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www.gatrenterprise.com/GATRJournals/index.html Acc. Fin. Review 1 (1) 76 – 83 (2016)

Effect of Work Environment, Work Satisfaction and Work Motivation on The Performance of Accounting Lecturers Novi Damayanti* Student of Doctoral Program in Accounting of Airlangga University, Indonesia Lecturer at Islamic University of Darul Ulum Lamongan, Indonesia ABSTRACT Objective – The purpose of this paper is to investigate whether work environment, job satisfaction and work motivation influences the performance of accounting lecturers.

Methodology/Technique – This paper is based on a questionnaire survey of lecturers in three universities, UNISDA, UNISLA, STIE situated in Dahlan Lamongan, Indonesia.

Findings – The findings indicate that work motivation is the dominant factor affecting the performance of the accounting lecturers. Work environment, job satisfaction and work motivation jointly, have a positive influence on the performance of the accounting lecturers.

Novelty – The study provides ways to increase the performance of accounting lecturers so that they will be able to produce reliable scholar graduates. Type of Paper: Empirical

Keywords: Work Environment; Work Satisfaction; Work Motivation; Indonesia. JEL

Classification: J81, J83.

1.

Introduction In the current era of globalization which sees an increasingly rapid economic development, it appears that competition in the economy is also getting tougher. To enter the world of business/economics, reliable human resources are

necessary because Human Resources (HR) can make a major contribution to economy by donating human strength who are of better quality.

The existence of the educational institutions is a very important factor for the development of a state as one of the means of sustaining its people economically is education. It helps a country to progress because it produces good teachers who inspire and nurture good professionals. These good teachers not only teach but also perform their roles as educators who disseminate good values and good practices.

The quality of teachers is indispensable for the success of the education in a state depends on the good teachers who can inculcate good skills and values. * Paper Info: Received: September 21, 2016 Accepted: December 19, 2016 * Corresponding author: E-mail: novismile_ub@yahoo.com Affiliation: Islamic University of Darul Ulum Lamongan, Indonesia Novi Damayanti 77 Acc. Fin.

Review 1 (1) 76 – 83 (2016) Understanding how the HR influences the progress of a nation, especially its economic sector, is important but to develop good economy, it is inevitable that there must be an increase in the quality of accounting professors and lecturers who are expected to teach and educate future professionals in the field of accounting optimally.

To improve the quality of the performance of educators, in particular, accounting professors/lecturers who teach at the top level of universities and colleges, support in the form of encouragement from the country is necessary. To help to increase the performance of such specific educators, factors such as a conducive working environment, motivation and performance appraisal for the employees need to be considered. This is because a conducive working environment and work motivation can greatly affect an employee's psychological attitude.

For instance, when employees find it conducive to work, these employees will also develop self-motivation which can further raise their interest, passion and confidence towards their work. Work motivation can only arise from within the person him/herself although it can be encouraged by others too. Work motivation that comes from within the employee will increase the performance and job satisfaction of the individual.

In addition, work motivation can also be influenced by other people especially when co-workers are themselves doing well and this can encourage competitiveness which can also improve work performance and develop employee satisfaction. In the context of this paper, performance appraisal (Performance appraisal) may be defined as the process through which organizations evaluate or assess employee performance.

The performance appraisal process can produce an evaluation of the employee performance or make a prediction of previous performance for future work performance. Quality educators are forward looking as they tend to have high job satisfaction, high job performance and are generally more satisfied with what they do. The objective of this paper is to analyse the influence of the working environment, job satisfaction and work motivation on the performance of accounting lecturers at three universities in Indonesia. 2. Theoretical Framework and Development Hypotesis In this paper, the contingency theory is used as a theoretical framework.

The contingency theory takes the view that the efectiveness of the organizational design arises from a correspondence (or fit) between the context (contingent factors) and the organizational structure (Pertusa-Ortega et al., 2010). 2.1. Work Environment Mangkunegara (2005) says that, "The work is all the physical aspects of the work, psychological work, and work rules that may affect job satisfaction and productivity gains".

The work one performs involves where one works such as the state of the workplace both physical and non-physical that can give the impression of a fun, secure, reassuring, and ease of mind f s work. Sedarmayanti (2001) states that, "The work is the whole tool and material facing the environment in which a person works, the method of the work, and it focuses on better work regulation for the individuals and groups."

