

# EXPLORING THE MEDIATING ROLE OF ACADEMIC PROCRASTINATION IN ACADEMIC BURNOUT AND INTERNET ADDICTION AMONG ACCOUNTING STUDENTS IN JAKARTA

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how these behaviours contribute to problematic internet use. The findings suggest that academic burnout significantly predicts both procrastination and internet addiction, with academic procrastination serving as a crucial mediator. These results highlight the importance of addressing procrastination behaviours to mitigate internet addiction and improve students' academic well-being. The study offers practical insights for educators and counsellors aiming to develop targeted interventions for reducing burnout, procrastination, and internet dependency among accounting university students.

## ABSTRAK

Studi ini mengeksplorasi variabel-variabel yang mempengaruhi niat perilaku belanja bahan makanan secara daring pasca-pandemi dari konsumen Indonesia. Studi ini menyelidiki peran mediasi prokrastinasi akademik dalam hubungan antara kelelahan akademik dan kecanduan internet di kalangan mahasiswa di Jakarta. Menggunakan desain potong lintang, data dikumpulkan dari sampel mahasiswa yang beragam untuk meneliti bagaimana kelelahan akademik mempengaruhi perilaku prokrastinasi dan, selanjutnya, bagaimana perilaku ini berkontribusi pada penggunaan internet yang bermasalah. Temuan tersebut menunjukkan bahwa kelelahan akademik secara signifikan memprediksi baik penundaan tugas maupun kecanduan internet, dengan penundaan akademik berfungsi sebagai mediator penting. Hasil ini menyoroti pentingnya menangani perilaku prokrastinasi untuk mengurangi kecanduan internet dan meningkatkan kesejahteraan akademik siswa. Studi ini menawarkan wawasan praktis bagi pendidik dan konselor yang bertujuan untuk mengembangkan intervensi yang ditargetkan guna mengurangi kelelahan, penundaan, dan ketergantungan internet di kalangan mahasiswa akuntansi.

## ABSTRACT

This study explores the variables influencing the post-pandemic online grocery behavioural intention of Indonesian consumers. This study investigates the mediating role of academic procrastination in the relationship between academic burnout and internet addiction among college students in Jakarta. Using a cross-sectional design, data were collected from a diverse sample of students to examine how academic burnout influences procrastination behaviours and, subsequently,

## Introduction

Academic burnout poses a significant threat to students' well-being and academic performance. It is a long-term disorder that involves an emotional fatigue, depersonalization, and diminished senses of personal achievement and is often provoked by a high academic workload, a lack of sleep, family responsibilities, and a lack of physical activity, a poor time management, and unrealistic expectations in the educational field (Patel *et al.*, 2018). Burnout not only diminishes students' motivation but also compromises their ability to succeed academically (Haryanto, 2024; Kim *et al.*, 2015). Moreover, anxiety and depression are closely linked to the development of academic burnout. In response, recent literature

emphasizes the importance of early interventions, including the establishment of healthy routines, sleep hygiene, and access to psychological support.

This study focuses on accounting students in Jakarta, which are under specific academic and psychological stressors. The accounting education has long been associated with its intensive discourses, such as thorough training, long testing, and full-time requirements of analytical accuracy that further stress students (Smith & Emerson, 2021; Pangestu *et al.*, 2024; Susanto *et al.*, 2020). Such academic pressure may imply strict time limits, involvement of complex financial specifics and harmonization of vast amounts of technical data, which adds to the stress level and exhaustion. The challenging format of accounting curriculums intervenes, further exacerbating the situation, as the studies carried out recently observe the labor-intensive academic experience (Abuaddous *et al.*, 2021).

