

Effect of Performance Consequences Public Accountant toward Employee Satisfaction in Indonesia

Raza, Hendra^a, ^aLecturer of Economic and Business Faculty, Universitas Malikussaleh. Indonesia, Email: hendra.raza@yahoo.com

The auditor's performance, innovations and professionalism to public employees has a very diverse impact. Individual performance factors change public accountants, contributing to scientific development especially in public accounting environments. The purpose of this research is to evaluate the impact the employees of public accountant performance have on performance satisfaction in Indonesia, as well as the effects of auditors on innovation empowerment, the role of professional auditors on ambiguity, and the role of conflict on organisational commitments. This research uses variable Intervening, which is an individual performance measure consisting of empowerment, innovation, professionalism, ambiguity of role. Validity and reliability testing of research questionnaires was to ensure the validity and reliability of the results, which involved 163 data samples, indicating the presence of influence between empowerment, innovation, professionalism, and role conflicts of ambiguity. Organisational commitments, performance, and willing are to move public accountants. In addition, there is also the indirect effect of auditor empowerment, and professional performance and willingness to move through organisational ambiguity and organisational commitment. The higher the auditor's innovation, the lower the role of auditor conflict. An auditor at a lower level tends to have dissatisfaction.

Key words: *Effect, Public, Accountant, Employee, and Satisfaction.*

Introduction

Global change requires public accountants to develop public accountants who work in their offices to have sustainable expertise. Rapid technological changes require public accounting firms to incur large costs to train and develop public accountants who work in their offices to have the ability to audit Electronic Data Processing (EDP). It moved losses from employees



and a desire moved higher compared to other professionals often considered to have experience to move to another job.

This study will examine the effect of the performance consequences of public accountant employees on performance satisfaction in Indonesia. The purpose of all these studies is to develop a model of factors that influence the desire to move within the public accountant environment. Preliminary research has been described in the form of developing a shifting intention model carried out by Smith and Hall (2008) and a recent study by Bryant et al (2009), which discusses the topic of performance variables and the auditor's desire to move professionally to have an influence on role conflict. Does auditor empowerment, auditor innovation, auditor professionalism, organisational commitment and performance have an influence on the desire to move? Is there an indirect effect of auditor empowerment, auditor innovation, auditor professional on performance and the desire to move through the role of ambiguity and organisational commitment?

The purpose of this research is to choose the performance model and examine the desire to move because the results of testing in existing studies do not show consistent results. In testing the performance of the desire to move, there is a phenomenon that public accountants must perform well and have high willingness to move. The benefits of research are the consequences of individual performance on the desire to move public accountants and contribute to the development of science relating to behavioural accounting, especially in the public accounting environment. This research is expected to be able to contribute to public accountants and public accounting firms by providing empirical evidence about the influence and direction of the relationship of variables, including empowerment, innovation, professionalism, role ambiguity, role conflict, organisational commitment, performance and the desire to move public accountants.

The contribution to the business world regarding the behavioural aspects of public accountants, gives direction to further research on antecedent factors and the consequences of individual performance on the desire to move. Individual performance refers to individual work performance that is based on standards or criteria set by an organisation. High individual performance can improve overall organisational performance. Achieving individual performance is related to completing a series of individual tasks. Higher performance means an increase in efficiency, effectiveness or higher quality in completing a series of tasks that are assigned to individuals in a company or organisation. Performance appraisal can provide benefits both for public accounting firms and for public accountants. Performance appraisal helps public accounting firms in making decisions relating to their human resources. For public accountants, performance appraisals can be a benchmark for performance evaluation.

Literature Review

Burney and Widener's (2007) research explores how the relationship of managerial behaviour, and the extent to which a company's performance measurement system relates to strategy (SPMS), is positively associated with higher levels of relevant work information (JRI). By reducing role stress levels, it is then associated with higher levels of managerial performance. Research by Drake et al. (2007) suggests that motivated workers play an important role in organisations. Previous research indicates a positive relationship between perceptions of empowerment and motivation. A well-known model was proposed by Spritzer (1995) which states that two components of the control system will positively influence the feelings of workers towards empowerment-performance feedback (performance feedback) and performance-based rewards (performance based on reward systems).

Conceptual Framework

According to the argument of empirical evidence and some of the arguments described above, the conceptual model of this study is as follows:

a. Influential Factors

Toly Turning Desires (2001) states that the performance of an organisation is largely determined by the conditions and behaviour of employees owned by the organisation. The phenomenon that often occurs is that the performance of an organisation that has been so good can be damaged, either directly or indirectly, by various employee behaviours that are difficult to prevent. One form of employee behaviour is turnover intention which results in the employee's decision to leave his job. It must not be too high so that the organisation still has the opportunity to benefit by the increase in performance of new employees, which is greater than the recruitment costs borne by the organisation.

According to Cahyono (2008), work performance can be used as a measure of performance achieved by each auditor. Auditors who have high performance will feel comfortable working in their offices. Auditors who have high performance will have a low desire to move. High auditor performance will reduce the desire to move and will improve the performance of public accounting firms. Research on auditor performance is still very interesting to support the development and success of public accounting firms. Mueller and Price (1990) conclude that satisfaction and commitment are related to the desire to move. High turnover among public accountants may be due to the low level of organisational commitment which can make performance low. Therefore, the organisational commitment of a public accountant will have an influence on performance and the desire to move.