The definition of work as defined by Nitisemito (2000) is "The working environment is everything that is around the workers who can influence him in carrying out the tasks assigned". Overall, the work environment is a condition where people take shelter in an official bond and as a place where people run work activities including physical or non-physical ones and that work environment can give the individual a sense of pleasure, safety, peacefulness and even a feeling of cosiness as if at home.

A good work environment can be detected through a number of indicators including: (1) Work equipment which includes facilities and infrastructure of work such as computers, typewriters, machine multipliers, and so forth; (2) Employees who are provided places of worship, health facilities, cooperatives as well as restrooms; (3) Suitable working conditions which include space, temperature, lighting and ventilation; and (4) Presence of interpersonal relationships which include cooperation among employees and bosses. Novi Damayanti 78 Acc. Fin. Review 1 (1) 76 – 83 (2016) 2.2.

Job Satisfaction Handoko (2000) states that "Job satisfaction is an emotional state that is favorable or unfavorable to which employees view their jobs. Job satisfaction reflects

empls' feelings toward their work". In his view, Davis, cited in Mangkunagara (2000), says that "Job satisfaction is a feeling of support or no support experienced by employees in the work" while Hasibuan (2011) notes that "Job satisfaction is a pleasant emotional attitude showing that one loves his job".

early, the term job satisfaction is viewed almost synonymously by the different authors and this attitude is often evaluated by individual' morale, discipline and performance. Job satisfaction can be affected by a number of factors including (1) remuneration which should be fair and reasonable, (2) proper placement which should be in accordance with the expertise, and (3) severity of the work which may be light or heavy depending on the demands.

There are several aspects that can influence job satisfaction: (1) The work itself - every job requires a certain skill in accordance with its respective fields. Whether the work is difficult or not will depend on the person's feeling on how his skills are required to perform such work. This feeling can increase or decrease job satisfaction; (2) Top management - a good boss will appreciate the work of his subordinates who tend to regard their superiors as a father / mother / friend and how a boss is regarded can affect the level of job satisfaction; (3) Co-workers - this can be a factor related to the relationship between the employer and the employee as well as other employees which can be positive or negative; (4) Promotion - this is a factor that is associated with the presence or absence of an opportunity to gain career advancement during work; and (5) Salary/wage - which an employee of subsistence factors would deem appropriate or not.

Among these factors, Mangkunagara (2000) note that there are two factors that influence job satisfaction and they are: (1) Employee Factors - intelligence (IQ), special skills, age, sex, physical condition, education, work experience, years of service, personality, emotions, thinking, perception and attitude to work and (2) Occupational Factors - the type of organizational structure work, rank (group), position, quality control, financial security, promotion chance, social interaction, and labor relations. 2.3.

Work Motivation Hasibuan (2011) says that "Motivation is derived from the Latin word which means a push or move" while Lopez (2010) defines it as "Motivation is a process that begins with the definition of physiological or psychological or behavioral move intended to boost the incentive destination". Nonetheless, Wibawanti (2009) says that "Motivation is a condition that encourages one to do better because the person is committing the acts/activities that take place, whether consciously or unconscious". Mangkunagara (2009) says that "Motivation is a condition or energy that drives self-directed or directed employees to achieve the organizational goals of the

company".

There are several types of motivation (Hasibuan, 2011) and this includes: (1) Positive Motivation which motivates managers and subordinates to reward those who excel. With positive motivation, the morale of subordinates will increase; (2) Negative Motivation where managers motivate the subordinates by inducing punishment on those who work less well; this negative motivation can push subordinates to excel because of the fear of punishment, but in the long term, the result is less effective.

Motivation serves several purposes (Hasibuan, 2011) such as (1) to increase morality and employee satisfaction; (2) to improve employee productivity; (3) to maintain stability of the company's employees; and (4) to increase employee discipline. The factors that influence the granting of motivation are (1) Individual factors including the needs, goals, attitudes, and abilities and (2) Factors derived from the organization including payment or salary, job security, co-workers, supervision, praise, and the work it self, etc. Novi Damayanti 79 Acc. Fin.