To address this issue, the study will fill that gap by investigating the effect that internet addiction has on academic burnout with the addition of an intervening variable (academic procrastination), a behavioural pattern of students postponing their studies and resorting to more pleasurable pursuits on the internet instead (Alicia, 2025). This study, also unlike the previous studies, adds a mediation analysis component to the research to demonstrate the manner of the interaction between variables more profoundly (Nadarajan *et al.*, 2023). The target population is accounting students in Jakarta due to their unique academic issues and absence of research on mental health in the particular population. Researchers in previous research usually generalize the results and assume that the results apply to the general student population forgetting about the context variable variables like field of study and geographical backgrounds. Thus by limiting the sample size to these people, one will have a better opportunity of exploring their particular stress and behavioral factors.

Such study is particularly timely because Jakarta has a very unique educational environment and there is very little literature to draw on this region. The contextual depth and the population and specific understanding is added by the presence of the accounting students of Jakarta. These results are likely to affect academic institutions, faculty, counselors and curriculum developers who can apply such knowledge towards making learning environments a bit supportive. The discovery of the path through which procrastination mediates the relation between internet addiction and the occurrence of academic burnout would help in developing customised intervention measures to support students pursuing high-stakes subjects.

The method of this study is also novel and it is new in its targeted population. The previous research has mostly focused on other mediators, including impulsivity (Kakaraki *et al.*, 2017) or loneliness (Gu *et al.*, 2023; Nowland *et al.*, 2018), and those involving procrastination as a mediator are rare. However, procrastination is a serious self-control breakdown affecting both academic achievement and well-being and determined by both personality and situational factors (Ayala Ramirez *et al.*, 2020). It is a thinking impairment that renders the students unable to take long-term academic preferences over short-term payoff and, therefore, it is very applicable to internet addiction behavior. There is a unique contribution of this study to the research body, by investigating the three elements and combining them in a particular and academically susceptible group.

In conclusion, this study aims to provide empirical evidence of how internet addiction contributes to academic burnout through the mediating role of academic procrastination among accounting students in Jakarta. By addressing both the academic context and cultural setting, the findings can serve as a foundation for preventive programs that enhance psychological resilience, promote healthier digital habits, and improve academic performance in demanding learning environments.

## Literature Review

This research uses two major theoretical schools of thought namely Reinforcement Theory and Vicious Cycle Theory to conceptualize the interaction between internet addiction and academic procrastination and how they lead to academic burnout among graduates of accounting major in Jakarta. Internet addiction and procrastination are the behavioural patterns formed by the processes of positive and negative reinforcement, which, in case of constant presence of academic pressure, may evolve into the maladaptive habits.

Reinforcement Theory, put forward by B.F. Skinner, believes that the behavior is influenced by the consequences. Behaviors that are succeeded by good results will be more bound to happen again, whereas those that are ushered with bad results get avoided (Skinner, 1938; Skinner, 1953). This neurobiologically is linked to the dopaminergic system of the brain, which controls pleasure and reward. The actions that trigger dopamine secretion e.g. going through social media, playing games or even watching videos, may contribute to supporting such behaviors and ultimately developing habitual achievements (Schultz, 1998; Volkow *et al.*, 2011). Students with stress can use the internet to receive respite in the short term and encourage avoidance and escapism (Wang & Zhang, 2023).

It is also possible that this process of reinforcement also leads to academic procrastination as students perceive internet usage as a way to relieve stress due to academics. When college students avoid academic duties this gives them temporary relief though in the long-run it causes emotional exhaustion and decline in academic effectiveness. The theory of reinforcement, therefore, sheds some light on the behavior processes of internet addiction and its association with poor academic performance (Villere & Hartman, 1991; Lim *et al.*, 2021).

This can be complemented using Vicious Cycle Theory, which points at the reinforcing behaviors of problems. According to this theory, the instances of internet addiction, academic procrastination are a self-perpetuating process which at some point will result in academic burnout (Varian, 1979). To give an example, students who experience academic anxiety can find shelter online. Academic stress continues to mount as they delay completing their tasks and the dependency on the internet to get off the hook further contributes to the issue perpetuating the process. This dynamic is especially common in students with accounting majors since accounting scholars have to deal with heavy academic workloads, demanding course schedules, and pressure of the expectations in their future careers (Oben *et al.*, 2020).

