employees' anxiety levels, measured using the GAD-7 scale, are employed to categorize participants into high- and low-anxiety groups in order to assess potential moderating effects. The findings reveal that employment environment changes, particularly layoffs and the expansion of non-regular

employment, significantly increase job insecurity, which in turn positively affects both presenteeism and turnover intention. Moreover, presenteeism is found to further exacerbate turnover intention, indicating a sequential strain process. Group comparison analyses demonstrate that these relationships are significantly stronger among employees with high GAD-7 scores, suggesting that anxiety intensifies the negative behavioral and attitudinal consequences of job insecurity. Overall, the study provides robust empirical evidence that psychological vulnerability, as captured by generalized anxiety disorder, amplifies the detrimental effects of employment instability on health-related attendance behavior and withdrawal intentions, thereby extending job insecurity and hospitality management literature by integrating mental health dynamics into models of employee well-being and retention in crisis contexts.

Idris et al. (2023) analyze the longitudinal impact of quantitative job demands on presenteeism and absenteeism, emphasizing the moderating influence of quantitative job insecurity (QuanJI) and qualitative job insecurity (QualJI) within a job stress framework. Employing a longitudinal design, the study draws on multi-wave survey data collected from employees across diverse occupational settings in order to capture temporal dynamics among the focal constructs. In the proposed model, quantitative job demands are specified as the predictor variable, while presenteeism and absenteeism are conceptualized as behavioral outcomes. QuanJI and QualJI are incorporated as moderating variables that condition the magnitude and direction of the relationships between job demands and these outcomes over time. The results demonstrate that elevated quantitative job demands are positively associated with both presenteeism and absenteeism; however, the strength of these associations differs according to the type of job insecurity perceived. Quantitative job insecurity intensifies the positive link between job demands and presenteeism, suggesting that employees who perceive threats to job continuity are more inclined to attend work despite health-related strain when faced with high demands. Conversely, qualitative job insecurity strengthens the relationship between job demands and absenteeism, indicating that perceived threats to valued job attributes (e.g., career prospects or working conditions) are more likely to trigger withdrawal behaviors rather than attendance under stress. Overall, the study demonstrates that different forms of job insecurity function as distinct contextual stressors that differentially channel job demands into either presenteeism or absenteeism over time, thereby contributing to a more nuanced understanding of how workload pressures translate into health-related attendance behaviors under conditions of employment uncertainty.

Chirumbolo et al. (2022) examine the interrelationships between job insecurity, life uncertainty, and psychosocial well-being—specifically job satisfaction and burnout—within the framework of transactional stress theory. The study is based on cross-sectional survey data collected from 357 Italian employees during the COVID-19 pandemic. Utilizing validated self-report instruments, the authors analyze the data through correlation analyses and structural equation modeling with latent constructs. In the conceptual model, job insecurity is positioned as the independent variable, whereas job satisfaction and burnout represent core indicators of psychosocial well-being. Life uncertainty—defined as

individuals' perceptions of instability and precariousness concerning both their present and future life circumstances-is specified as the mediating variable. The empirical findings reveal that job insecurity and life uncertainty are negatively associated with job satisfaction and positively associated with burnout. More critically, path analysis demonstrates that life uncertainty fully mediates the relationship between job insecurity and psychosocial well-being outcomes. This suggests that the adverse effects of job insecurity on employee well-being are transmitted indirectly through heightened perceptions of existential instability. These results underscore life uncertainty as a central psychological mechanism through which employment-related threats extend beyond the workplace into broader life domains. By illustrating how work-related insecurity spills over into general life perceptions and intensifies emotional exhaustion while diminishing job satisfaction, the study contributes to the job insecurity literature, particularly in contexts marked by pronounced socioeconomic turbulence.