Review 1 (1) 76 – 83 (2016) 2.4. Performance The term performance is defined by Mangkunagara (2009) as "Performance is the result of the quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him."

This is further expanded by Bernaden and Russel (1998) who define it as "The performance of the resulting outcome is a record of a particular job function or activity of employees during a certain period of time." Clearly, performance is the outcome or the overall success rate for a certain period in the task compared with a range of possibilities such as the work standards, targets or goals or criteria predetermined and agreed upon.

Performance Assessment (Mathis & Jackson, 2006) thus refers to "performance appraisal is the process of evaluating how well employees perform their jobs when compared to a standard set, and then communicate the information to the employee. Assessment of performance is also called the ranking employee, employee evaluation, review performance, performance evaluation, and assessment of results".

Adding to this definition, Mangkunagara (2009) says that "employee performance appraisal is a process carried out in a systematic manner where corporate leaders appraise based on the work assigned to tndi" while Hasibuan (2011) notes that "work performance appraisal is assessing the ratio of real work with the standards of quality and quantity produced by each employee".

Good work performance leads to good work performance appraisal and so there are benefits to work performance appraisal. Mathis and Jackson (2006) observe that "performance appraisal is widely used to manage wages and salaries, to provide performance feedback, and to identify the strengths and weaknesses of individual employees" while Mulyadi (2004) mentions that the benefits of performance appraisal are for various purposes including to (1) Manage an organization's operations effectively and efficiently by motivating employees to perform optimally, (2) to assist in decision-making of employees; (3) to identify training and development needs of employees and (4) to provide a criteria for the selection and evaluation of employee training programs.

In their work, Mathis and Jackson (2006) measured work performance through multiple measures which include (1) Quantity of work; (2) Quality work, and (3) Timeliness, namely compliance with a predetermined time. In his work, Ahmad S. Ruky (2001) applies the characteristics that are generally applied to all work within the scope of the organization such as (1) Quantity of work, namely the volume of work that can be completed per unit time; (2) Quality of work, which is to measure the accuracy and satisfaction of people served; (3) Honesty; (4) Obedience which refers to the obedience of rules and superiors; (5) Initiative which is to find methods that work more effectively and efficiently and quicker to complete the task; and (6) Intelligence which is a measurement related to IQ in daily work.

The objective of the performance measurement is to assist in setting the strategy (Robert & Anthony, 2003). 2.5. Accounting Lecturer According to Law No. 14, Year 2005, in the Teachers and Lecturers Article 1, paragraph 2, it is stated that lecturers are professional educators and scientists with the main task to transform, to develop, and to disseminate science, technology, and community service.

In a large Indonesian dictionary, a lecturer is a teacher at the college while a lecturer in accounting is a lecturer or academic functional staff at universities who teach in the field of accounting. The duties of the accounting lecturer, according to Malang Teachers' Training College (1998), is that of providing (1) Education; (2) Tridharma - Implement education and teaching, Carry out research and development and to produce scientific, technological works, works of monumental art or performing arts and literature, Carry out community service and as (3) Supporting elements. Novi Damayanti 80 Acc. Fin. Review 1 (1) 76 – 83 (2016) 2.6.

Development Hypothesis Dito (2010), argues about positive compensation and its significant impact on performance, saying that an increase in compensation will improve

employee performance and compensation has an indirect effect on empl'p erformance when measured through work motivation. Thus, it can be concluded that work motivation variables mediate between compensation and employee performance.

H1: Work Environment affected the performance accounting lecturer. Kurniawan (2011) studies the organizational commitment, organizational culture and job satisfaction on the performance of public organizations. He argues that the influence of organizational commitment, organizational culture and job satisfaction has a positive influence on the performance of public organizations.

H2: Compensation, Job Satisfaction affect the performance. Saputra (2010) examines the effect of compensation, job satisfaction and work motivation on employee performance of accounting in public companies in Surabaya and Sidoarjo.

From the research results, it was concluded that only two factors affect the performance of accounting employees at companies in Surabaya and Sidoarjo: compensation factor and work motivation. H3: Work motivation can affect the performance. Work Environment: 1. Work Facilities 2. Relationships with colleagues Job Satisfaction: 1. Salary 2. Compensation 3. Job Promotion Work motivation: 1. Praise / rewards 2. Bonus Figure 1.