Such a cycle is supported by the research: internet addiction provokes academic burnout, and procrastination acts as a central intervener in this correlation (Kim *et al.*, 2015; Nadarajan *et al.*, 2023). Moreover, burning does not simply involve exhaustion of emotions, but also the negative attitude to academic tasks and some feeling of self-worthlessness (B. Kim *et al.*, 2015). The two dimensions explain how behavioral and psychological patterns lead to long-term academic stress.

**H<sub>1</sub>:** Internet addiction significantly influences students' academic burnout.

In order to further comprehend relationship, mediating role of academic procrastination needs to be taken into consideration. Procrastination refers to the delay of important tasks to be done, even at the realization of the bad effects. It is considered as a self-regulation failure and is more common among young individuals in the era of digital conditions (Hailikari *et al.*, 2021). Scientists suppose that the students, who regularly incorporate the internet into their academic avoidance activities, are prone to the development of procrastination patterns (Gong *et al.*, 2021; Zhang *et al.*, 2022).

Inability to plan, motivation, and having a present-oriented mindset are the characteristic features of procrastinators, which makes them more distracted. Another way in which avoidance makes procrastinatory tendencies stronger is the use of the internet as a resource that has become convenient

in doing so. Researchers have found that persons who procrastinate are likely to have bad grades, higher stress, and emotional burn out which are the main elements of academic burn out (Du *et al.*, 2022; Joy Lacson *et al.*, 2023; Lou *et al.*, 2023).

It is even more profound to find the procrastination among accounting students, who deal with very complicated issues, have short deadlines, and recounts of professional examinations to study. This behavior, combined with internet addiction, contributes to accelerating the academic load and decreasing the achievement results (Rotenstein *et al.*, 2009; Nadarajan *et al.*, 2023). Moreover, a tendency toward procrastination is associated with a poor emotional tone (more precisely, anxiety and depression), which can intensify the state of burnout (Tian *et al.*, 2023; Reinecke *et al.*, 2018).

Procrastination, according to recent research, also has a mutual connection with internet addiction, as one enhances the other and continually drains students of energy to study and finish their assignments. This association has been reported in various learning settings, such as in schools in admission to university and percentage of non-graduation (Malyshev & Arkhipenko, 2019; Reinecke *et al.*, 2018; Zhang *et al.*, 2022).

**H<sub>2</sub>:** Procrastination mediates the effect of internet addiction to academic burnout.

## Method

### Sample and Data Collection

This study employed a purposive sampling method targeting final-year accounting students or those who had completed internship programs, as they are more likely to experience academic stress related to internet addiction, academic procrastination, and academic burnout. Participants were drawn from 16 universities across Jakarta, Indonesia, including Universitas Katolik Indonesia Atma Jaya, Universitas Bakrie, BINUS University, Universitas Bunda Mulia, Universitas Bung Karno, Universitas Esa Unggul, Universitas Mercu Buana, Universitas Pancasila, Universitas Paramadina, Universitas Pertamina, Agung Podomoro University, Sampoerna University, Universitas Tarumanagara, Universitas Trisakti, and Universitas Kristen Krida Wacana (UKRIDA). Data were collected between May 1 and May 31, 2025, via a Google Form distributed through academic and student platforms. Respondents were asked to provide informed consent and were assured of anonymity and confidentiality. A total of 155 valid responses were obtained and analyzed.