Petitta and Jiang (2020) investigate the role of emotional contagion in the development of employee burnout by advancing a moderated mediation framework in which job insecurity functions as the mediating mechanism and group member prototypicality operates as a boundary condition. Based on survey data gathered from employees in organizational contexts, the study employs a quantitative design and evaluates the proposed relationships through regression-based moderated mediation analyses. Within the conceptual model, emotional contagion is specified as the predictor variable, burnout as the dependent variable, job insecurity as the intervening mechanism, and group member prototypicality as the moderator influencing the magnitude of the indirect effects. The empirical results demonstrate that emotional contagion is positively related to burnout, and this association is partially transmitted through heightened perceptions of job insecurity. Furthermore, the moderated mediation analysis reveals that the indirect effect of emotional contagion on burnout via job insecurity is more pronounced among employees perceived as less prototypical members of their work group. This finding suggests that peripheral or marginal group status intensifies susceptibility to perceived insecurity and stress, thereby exacerbating burnout risk. Overall, the study provides robust evidence that emotional contagion operates as a social stressor whose detrimental impact on burnout unfolds through job insecurity and is contingent upon employees' social standing within the group, thereby extending stress and burnout theories by integrating emotional, cognitive, and social-contextual mechanisms within a unified explanatory framework.

Zhang et al. (2020) explore the association between job insecurity and emotional exhaustion among nurses, focusing on the mediating function of presenteeism and the moderating influence of perceived supervisor support. The study is grounded in Conservation of Resources (COR) theory and the Job Demands-Resources (JD-R) model. Adopting a quantitative research design, the authors analyze survey data obtained from 330 nurses working in comprehensive hospitals in Henan Province, China. The hypothesized relationships are examined using structural equation modeling and hierarchical regression analyses supported by bias-corrected bootstrap techniques to test a moderated mediation framework. Within the proposed model, job insecurity is specified as the independent variable, emotional exhaustion as the outcome variable, and presenteeism behavior as the

mediating mechanism. Perceived supervisor support is conceptualized as a moderating job resource that conditions the second stage of the mediation process. The findings indicate that job insecurity is positively related to both presenteeism and emotional exhaustion. Furthermore, presenteeism partially mediates the relationship between job insecurity and emotional exhaustion, suggesting that employees respond to insecurity by attending work despite strain, which subsequently heightens emotional depletion. Importantly, supervisor support significantly attenuates the positive association between presenteeism and emotional exhaustion. The indirect effect of job insecurity on emotional exhaustion through presenteeism is strongest when supervisor support is low and diminishes to non-significance under high levels of supervisory support. These results underscore the buffering role of job resources in mitigating the detrimental psychological consequences of job insecurity. Overall, the study provides robust empirical evidence that presenteeism constitutes a key behavioral pathway through which job insecurity depletes nurses' emotional resources, while supervisory support operates as a critical protective factor that buffers the adverse psychological consequences of working while ill, thereby offering an integrated explanation of how employment insecurity translates into burnout in high-demand healthcare settings and extending presenteeism and job stress research within an Eastern cultural context.

Charkhabi (2018) examines the association between qualitative job insecurity and employees' psychological and behavioral well-being, while also assessing whether cognitive appraisals—specifically hindrance and challenge appraisals—moderate these relationships within the framework of appraisal theory. The study is based on cross-sectional survey data collected from 250 healthcare professionals employed in a large public hospital in Iran and adopts a quantitative research design. In the analytical model, qualitative job insecurity is specified as the independent variable. Job satisfaction and emotional exhaustion are operationalized as indicators of psychological well-being, whereas absenteeism and presenteeism represent behavioral well-being outcomes. Hindrance and challenge appraisals are incorporated as moderating variables. Correlation analyses and regression-based moderation tests conducted via PROCESS are used to evaluate the proposed relationships. The findings indicate that qualitative job insecurity is negatively associated with job satisfaction and positively associated with emotional exhaustion. Regarding behavioral outcomes, the results show a significant negative relationship with presenteeism but no statistically significant association with absenteeism. Moderation analyses reveal that hindrance appraisals significantly intensify the negative psychological effects of qualitative job insecurity, strengthening both the decline in job satisfaction and the increase in emotional exhaustion. However, no moderating effects are observed for behavioral outcomes. Contrary to theoretical expectations, challenge appraisals do not mitigate the adverse consequences of job insecurity; in the case of job satisfaction, they slightly reinforce the negative association. Overall, the results suggest that employees predominantly respond to qualitative job insecurity through psychological reactions rather than overt behavioral withdrawal. Moreover, hindrance-oriented cognitive appraisals emerge as a critical vulnerability factor that amplifies the detrimental impact of job insecurity on employee well-being.