Conceptual Framework 3. Methods Saraswati (2009) carried out a quantitative approach in her study by basically using a deductive-inductive approach. This approach departs from the theoretical framework as the understanding of the researcher is based on experience. This then developed into a problem-solving proposal which was used for justifications in the form of empirical data which support the field.

Quantitative research is also called a positive paradigm and such research involves the implementation of using a rigorous study design which uses statistical procedures Accounting Lecturer performance : 1. On time 2. Teaching actively 3. Interactive with the students Validity and reliability test (questionnaire) Double linear regression method (Data Analysis) Novi Damayanti 81 Acc. Fin.

Review 1 (1) 76 – 83 (2016) or other means of quantification to measure variables. The approach used in this research is quantitative- descriptive approach. 3.1. Population and Samples Sugiyono (2011) notes that population is a generalized region consisting of the objects/subjects that have certain qualities and characteristics as defined by the researcher. The samples selected for this study involve all the Accounting lecturer teaching in the three universities situated in Lamongan, Indonesia.

3.2. Types and Sources of Data Supranto (2001) mentions that the data is everything that is known or assumed to have the nature that can give an idea about a situation or problem. There are two types of data which are primary data and secondary data.

Primary data is data that are obtained directly from the original source, usually from field surveys using ordinal data collection methods. Secondary data is data that are obtained indirectly from the source of other research sites, for example, literature, books or other sources (Sugiyono, 2011). The questionnaire is a technique of data collection done by giving out a set of questions based on written statements to the respondents to answer.

In this study, the type of data used is primary data derived from the likert scale questionnaire distributed directly by the researcher to the Accounting lecturers. . 3.3. Variable Measurement As a variable, Work Environment refers to all the physical aspects of the work including the psychological aspect as well as work rules that may affect job satisfaction and productivity gains (Mangkunagara, 2005).

Further to this, work environment also includes the entire machine tools and materials facing the surrounding environment in which one is working in including the working methods and the arrangement of work as a group and individual (Sedarmayanti, 2001). This variable was measured by using a likert scale comprising STS (Strongly Disagree, score = 1), TS (Disagree, score = 2), RR (Hesitantly, score = 3), S (Agree, score = 4) , SS (Strongly Agree, score = 5).

As mentioned earlier, Job Satisfaction is the feeling of a pleasant emotional attitude of the individual who loves his job (Hasibuan, 2011). This attitude is reflected by the morale, discipline and performance of the individual. To Handoko (2000), Job Satisfaction is the emotional state of being pleasant or unpleasant by which employees view their jobs thus Job Satisfaction reflects a person's feelings toward his work.

This variable was measured by using a likert scale comprising STS (Strongly Disagree, score = 1), TS (Disagree, score = 2), RR (Hesitantly, score = 3), S (Agree, score = 4), SS (Strongly Agree, score = 5). Motivation refers to the condition that affects one's need to do a behavior associated with the work environment (Mangkunagara , 2000).

Motivation is meant to provide power to the employee concerned so that it increases his work efforts (Manullang, 2004e). This variable was measured by using a likert scale comprising STS (Strongly Disagree, score = 1), TS (Disagree, score = 2), RR (Hesitantly, score = 3), S (Agree, score = 4) , SS (Strongly Agree, score = 5).

The performance of the Accounting professional refers to the way they carry out their duties in accordance with the responsibilities assigned to them (Mangkunagara, 2009). This performance can result in the quality and quantity of work achieved by the employee in carrying out duties as academic professionals in Higher institutions of learning.

This variable was measured by using a likert scale comprising STS (Strongly Disagree, score = 1), TS (Disagree, score = 2), RR (Hesitantly, score = 3), S (Agree, score = 4), SS (Strongly Agree, score = 5). Novi Damayanti 82 *Acc. Fin. Review* 1 (1) 76 – 83 (2016) 4. Results The results of the survey administered on the three universities namely the Islamic University of Darul Ulum (UNISDA) Lamongan, the Islamic University of Lamongan (UNISLA), and the School of Economics (STIE) Lamongan comprise a total of 35 respondents: 9 (the Islamic University of Darul Ulum (UNISDA) Lamongan), 12 (the Islamic University of Lamongan (UNISLA) and 4 (the School of Economics (STIE) and one respondent did not fill the information.