### Instrument

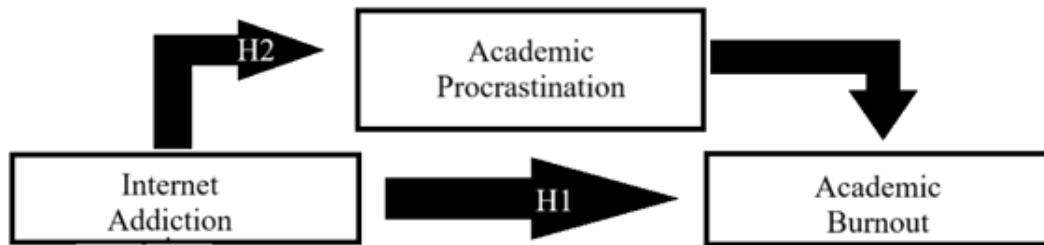
The research instrument consisted of 34 items measuring three main constructs Internet Addiction, Academic Procrastination, and Academic Burnout and 10 demographic questions related to age, gender, university, semester, and study program. All items were measured on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The operational definitions and measurement indicators are presented in Table 1, and the research model is illustrated in Figure 1.

**Table 1. Operational Definitions**

Variable	Operational Definitions	Indicators	Scale
Internet Addiction	Internet addiction is a behavioral pattern characterized by the excessive and compulsive utilization of the internet, resulting in adverse consequences across multiple domains.	Internet Addiction Test (IAT), consisting of 20 measurement items with a 6-point Likert scale, developed by Kimberly Young (1998).	5-point Likert scale
Academic Procrastination	Academic procrastination is the act of delaying or postponing tasks and	Active Procrastination Scale (APS), consisting of 16 measurement	5-point Likert scale

	responsibilities related to one's academic work or studies	items developed by Choi and Moran (2009).
Academic Burnout	Academic burnout is a state of physical, emotional, and mental exhaustion that occurs as a result of prolonged and excessive stress associated with academic pursuits.	School Burnout Inventory (SBI), 5-point Likert scale consisting of 9 measurement items, developed by Salmela-Aro & Näätänen (2005) with modification

Source: Processed by Researchers (2025)



**Figure 1. Research Model**

Source: Processed by Researchers (2025)

### Analysis Technique

Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS, which is suitable for complex models that do not require normally distributed data. Validity was assessed using factor loadings, Average Variance Extracted (AVE), and the Fornell–Larcker criterion. Reliability was tested using Cronbach's Alpha and Composite Reliability. Path analysis was used to examine both direct and indirect effects, including mediation. Bootstrapping procedures were applied to estimate the significance of the relationships among variables.

## Results and Discussions

### Demographic Information

The respondents of this study consisted of 155 accounting students from various universities across Jakarta, with a majority being female (69.03%) and most aged between 19 and 22 years, reflecting the typical age range of undergraduate students. Table 2 shows the respondent's demographic. The participants were primarily enrolled in Sarjana (S1) programs (95.48%), with only a small portion from Diploma (D3) programs. In terms of semester distribution, most students were in their mid to late semesters, particularly semesters 3–4 (29.68%) and 7–8 (28.39%), which aligns with the study's focus on students likely experiencing academic stress. The largest representation came from BINUS University (21.94%), followed by Trisakti and UKRIDA (each 10.97%), while the rest were distributed across other private universities in Jakarta. Overall, the demographic profile of the sample is appropriate for exploring issues related to internet addiction, academic procrastination, and academic burnout.

**Table 2. Respondent Demographic**

Characteristic	Category	Frequency	Percentage
<b>Gender</b>	Female	107	69.03%
	Male	48	30.97%
<b>Age</b>	17–18 years old	23	14.84%
	19–20 years old	65	41.94%
	21–22 years old	63	40.64%
	23–24 years old	4	2.58%
<b>University</b>	BINUS University	34	21.94%
	Trisakti	17	10.97%
	UKRIDA	17	10.97%