Jiang and Probst (2017) analyze the association between job insecurity and burnout by examining the moderating influence of macro-level income inequality within a multilevel stress framework. Income inequality is conceptualized at both the country and U.S. state levels, allowing the authors to assess contextual variation across different socioeconomic environments. The study draws on large-scale secondary datasets combined with employee survey data, integrating individual-level measures with contextual indicators of income inequality operationalized through Gini coefficients. Hierarchical linear modeling (HLM) is employed to test cross-level interaction effects. In the analytical model, job insecurity is specified as the individual-level predictor, burnout as the outcome variable, and income inequality as a higher-level contextual moderator. The results indicate that job insecurity is positively related to burnout. Moreover, this relationship is significantly stronger in environments characterized by elevated income inequality. These findings suggest that broader socioeconomic disparities exacerbate the psychological consequences of perceived employment insecurity, highlighting the importance of contextual factors in shaping employee stress outcomes. Specifically, employees working in countries or states with greater income disparities experience stronger adverse effects of job insecurity on burnout, whereas the relationship is weaker in more egalitarian contexts. These results support the notion that income inequality functions as a contextual stress amplifier by heightening perceptions of resource scarcity and competition, thereby exacerbating the psychological strain associated with job insecurity. Overall, the study provides compelling evidence that the consequences of job insecurity are not uniform across contexts but are shaped by broader socioeconomic structures, offering a nuanced contribution to job stress theory by integrating macro-level inequality into models of employee well-being.

3. Methodology

This research employs a quantitative design to investigate whether presenteeism functions as a mediating mechanism in the association between perceived job insecurity and emotional exhaustion among accounting professionals. Consistent with this objective, data were gathered using a cross-sectional survey administered at a single point in time. The hypothesized theoretical framework was evaluated through Structural Equation Modeling (SEM), a multivariate technique that permits the simultaneous estimation of both direct and indirect effects among latent constructs. Within the proposed model, perceived job insecurity is specified as the exogenous variable, emotional exhaustion as the endogenous outcome variable, and presenteeism as the intervening construct. To control for potential demographic influences on emotional exhaustion, gender and work experience were incorporated as control variables.

The target population comprises accounting professionals actively engaged in practice. Data were obtained through a structured questionnaire distributed via online platforms and/or face-to-face administration. Participation was voluntary, and respondents were informed that their responses would remain confidential and anonymous. A total of 203 valid responses were retained for analysis. Given the structural complexity of the model and the number of observed indicators, the

sample size exceeds the minimum recommendations for SEM applications (Hair et al., 2019), thereby providing adequate statistical power and supporting the stability and reliability of the estimated model parameters.

The data analysis proceeded through multiple systematic stages. In the initial phase, Confirmatory Factor Analysis (CFA) was conducted to assess the adequacy of the measurement model in terms of validity and reliability. Construct validity was evaluated by examining standardized factor loadings alongside global model fit indices. Convergent validity was determined through Composite Reliability (CR) and Average Variance Extracted (AVE) values, whereas discriminant validity was assessed using the Fornell–Larcker criterion. Internal consistency reliability was further verified through Cronbach’s alpha coefficients. Subsequently, key statistical assumptions were examined prior to testing the structural relationships. Both univariate and multivariate normality were evaluated using skewness and kurtosis statistics as well as Mardia’s coefficient. The Durbin–Watson statistic was calculated to assess potential autocorrelation issues, while Variance Inflation Factor (VIF) and Tolerance values were analyzed to detect multicollinearity among the variables. In the final stage, the structural relationships hypothesized in the research model were tested using Structural Equation Modeling (SEM). Overall model fit was assessed through a set of commonly reported fit indices, including the Chi-square to degrees of freedom ratio (CMIN/DF), Comparative Fit Index (CFI), Tucker–Lewis Index (TLI), Goodness-of-Fit Index (GFI), and Root Mean Square Error of Approximation (RMSEA), in accordance with established threshold criteria recommended in the literature (Hu & Bentler, 1999; Hair et al., 2019).

Finally, the mediating effect of presenteeism was tested using the bootstrap resampling method (5,000 resamples, 95% bias-corrected confidence interval), as recommended by Hayes (2018). Mediation type was interpreted in accordance with Zhao et al. (2010), distinguishing between complementary and competitive mediation.