High desire to move will result in a public accounting firm experiencing substantial losses. Today, the desire to move as perceived by auditors in the public accounting environment is still quite high (Ratnawati, 2000). The development of variables in the desire intention model is needed to obtain overall explanatory variables about the phenomenon of wish intention. More and more explanatory factors for shifting desire are expected to make public accountants more comfortable at work and their shifting desires can decrease. Research into the desire to move from year to year continues to be done, but the desire to move auditors is still high. Because of the importance of research that takes the theme of willingness to move, this study analyses the model of willingness to move to comprehensively explain some of the main variables of the desire to move public accountants.

Individual performance refers to individual work performance that is based on standards or criteria set by an organisation. High individual performance can improve overall organisational performance. Achieving individual performance is related to completing a series of individual tasks. Higher performance means an increase in efficiency, effectiveness or higher quality in completing a series of tasks that are assigned to individuals in a company or organisation. Performance appraisal can provide benefits both for public accounting firms and for public accountants. Performance appraisal helps public accounting firms in making decisions relating to human resources and for public accountants. Performance appraisals can be a benchmark to find out the achievements achieved so far.

Many variables have been tested as antecedent variables for the performance of individual auditors in the public accountant environment. Widati (2008) shows the factors that influence the use of information technology on the performance of public accountants. Muajiz (2009) concluded that training, emotional intelligence and spiritual intelligence affect the performance of auditors at the Directorate General of Taxes. Yuliono (2010) examined the factors of the bureaucratic reform program on auditor performance. Yuresta (2011) concluded that motivation, stress, reward and co-workers are factors that influence the auditor's performance.

This study examines the influence of individual performance antecedents which consists of empowerment, innovation, professionalism, role ambiguity, role conflict, organisational commitment and the consequences of performance, namely the desire to move auditors in public accounting firms. The performance model and willingness to move was chosen because the results of testing in existing studies do not show consistent results and very few studies directly examine the relationship of performance to the desire to move. Because there is a phenomenon that public accountants must perform well, public accountants also have a high desire to move. The empowerment, innovation and professional variables were chosen because they are part of the auditor's criteria needed by public accounting firms. An auditor who has empowerment, innovation, and high professionalism will advance the accounting firm. The

model examines the influence of individual performance variables on the auditor's desire to change.

Method and Data Collection

The method of measuring variables and methods of data analysis techniques was carried out with a quantitative approach to explain the influence of individual performance variables consisting of empowerment, innovation, professionalism, ambiguity of role, role conflict, and commitment. The consequence of performance is the desire to move auditors in public accounting offices. The research methodology is designed for and by data, instruments, populations and samples, data collection techniques, validity, operational definitions and variable measurement methods and data analysis techniques. The study population comprised of senior public accountants and junior public accountants. The public accountant respondent must have a minimum S1 degree majoring in accounting and have work activities in the field of accounting and work in a public accounting firm. Public accountants referred to in this study are junior public accountants and senior public accountants who work in public accounting firms. The reason for choosing junior public accountants and senior public accountants as a population is because junior and senior public accountants are still quite willing to move (Yuyetta, 2001).

This study used purposive sampling, which means that every senior public accountant and junior public accountant had the opportunity to fill out a questionnaire. The number of questionnaires sent amounted to 902 questionnaires, which delivered to 451 public accounting firms whose addresses are in the Public Accountants and Public Accountants Directory 2011. According to Arikunto (2000), data collection instruments are aids selected and used by researchers in their activities to collect data, which is systemised and facilitated by it. Hadjar (1996) argues that the instrument is a measuring tool used to obtain quantitative information about objectively varying characteristics. The instrument in this study was a questionnaire. Questionnaires are a list of written questions that are used to obtain information from respondents (Arikunto, 2000).

Result Discussion

The Effect of Auditor Performance as an Intervening Variable Organisational Commitment to Moving Desire.

Rahmawati and Widagdo (2001) in Amilin and Dewi (2008) stated that a positive relationship occurs if organisational commitment is high, which in turn signals that the role conflicts that occur are also high. A stronger relationship occurs between professional commitment and job satisfaction with role conflict. This suggests that greater professional commitment contributes

to job satisfaction in the event of a role conflict. Organisational commitment is a relative strength of an individual's identification and involvement in the organisation (Steers, 1977 in Meyer et al., 1989). The higher organisational commitment of an individual, the higher the acceptance of the goals and values of the organisation. Thus, he will try seriously in the interests of the organisation and desire to maintain membership in the organisation, so that the desire to move is low.

William and Hazer (1986) use structural equation methodology, concluding that commitment has a more important influence on the desire to stay than satisfaction. Personal and organisational characteristics were found to have a direct influence on the desire to move. Suartana's research (2000) developed a model of desire to move by designing the job insecurity antecedent model and the potential consequences of job insecurity on commitment, job satisfaction, performance and desire to move. The conclusion in the research model is the desire to move directly affects job insecurity and indirectly affects job satisfaction and performance.