	Bunda Mulia	16	10.32%
	Atma Jaya	12	7.74%
	Esa Unggul	12	7.74%
	UNTAR	10	6.45%
	Bakrie	9	5.81%
	Mercu Buana	6	3.87%
	Sampoerna	5	3.23%
	Tarumanagara	5	3.23%
	Bung Karno, Paramadina, (each ≤ 3)		7.74% total
<b>Semester</b>	1–2	40	25.81%
	3–4	46	29.68%
	5–6	25	16.13%
	7–8	44	28.39%
<b>Education</b>	Diploma (D3)	7	4.52%
	Sarjana (S1)	148	95.48%

Source: Processed by Researchers (2025)

### Measurement Model Evaluation

An item measurement model was evaluated to determine how well the scale item represent their associated construct. The measurement model identified three latent constructs' Internet Addiction, Academic Procrastination, and Academic Burnout. To assess convergent validity, we utilized factor loadings alongside the Average Variance Extracted (AVE). according to the recommend dation from SmartPLS, a loading threshold of 0.708 should be considered as the minimum, while the AVE of a construct should be greater than 0.5 to ensure the accepted internal consistency (Hair Jr *et al.*, 2020). According to Table 3, all items satisfied these criteria, and the AVE values of the constructs exceeded 0.5 each time, thus demonstrating the explanatory power of the constructs regarding the measurements. Additionally, we calculated Cronbach's alpha and composite reliability (CR) for internal consistency based on Table 3. All constructs met the criterion of a Cronbach's alpha and CR value above 0.7, and hence, we confirmed that the items in this study were reliable.

**Table 3. Convergent Validity and Relatability Test Result**

Variable	Indicator	Factor Loading
Internet Addiction CR: 0.980 CA: 0.978 AVE: 0.710	IA01	0.794
	IA02	0.856
	IA03	0.825
	IA04	0.841
	IA05	0.875
	IA06	0.887
	IA07	0.764
	IA08	0.839
	IA09	0.802
	IA10	0.841
	IA11	0.885
	IA12	0.856
	IA13	0.836
	IA14	0.838
	IA15	0.859
	IA16	0.802
	IA17	0.840
	IA18	0.861
	IA19	0.848
	IA20	0.892
Academic Procrastination CR: 0.948	AP01	0.913
	AP02	0.858

Variable	Indicator	Factor Loading
CA: 0.930 AVE: 0.785	AP03	0.792
	AP04	0.911
	AP05	0.947
Academic Burnout CR: 0.958 CA: 0.951 AVE: 0.717	AB01	0.845
	AB02	0.865
	AB03	0.836
	AB04	0.868
	AB05	0.841
	AB06	0.818
	AB07	0.839
	AB08	0.841
	AB09	0.863

Source: Processed by Researchers (2025)

Additionally, discriminant validity was assessed to determine whether each construct accounted for the variance of its own indicators to a greater extent than it did for other constructs (Arefin *et al.*, 2015). The Fornell-Lacker Criterion in Table 4 indicates that the square root of the Average Variance Extracted (AVE) for each construct, as presented on the diagonal, exceeds the values in the corresponding rows and columns. Consequently, our findings provide strong evidence for the discriminant validity of all elements in the suggested model.

**Table 4. Discriminant Validity (Fornell Larcker Criterion)**

	Internet Addiction	Academic Procrastination	Academic Burnout
Internet Addiction	0.843		
Academic Procrastination	0.745	0.886	
Academic Burnout	0.788	0.738	0.847

Source: Processed by Researchers (2025)

We assessed convergent validity at last by looking at the factor loadings and cross loadings of all indicator items in relation to their corresponding latent constructs. Table 5 shows that the cross-loadings of each item indicate significant correlations with their corresponding constructs and low correlations with other constructs. The findings revealed that every item on its corresponding construct loaded from 0.748 to 0.946. Therefore, one may conclude that these measuring tools correctly reflect their particular latent constructs.