4. Findings

Demographic Findings

The demographic characteristics of the 203 respondents were examined through frequency analysis. The sample consisted predominantly of male participants (81.3%), while female respondents represented 18.7% of the total sample. With respect to age distribution, 11.3% of the participants were between 18 and 26 years old, 26.6% were aged 27–35, 35.0% fell within the 36–44 age range, and 27.1% were 45 years of age or older. In terms of marital status, the majority of respondents were married (77.8%), whereas 22.2% were single. Regarding educational attainment, 9.9% of the participants had completed high school, 6.4% held an associate degree, 55.7% possessed a bachelor’s degree, and 28.1% had attained a postgraduate qualification. These figures indicate that the sample is largely composed of experienced and highly educated accounting professionals. Finally, regarding professional experience, 14.8% had 0-5 years, 10.8% had 6-10 years, 17.7% had 11-15 years, 19.2% had 16-20 years, and 37.4% had more than 21 years of experience.

Confirmatory factor analysis (CFA) and validation of the measurement model

Confirmatory Factor Analysis (CFA) was performed to evaluate the psychometric adequacy of the measurement model, which includes the latent constructs of Job Insecurity, Emotional Exhaustion, and Presenteeism. In line with the theoretical structure of the Stanford Presenteeism Scale (SPS-6), Presenteeism was specified as a second-order latent construct reflected by two first-order dimensions: Completing Work and Avoiding Distraction. This hierarchical modeling approach enables a more comprehensive representation of the multidimensional nature of presenteeism.

Construct validity refers to the extent to which a measurement instrument accurately captures the theoretical concept it is intended to assess (Sekaran & Bougie, 2016). To examine construct validity, CFA was conducted and standardized factor loadings, along with global model fit indices, were evaluated. Convergent validity was assessed through the calculation of Composite Reliability (CR) and Average Variance Extracted (AVE) values. In addition, internal consistency reliability was examined using Cronbach's alpha coefficients to ensure the stability and consistency of the measurement scales.

Table 1. Factor Loadings, Validity and Reliability Statistics

Variables	Items	Factor Loadings (λ)	CR	AVE	MSV	ASV	Cronbach's Alpha
Job Insecurity	J11	.837	.880	.652	.454	.256	.876
	J12	.602					
	J13	.854					
	J14	.904					
Emotional Exhaustion	EE1	.858	.938	.716	.504	.370	.937
	EE2	.760					
	EE3	.780					
	EE4	.902					
	EE5	.905					

	EE6	.862						
Presenteeism	<i>Completing Work (P1-P3)</i>	.448 (2nd Order)	.851	.661	.182	.135	.836	.817
	<i>Avoiding Distraction (P4-P6)</i>	.996 (2nd Order)	.805	.583	.504	.309	.796	

In the initial phase, the adequacy of the measurement model was evaluated by analyzing standardized factor loadings and global fit indices. As reported in Table 1, all first-order factor loadings were statistically significant ($p < .001$), with values ranging between 0.602 and 0.960, indicating satisfactory item–construct relationships. Regarding the higher-order structure of Presenteeism, the second-order analysis revealed a very strong loading for the Avoiding Distraction dimension ($\lambda = 0.996$) and a statistically significant, albeit comparatively lower, loading for Completing Work ($\lambda = 0.448$, $p < .001$). This configuration suggests that, within the present sample, presenteeism is primarily manifested through difficulties in sustaining concentration rather than through the inability to complete assigned tasks.

The measurement model demonstrated acceptable to good overall fit ($\chi^2 = 187.826$, $df = 99$, $p < .001$; $CMIN/DF = 1.897$; $CFI = 0.962$; $TLI = 0.954$; $GFI = 0.896$; $RMSEA = 0.067$), in line with established cutoff criteria (Hu & Bentler, 1999; Hair et al., 2019). The RMSEA value of 0.067 falls below the commonly accepted threshold of 0.08, indicating reasonable approximation error, while the CFI value exceeds the recommended 0.95 criterion, supporting strong incremental fit. Although the GFI value is slightly below the conventional 0.90 benchmark, it remains within an acceptable range considering the structural complexity of the model and the sample size (Doll et al., 1994).

Reliability and convergent validity were further examined using Cronbach’s alpha, Composite Reliability (CR), and Average Variance Extracted (AVE). Consistent with conventional standards, Cronbach’s alpha coefficients above 0.70 indicate satisfactory internal consistency (Nunnally, 1978). Moreover, CR values exceeding 0.70 and AVE values above 0.50 provide evidence of convergent validity (Fornell & Larcker, 1981). As presented in Table 1, CR values ranged from 0.805 to 0.938, and AVE values ranged from 0.583 to 0.716, satisfying the recommended thresholds. Collectively, these results confirm that the constructs exhibit adequate reliability and convergent validity.