The results demonstrate first the general data of the respondents which include: Gender, Education level Work Experience. 14 of the respondents were males (53.8%) and 12 (46.2%) were females. In looking at the education level, 10 respondents (38.4%) had S1, 7 respondents (27%) had S2 while the rest did not have such education levels.

Thus, it can be concluded that majority of the respondents had higher educational level of S1. In looking at their work experience, 6 respondents (23.11%) had 1-5 years work experience, 4% had 6-10 years work experience while only 3.8 % had 11-15 years work experience and 3.% had 15 years work experience. Thus it can be deduced that majority or 85% had as more less than 5 years of work experience. With regards to the teaching, UNISDA had 9 people or 34.6%, UNISLA had 12 people or 46.2%, and STIE had 4 people or 15.4%. Thus it can be concluded that respondents who do teach are those from UNISLA.

The Hypothesis tests Influence at Work (X1) on Performance Accounting Lecturer (Y) was analysed and it was found that the value of t carries values $df = nk - 1 = 26 - 3 - 1 = 22$ and the value obtained is 2.0 with P value at the work environment being $2.095 < 2.074$. This shows a significant level of 0.048. When viewed from the significance value that is smaller than 0.05, this means that the working environment variable significantly affects the performance of the accounting faculty.

Based on the regression equation the result shows that the coefficient is positive on the working environment variable thus H1 is accepted. This means that partially, the working environment affects the performance of the accounting faculty. The Hypothesis tests

Influence Job Satisfaction (X2) on Performance Accounting Lecturer (Y) was analysed and the value of t carries values $df = nk-1 = 26-3-1 = 22$.

The value obtained is 2.074 t and the job satisfaction value is 2.270 > 2,074 with a significant level of 0.033. If seen from the significance level, the value is smaller than 0.05. This means that the job satisfaction variable significantly influences the performance of the accounting faculty.

Based on the regression equation shown, this means that the job satisfaction variable coefficient is positive, thus, H2 is accepted. This means that partially, job satisfaction affects the performance of the accounting faculty. The Effect Hypothesis Tests Work Motivation (X3) on Performance Accounting Lecturer (Y) was analysed and the value of t carries values $df = nk-1 = 26-3-1 = 22$.

The value obtained is 2.074 P with no value for Compensation 3.237 > 2.074 with a significant level of 0.004. If seen from the significance value, the value is smaller than 0.05. This means that the variable of Work Motivation significantly affects the performance of the accounting faculty.

Based on the regression equation, it appears that the work motivation variable coefficient is positive, thus, H3 is accepted. This means that partially, work motivation can improve the performance of the accounting faculty. 5. Conclusion From the F test conducted, the result shows the F value of 5.028 carries a significance of 0.008 under 0.05 ($0.008 < 0.05$).

This means that all variables (work environment, job satisfaction, and work motivation) jointly affect the performance of the accounting faculty. Based on the results of the t-test, it appears that the work environment variable influences the performance of the accounting faculty, job satisfaction affects the performance of the accounting faculty and work motivation also affects the performance of the accounting faculty.

The conclusions that can be drawn from the results of this study suggest that the government of Indonesia needs to pay attention to these factors if it considers that there is a need to further improve the quality of Novi Damayanti 83 Acc. Fin. Review 1 (1) 76 – 83 (2016) accounting educators who can affect and impact future accounting professionals who can indirectly inspire a better economy thereby, raising the economic standards of this country as well as the quality of the accounting professionals.

From the analysis and the conclusions, it can be deduced that the working environment compared to work motivation carries a smaller impact on job satisfaction. This means

that the work environment may degrade the performance of the accounting lecturers. Thus, to improve the performance of lecturers, there should be improvements made to the working environment.

In summary, employee job satisfaction should be considered seriously as it has an influence on the performance of the employees. If lecturers have high job satisfaction and work with high motivation, it can be ascertained that the accounting faculty ' performance will increase. If the performance increases, the lecturers will be able to produce reliable scholar graduates. References Bernardin, H. J & Russell, J. E. A. (1998).

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