**Table 5. Discriminant Validity using Cross Loading**

	Internet Addiction	Academic Procrastination	Academic Burnout
IA01	0.794	0.447	0.486
IA02	0.856	0.546	0.553
IA03	0.825	0.524	0.514
IA04	0.841	0.439	0.524
IA05	0.875	0.528	0.558
IA06	0.887	0.512	0.585
IA07	0.764	0.410	0.415
IA08	0.839	0.451	0.545
IA09	0.802	0.444	0.505
IA10	0.841	0.520	0.514
IA11	0.885	0.554	0.563
IA12	0.856	0.451	0.548
IA13	0.836	0.483	0.519
IA14	0.838	0.578	0.531
IA15	0.859	0.500	0.557
IA16	0.802	0.494	0.521
IA17	0.840	0.544	0.500



	Internet Addiction	Academic Procrastination	Academic Burnout
IA18	0.861	0.510	0.544
IA19	0.848	0.476	0.567
IA20	0.892	0.494	0.583
AP01	0.551	0.913	0.535
AP02	0.534	0.858	0.535
AP03	0.475	0.792	0.485
AP04	0.536	0.911	0.532
AP05	0.585	0.947	0.565
AB01	0.533	0.502	0.845
AB02	0.557	0.544	0.865
AB03	0.554	0.504	0.836
AB04	0.539	0.489	0.868
AB05	0.498	0.474	0.841
AB06	0.540	0.541	0.818
AB07	0.552	0.524	0.839
AB08	0.511	0.412	0.841
AB09	0.537	0.451	0.863

Source: Processed by Researchers (2025)

### Structural Model Evaluation

Following confirmation of the measurement model, the structural model was assessed to test the hypotheses and examine the relationships among constructs. Path coefficients, T-values, and P-values were evaluated using bootstrapping with 5,000 samples.

Table 6. Structural Model Test of Hypothesis

	Beta	Sample Mean (M)	Standard Deviation (STDEV)	T values	P Values
Internet Addiction → Academic Procrastination	0.945	0.945	0.017	9.437	0.000
Internet Addiction → Academic Burnout	0.947	0.946	0.118	8.038	0.000
Academic Procrastination → Academic Burnout	0.743	0.744	0.122	7.352	0.005
Internet Addiction → Academic Procrastination → Academic Burnout	0.741	0.742	0.116	7.350	0.006

Source: Processed by Researchers (2025)

All relationships were found to be statistically significant ( $p < 0.01$ ), indicating strong direct effects of internet addiction on both procrastination and burnout, and of procrastination on burnout. Additionally, academic procrastination was found to significantly mediate the relationship between internet addiction and academic burnout.