Discriminant validity was assessed using the Fornell–Larcker criterion. As shown in Table 2, the square root of the AVE for each construct (displayed on the diagonal) exceeded its highest correlation with any other construct, thereby supporting discriminant validity. Additionally, AVE values for all constructs were

greater than both the Maximum Shared Variance (MSV) and the Average Shared Variance (ASV), further confirming that each latent construct explains more variance in its own indicators than it shares with other variables (Fornell & Larcker, 1981; Hair et al., 2019). For example, Emotional Exhaustion demonstrated an AVE of 0.716, surpassing its MSV (0.504) and ASV (0.370). Similarly, Job Insecurity exhibited an AVE of 0.652, which exceeded its MSV (0.454) and ASV (0.256). The consistent pattern whereby MSV values remained below corresponding AVE values provides robust evidence for discriminant validity and suggests that common method bias is unlikely to substantially threaten the integrity of the measurement model (Podsakoff et al., 2003).

Assessment of Statistical Assumptions

In perception-based survey research, statistical concerns such as multicollinearity and autocorrelation may threaten the robustness of the findings. To mitigate these potential biases, several diagnostic procedures were implemented. The independence of residuals was examined using the Durbin–Watson statistic, which yielded a value of 1.959. Since values between 1.5 and 2.5 are generally interpreted as indicating the absence of autocorrelation, this result suggests that the residuals are statistically independent (Hair et al., 2019).

To assess the presence of multicollinearity among predictor variables, Variance Inflation Factor (VIF) and Tolerance statistics were calculated. The VIF values ranged from 1.245 to 2.134, while Tolerance values varied between 0.469 and 0.803 (Completing Work: Tolerance = 0.803, VIF = 1.245; Emotional Exhaustion: Tolerance = 0.487, VIF = 2.054; Avoiding Distraction: Tolerance = 0.469, VIF = 2.134). Established criteria indicate that Tolerance values above 0.10 (Menard, 2002) and VIF values below 5 (Hair et al., 2019; Shrestha, 2020) reflect the absence of problematic multicollinearity. Accordingly, the results confirm that collinearity does not pose a concern in the present model.

Prior to estimating the structural model, distributional properties and regression assumptions were systematically evaluated. Univariate normality was examined through skewness and kurtosis statistics for each observed variable. All values fell within the commonly accepted thresholds of approximately ± 1.5 for skewness and ± 2.0 for kurtosis, indicating no substantial deviations from normality (George & Mallery, 2010; Tabachnick & Fidell, 2019). Multivariate normality was assessed using Mardia's coefficient, which was calculated as 68.180. This value was compared against the critical benchmark defined by $p(p + 2)$, where p represents the number of observed variables ($16 \times 18 = 288$). Because the obtained Mardia's coefficient (68.180) was considerably lower than the critical threshold (288), the assumption of multivariate normality was deemed to be satisfied (Teo et al., 2013).

Descriptive statistics and correlations

Descriptive statistics and bivariate relationships among the study variables are summarized in Table 2. Specifically, the table reports the means, standard deviations, Pearson correlation coefficients, as well as skewness and kurtosis values for each construct. These statistics provide preliminary insight into the central

tendencies, dispersion patterns, distributional properties, and interrelationships among the variables included in the analysis.

Table 2. Descriptive Statistics and Correlation Coefficients of Variables

Variables		(1)	(2)	(3)	Mean	SD	Skew.	Kur.
1. Job Insecurity	r	(.808)			2.856	1.065	.243	-.843
2. Emotional Exhaustion	r	.674**	(.846)		3.319	1.136	-.267	-.868
3. Presenteeism	r	-.448**	-.646**	(.728)	2.671	0.864	.226	-.284

Note: $n=203$; Square roots of Average Variance Extracted (AVE) are shown on the diagonal in bold. ** Correlation is significant at the 0.01 level (2-tailed).

The correlation matrix reported in Table 2 reveals statistically significant associations among the core study variables. Job Insecurity demonstrates a strong and positive correlation with Emotional Exhaustion ($r = 0.674$, $p < .01$), indicating that higher levels of perceived insecurity are associated with greater emotional depletion. In contrast, Job Insecurity is negatively correlated with Presenteeism ($r = -0.448$, $p < .01$), suggesting that increased insecurity is linked to diminished functional work capacity.