Several studies have found that there is a negative relationship between organisational commitment, job satisfaction and desire to move. Beteman and Strasser (1984) suggest that many early studies have limited interpretations because they tend to use static correlation analysis of the relationship between commitment and antecedents.

Results Validity and Reliability of Research Data

Although the validity and reliability of the research questionnaire was tested, to ensure the validity and reliability of the research questionnaire the reliability of the results of the study was tested again on data 163 samples collected by the same method when conducting the questionnaire test.

Validity test results indicate that all statement items are valid so that nothing reduced in the subsequent analysis. The reliability coefficients of the questionnaires for the five variables studied were all greater than 0.7, so that it can be concluded that the measuring instrument used has yielded results. Organisational commitment is a concept that seeks the attachment that is formed by individuals towards their organisational work. Organisational commitment shows how far the individual identifies with the organisation and carries out its goals. In this study, organisational commitment variables are measured using the Organisational Commitment Questionnaire (OCQ) adopted from Darlis (2000), and consists of 9 questions with a 5 point Likers scale ranging from strongly disagree (1) to strongly agree (5). The questions developed are as follows: 1. I am very proud to be able to tell others about this company. 2. Sometimes it feels like I want to resign from the company. 3. I don't want to work hard just to help this company. 4. Even though the company's financial condition is not so good, I don't think I want to move to another company. 5. I feel part of this company. 6. In my work, I want my hard

work to be useful not only for myself, but also for the benefit of this company. 7. A salary offer that is bigger than another company won't make me want to move to another company. 8. I will not suggest to my good friends to work in this company. 9. It feels great to know that what I'm doing is beneficial to this company.

The indicators of the construct of organisational commitment are as follows:

Individual performance is defined as an action that individuals carry out as part of their responsibilities and work duties. Employee performance is a level of employee productivity compared to co-workers and is measured by various indicators of work behaviour and work results. In this study, the performance variable was measured using an instrument adopted from Tsui et al (1997) consisting of 11 questions with a 7-point Likert scale ranging from strongly disagree (1) to strongly agree (7). The questions developed are as follows: 1. I maintain the quantity of my work. 2. I maintain the quality of my work. 3. I am able to communicate verbally. 3. I am able to communicate verbally. 4. I am able to communicate in writing. 5. I accept responsibility and act quickly. 6. I often use professional skills and care about achievement. 7. I can follow the policies and procedures. 8. I can plan and organise work. 9. I can adapt to different and new situations. 10. I am able to work well with 10 other employees in the institution. 11. I can adapt to different situations and am only able to deal with external clients. 12. I am able to supervise other employees.

The indicators of the construct of performance are as follows:

Moving Desire: The desire to move is the desire of someone to get out of his place of work and find alternative work. This research instrument was adopted from Pujisari (2001) and consists of 5 questions answered with a 5-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The questions developed are as follows: 1. Efforts to pursue better employment opportunities 2. Want to stay with this KAP for the next 4 years. 3. Looking for work for the past 4 years. 4. Apply for a job other than auditor. 5. Consideration of alternative employment opportunities elsewhere consistent.

Conclusion

Theoretically, the study's research model, which was based on the results of the Fitness model test (Fit goodness), was acceptable, so the model developed in this study could be used. The research successfully proved the significant influence of auditors on empowerment in role conflicts, auditors' innovations to role ambiguity, auditors' innovations in role conflict, the auditor's professionalism of role ambiguities, auditors in role conflicts, role conflict on organisational commitment, role ambiguity on auditor performance, organisational commitment on the auditor's performance, organisational commitment to the desire to move,



the auditor's performance on the desire to move, the empowerment auditors on the desire to move and the auditor's innovation on the desire to move, and the auditor's professionalism towards the desire to move. The new variables included auditor empowerment, auditor innovation and auditor professionalism, which were incorporated into the intention to move model and were successfully demonstrated. The implications for public accountant companies is that they should be aware that empowerment, role conflict, auditor innovation, ambiguity of role, professionalism of auditors, commitment of the organisation, are very influential in performance and have practical implications for the company. The public Accountant is the manager of public. Accountant companies should be aware that empowerment, role conflicts, innovation auditors, ambiguity role, professionalism of Auditors, organisation commitment affect performance and the desire driving the public accountant.

Public accounting firms should also reduce role conflicts and ambiguity roles that occur in public accounting firms. The auditor is continuously given the opportunity to learn the new role, so that if the auditor is empowered, it will reduce the role conflict. Public accounting firms should also reduce role conflicts and ambiguity roles that occur in public accounting firms. The auditor is continuously given the opportunity to learn the new role, so that if the auditor is empowered, it will reduce the role conflict.

This multidimensional role conflict consists of role conflicts between employees themselves, their work, and the role of conflict between employees themselves and their superiors, as well as the conflict between employees themselves and the public accounting client office. High-innovation auditors will reduce role conflicts. The higher the auditor's innovation, the lower the role of auditor conflict. An auditor at a lower level tends to have dissatisfaction.

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