Table 7. Path Analysis

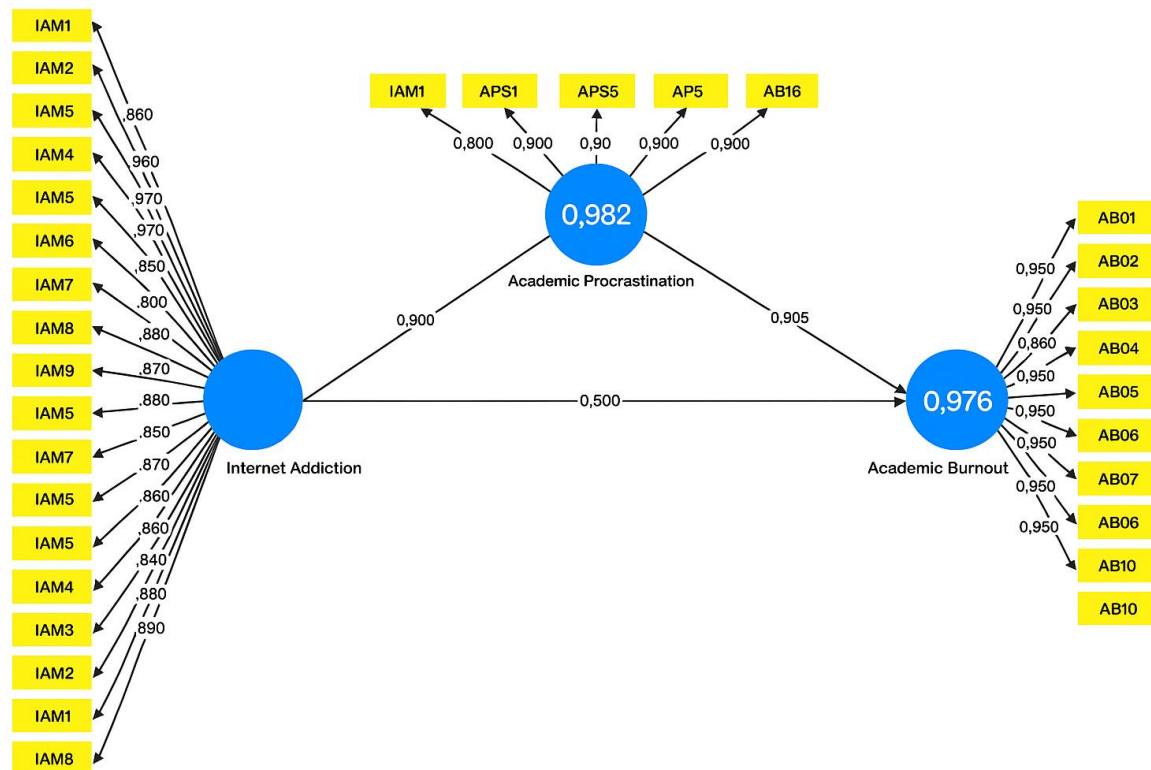
Path	Total Effect	Direct Effect	Indirect Effect
Internet Addiction → Academic Procrastination	0.945	0.945	
Internet Addiction → Academic Burnout	0.988	0.947	
Academic Procrastination → Academic Burnout	0.743	0.743	
Internet Addiction → Academic Procrastination → Academic Burnout			0.741

Source: Processed by Researchers (2025)

These results confirm that internet addiction not only directly influences academic burnout but also indirectly affects it through increased academic procrastination. The high total effect (0.988) from internet addiction to academic burnout highlights the critical influence of internet-related behaviors in



academic stress outcomes. Figure 2 presents the structural model of the study, which examines the relationship between internet addiction, academic burnout, and academic procrastination among accounting students in Jakarta. Academic burnout alone explains 97.6% of the variance in internet addiction, highlighting the strong association between emotional exhaustion and excessive internet use. Furthermore, internet addiction and academic burnout collectively account for 98.2% of the variation in students' tendencies to procrastinate academically, as indicated by the adjusted R-squared value of 0.982. These findings emphasize the critical role of these psychological factors in shaping students' study behaviors and academic coping mechanisms.



**Figure 2. Structural Path Result**

Source: Processed by Researchers (2025)

## Discussion

This research contributes to a better understanding of the psychological issues confronting accounting students in Jakarta, particularly those related to internet addiction, academic procrastination, and academic burnout. The findings support the first hypothesis, demonstrating that internet addiction plays a significant role in academic burnout among these students. This result aligns with previous studies (Gu *et al.*, 2023; Imani *et al.*, 2018; Jafari *et al.*, 2022; Pohl *et al.*, 2022) and highlights the specific academic stressors faced in accounting education, such as the demand for precision, memorization, and sustained attention. Students with uncontrolled internet usage during their academic activities are more likely to experience negative outcomes such as emotional exhaustion, cognitive overload, and declining academic performance key indicators of academic burnout. Chronic overuse of the internet can have particularly severe effects on accounting students, leaving them unprepared for internships, certification processes, or entering the workforce.

Additionally, these findings expand the application of Reinforcement Theory within an academic context. According to this theory, behavior is maintained by its consequences. In this case, students may use the internet habitually due to its short-term benefits namely, the release of dopamine and temporary relief from academic stress. However, this gratification is often accompanied by procrastination and

delayed obligations, which ultimately contribute to burnout. This behavioral pattern resembles a vicious cycle, where avoidance further suppresses motivation and increases stress (Murapi *et al.*, 2024). The psychological cost of procrastination feelings of guilt, underperformance, and a sense of failure fuels the development of academic burnout.