Moreover, Presenteeism exhibits a significant negative relationship with Emotional Exhaustion ($r = -0.646$, $p < .01$). This pattern implies that higher levels of work functioning and concentration—conceptualized here as greater presenteeism capacity—are associated with lower levels of emotional exhaustion. Collectively, these correlations provide preliminary support for the hypothesized structural relationships.

Structural Equation Model and Mediating Effect Analysis

In the initial phase of the analysis, the measurement model (see Figure 1) was estimated and confirmed to demonstrate satisfactory psychometric properties. Following the validation of the measurement structure, the structural model was subsequently examined to test the hypothesized relationships among the latent constructs.

The goodness-of-fit statistics for the structural model indicate an acceptable to strong level of model fit ($\chi^2/df = 1.897$; RMSEA = 0.067; GFI = 0.896; CFI = 0.962; TLI = 0.954). These values fall within recommended threshold ranges, suggesting that the proposed structural framework adequately represents the observed data and supports the validity of the hypothesized paths.

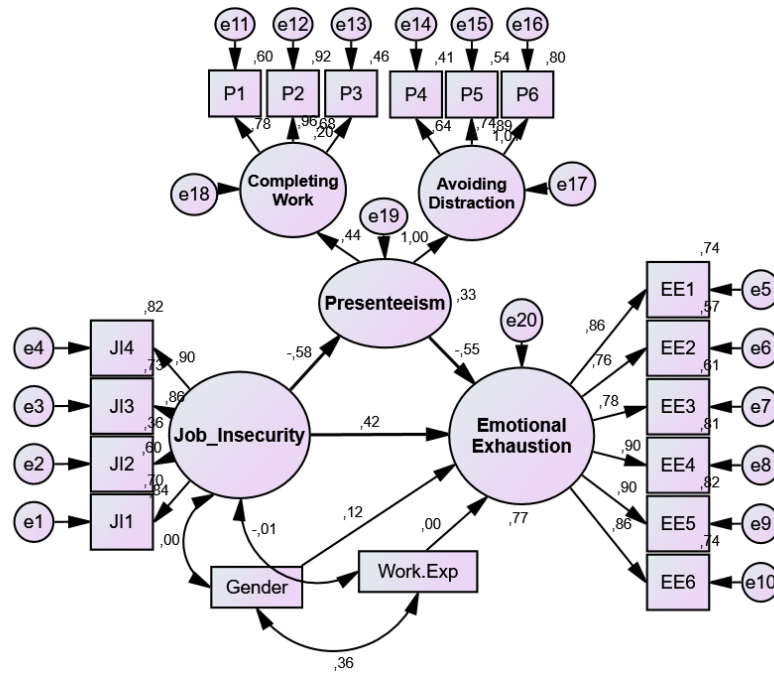


Figure 1: Structural Equation Model

The parameter estimates of the structural equation model are presented in Table 3. As part of the analysis, Gender and Work Experience were incorporated as control variables to account for potential demographic influences on Emotional Exhaustion. The results indicate that Gender has a statistically significant effect on Emotional Exhaustion ($\beta = 0.117, p < .01$), suggesting that emotional exhaustion levels vary meaningfully across gender groups. In contrast, Work Experience does not exhibit a statistically significant association with Emotional Exhaustion ($\beta = -0.001, p > .05$), indicating that tenure in the profession does not appear to be a determining factor in explaining variations in emotional exhaustion within this sample.

Table 3: Parameter Estimation Values for SEM Analysis

Dep. Variable		Ind. Variable	β	S.E.	C.R.	p
Presenteeism	←	Job Insecurity	-.577	.055	-4.235	***
Emo. Exhaustion	←	Presenteeism	-.554	.338	-4.518	***
Emo. Exhaustion	←	Job Insecurity	.423	.096	4.904	***

* Beta = Standardized beta coefficient; S.E. = Standard error; C.R. = Critical rate; p = Significance; *** $p < 0.001$.