The second key finding of this study reveals that academic procrastination significantly mediates the relationship between internet addiction and academic burnout. In other words, internet addiction does not directly lead to burnout; instead, it promotes procrastination, which in turn intensifies burnout. These results extend prior research (Lacson *et al.*, 2023; Zhang *et al.*, 2022; Nadarajan *et al.*, 2023b), emphasizing that among accounting students already under a heavy academic workload excessive internet use-induced procrastination significantly heightens emotional fatigue. The repetitive nature of procrastination, such as delaying tasks, missing deadlines, and last-minute studying, amplifies stress and suggests that burnout results not only from academic demands but also from ineffective behavioral and emotional regulation.

This study also offers practical implications for educators and institutional leaders. Since procrastination mediates the impact of internet addiction on burnout, interventions should target procrastination behaviors specifically. Strategies such as time management workshops, digital well-being campaigns, and academic counseling can be implemented as preventive measures. The research also indicates that students who engage less in procrastination are less likely to experience burnout even when internet usage is high. Thus, addressing procrastination as a cycle that must be disrupted, rather than as an isolated behavior, may enable institutions to help students cultivate healthier academic habits and emotional resilience, particularly under the demanding conditions of accounting programs.

While this research contributes to the academic discourse on internet addiction and burnout, it is not without limitations. First, the study did not distinguish between different academic levels of students. Since burnout and internet usage patterns may vary between first-year and senior students, future research should explore how these dynamics evolve throughout students' academic journeys. Second, the study is geographically limited to universities in Jakarta, which may restrict generalizability due to differences in internet infrastructure, academic culture, and stress factors in other regions. Although the findings provide a meaningful picture of accounting students in Jakarta, further localized research is needed to explore regional characteristics more deeply.

Lastly, the use of a cross-sectional design limits the ability to establish causal relationships between variables. A longitudinal approach would be more suitable for examining how internet addiction and burnout develop over time. Furthermore, incorporating qualitative methods, such as interviews or focus group discussions, would offer richer insights into the lived experiences of students and enhance the depth of the findings. These additions would help inform more targeted interventions to support students in academically intensive programs such as accounting.

## Conclusion

In conclusion, this study highlights the significant role of internet addiction in contributing to academic burnout among accounting students in Jakarta, with academic procrastination serving as a key mediating factor. The findings reveal a behavioral pattern in which students delay academic responsibilities and seek short-term gratification through internet use, leading to a self-perpetuating cycle of avoidance, increased stress, and emotional exhaustion. This pattern not only impairs academic performance but also compromises students' mental well-being.

The results underscore the importance of targeted interventions, particularly those addressing procrastination. Practical programs such as time management workshops, digital well-being campaigns, and counseling services should be prioritized in academic institutions. By focusing on modifying behavioral habits rather than solely limiting internet use, educators and administrators can play a pivotal role in reducing burnout and fostering resilience.

The study also reinforces Reinforcement Theory by illustrating how internet usage serves as a reinforcing mechanism for avoidance behaviors, further contributing to disengagement and fatigue. However, the study has limitations in its scope and design. The absence of cohort-specific analysis, its restriction to universities within Jakarta, and the cross-sectional nature of the research limit the generalizability and causal interpretations. Future studies are encouraged to adopt longitudinal designs, include diverse student populations, and utilize qualitative methods such as interviews and focus groups. These approaches would yield deeper insights into student experiences and support the development of more effective and context-sensitive interventions for promoting academic and psychological well-being. For educational practitioners, this study provides evidence-based direction on where to intervene specifically, by targeting procrastination behaviors as a gateway to mitigating academic burnout among students with high internet use.

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