As reported in Table 3, Job Insecurity exerts a statistically significant negative effect on Presenteeism ($\beta = -0.577, p < .001$), indicating that higher levels of perceived insecurity are associated with reduced functional work capacity. At

the same time, Job Insecurity demonstrates a positive and significant impact on Emotional Exhaustion ($\beta = 0.423$, $p < .001$), suggesting that insecurity directly intensifies emotional depletion. Furthermore, Presenteeism is negatively and significantly related to Emotional Exhaustion ($\beta = -0.554$, $p < .001$), implying that greater work functioning and concentration are associated with lower levels of emotional exhaustion. To assess the mediating mechanism, the structural model was re-estimated using the Bootstrap procedure with 5,000 resamples and a 95% confidence interval. This approach is considered more robust and statistically reliable than traditional methods such as the Baron and Kenny procedure or the Sobel test, particularly for evaluating indirect effects (Hayes, 2018).

Table 4: Parameter Estimation Values Regarding the Mediating Effect

Ind. Var	Mediator	Dep. Var.	Effect	Confidence Interval	
				Lower	Upper
Job Insecurity	Presenteeism	Emotional Exhaustion	.319	.178	.495

Note: *** $p < .001$. CI = 95% Bias-Corrected Confidence Interval.

According to Table 4, the confidence interval values for the indirect effect of Job Insecurity on Emotional Exhaustion through Presenteeism (Lower=0.178, Upper=0.495) do not include “zero”, which indicates that this effect is statistically significant (Hayes, 2018).

According to Zhao and colleagues (2010), “when evaluating mediation effects, if path c (direct effect) is significant and the product of paths a x b (indirect effect) is positive (and significant), it indicates complementary mediation” (Zhao et al., 2010).

In this study:

1. The direct effect of Job Insecurity on Emotional Exhaustion is significant and positive ($\beta=0.423$).
2. The indirect effect is significant and positive ($\beta=0.319$).
3. Both effects point in the same theoretical direction (increasing exhaustion).

Within the framework of the findings presented in Tables 3 and 4, the conditions for complementary mediation were met. This suggests that Presenteeism partially mediates the relationship between Job Insecurity and Emotional Exhaustion, while a direct effect also remains. Complementary mediation indicates that Presenteeism explains part of the mechanism by which Job Insecurity impacts Exhaustion. The stress of insecurity creates exhaustion directly, and it also degrades work functionality (presenteeism), which in turn creates further exhaustion.

The identification of complementary mediation is theoretically significant. Unlike competitive mediation (where the mediator suppresses the effect), complementary mediation suggests consistent pathways. Job insecurity hurts employees through two distinct but reinforcing channels:

1. The Anxiety Channel (Direct): The raw stress of uncertainty directly burns out the employee.
2. The Performance Channel (Indirect): Insecurity creates a cognitive deficit (distraction/reduced functionality), which likely induces feelings of inefficacy or frustration, further feeding the burnout.

5. Discussion and Practical Implications

This study provides robust evidence for a model in which job insecurity precipitates emotional exhaustion both directly and indirectly through its erosion of functional work ability (presenteeism). The identification of complementary mediation underscores the compounding nature of this stressor, which depletes resources through multiple, reinforcing pathways. By integrating Conservation of Resources (COR) Theory (Hobfoll, 1989) with insights from Social Exchange Theory, our findings offer a nuanced explanation for this process.

The findings strongly align with COR Theory. Job insecurity constitutes a primary threat to key resources (e.g., stability, status), leading to direct resource depletion (emotional exhaustion). The mediation pathway reveals a secondary resource loss: the cognitive capacity to maintain focus. The anxiety of insecurity impairs the ability to avoid distraction - the core aspect of presenteeism in our sample - which then accelerates a loss spiral, resulting in more severe exhaustion.

A critical insight arises from the measurement model. The second-order factor loading for "Avoiding Distraction" on Presenteeism was near unity (0.996), while "Completing Work" was moderate (0.448). This suggests that for this sample of experienced professionals, "presenteeism" is phenomenologically experienced primarily as a loss of concentration. The anxiety of job insecurity does not necessarily stop them from completing tasks (perhaps due to fear of losing the job), but it severely hampers their cognitive focus.

Addressing the "Distraction" Factor: Managers often focus on physical attendance. However, this study shows that the ability to avoid distraction is the key component of presenteeism linking insecurity to burnout. This "distraction" becomes a significant psychological cost, contributing heavily to burnout. Interventions should focus on cognitive support: During periods of organizational uncertainty, interventions such as providing "focus time", minimizing non-essential interruptions, and ensuring clear, consistent communication are critical to reduce the cognitive load that fuels the insecurity-exhaustion pipeline.

The Hidden Cost of Insecurity: Organizations undergoing restructuring often view job insecurity as a "motivator" for short-term productivity. This data refutes that notion. Insecurity significantly reduces functional ability ($\beta=-0.577$). The perceived gain in "hustle" is likely an illusion, masking a deep loss in cognitive focus and a rapid accumulation of exhaustion.

Support for Experienced Employees: The sample was heavily skewed towards experienced (21+ years) and married employees. This demographic usually represents the organizational core. If this core group is experiencing high exhaustion ($M=3.32$) and distraction due to insecurity, the organization risks losing its institutional memory and stability. Retention strategies should explicitly address security and stability for senior staff.

6. Conclusions

This study set out to clarify the mechanism through which perceived job insecurity translates into emotional exhaustion among accounting professionals by examining the mediating role of presenteeism. The findings provide robust empirical support for a complementary partial mediation model. Specifically, job insecurity significantly increased emotional exhaustion ($\beta = 0.423$, $p < .001$) and significantly reduced presenteeism ($\beta = -0.577$, $p < .001$), while presenteeism was negatively associated with emotional exhaustion ($\beta = -0.554$, $p < .001$). Bootstrap analysis further confirmed a significant indirect effect ($\beta = 0.319$, 95% CI [0.178, 0.495]), demonstrating that job insecurity depletes employees' emotional resources both directly and indirectly through diminished functional work capacity.

Theoretically, these findings extend Conservation of Resources (COR) theory by identifying a behavioral–cognitive pathway through which resource threat evolves into resource loss. While prior research has predominantly treated presenteeism as a productivity-related phenomenon, this study positions it as a stress-induced mechanism embedded within the insecurity–burnout process. The results indicate that job insecurity does not merely generate emotional strain; it also impairs employees' ability to maintain cognitive focus, thereby accelerating exhaustion. Notably, the “Avoiding Distraction” dimension emerged as the dominant component of presenteeism, suggesting that in cognitively demanding professions such as accounting, the primary manifestation of insecurity is not task non-completion but attentional fragmentation. From a practical perspective, the findings challenge the assumption that job insecurity may function as a short-term motivational tool. On the contrary, the substantial negative effect of insecurity on functional work capacity suggests hidden organizational costs in the form of cognitive impairment and cumulative exhaustion. Organizations operating under conditions of restructuring or economic uncertainty should therefore prioritize transparent communication, psychological safety climates, and workload management practices that protect employees' attentional resources. Particular attention should be directed toward experienced professionals, who constitute the institutional core of organizations and may experience heightened strain under perceived instability.

Despite its contributions, this study is limited by its cross-sectional design, which restricts causal inference. Future research should employ longitudinal or multi-wave designs to examine potential resource loss spirals over time. Additionally, testing the model across different occupational groups and cultural contexts would enhance generalizability. Incorporating moderating variables such as supervisor support, psychological safety, or organizational justice may further clarify boundary conditions of the mediation mechanism. Qualitative approaches could also provide deeper insight into how distraction is experienced and interpreted under conditions of employment uncertainty.

This research elucidates the mechanism by which job insecurity erodes employee well-being. The findings reveal that insecure employees are not only stressed but are often functionally impaired by distraction, and this impairment

serves as a critical vehicle for emotional exhaustion. By validating a complementary mediation model, this study underscores the necessity for organizational interventions that address both the source of insecurity and its cognitive consequences. The robust statistical evidence provided here offers a reliable foundation for evidence-based management practices aimed at protecting workforce sustainability during turbulent times.

This study is limited by its cross-sectional design, which prevents causal claims regarding the “spiral” effects of COR theory. Longitudinal designs are needed to track how distraction leads to exhaustion over time. Future research should investigate if the dominance of the “Avoiding Distraction” dimension holds true in blue-collar or less educated samples, or if “Completing Work” becomes more salient there.

In conclusion, this study demonstrates that job insecurity undermines employee well-being not only through direct psychological stress but also through subtle yet consequential cognitive impairment. By identifying presenteeism as a reinforcing mechanism within this process, the research offers a more comprehensive explanation of how employment instability translates into emotional exhaustion and highlights the strategic importance of safeguarding both emotional and cognitive resources in turbulent organizational environments.

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