

Behavior Factors In Turnover Intentions (Study Of Accounting Personnel In Thre Riau Provincial Government)

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Abstract—The purpose of this research was to examine the effect of 1) job stress to job satisfaction, 2) job stress to organizational commitment, 3) job stress to turnover intentions, 4) job satisfaction to turnover intentions, 5) organizational commitment to turnover intentions. Population is accountants who work in SKPD and PPKD Local Government in Riau Province. The sample were accounting staff who assisted the government in preparing financial statements in Bengkalis Regency, Kepulauan Meranti Regency and the Riau Provincial Government, totaling 138 accountants. Data analysis methods used SmartPLS. This study found that: (1) job stress does not affect on job satisfaction (2) job stress has a positive influence on organizational commitment. (3) job stress has a positive influence on turnover intentions. (4) job satisfaction has a negative influence on turnover intentions. (5) organizational commitment does not affect on turnover intentions.

Index Terms— Job stress, Job satisfaction, Organizational commitment and turnover intentions

1 INTRODUCTION

The desire to leave the company is a phenomenon that is often found in a company. The low morale and enthusiasm of employee work will encourage potential workers to take steps out of the company and look for other companies that can fulfill their desires [18]. High turnover in the company will lead to various potential costs, be it the training costs that have been invested in the employee, the level of performance that must be sacrificed, as well as the costs of recruitment and retraining [35]. This phenomenon needs to be addressed because the desire to move the employee will have a significant impact on the company and the individual concerned [38].

Many factors cause the desire to move from the employee, among others, the existence of work stress, job satisfaction and lack of commitment to the organization. The desire to move explains the desire of employees to look for alternatives to other jobs [23]. Employees' desire to leave the organization will be lower when employees are considered both at the level of stress, work satisfaction and commitment [29]. Employees who have low job satisfaction will show a negative attitude towards the responsibilities and work seen in their work environment [2]. [5]states that if employees have a high

commitment, then the company will get a positive impact including increasing productivity and quality of work. [11] states that high stress levels will reduce job satisfaction, organizational commitment, and increase turnover intention. The results of [14] research states that work stress and organizational commitment have a significant effect on employee's intention to quit at PT. BPR Tish in Batubulan.

This study aims to examine the effect of job stress, job satisfaction, organizational commitment to turnover intentions accounting staff who work with the Regional Government of Bengkalis Regency, Kepulauan Meranti Regency and Riau Provincial Government. 2 Procedure for Paper Submission

2 Literatur Review

2.1 Job stress and job satisfaction

Stress is a dynamic condition in which an individual is confronted with an opportunity, constraints, or demands that are associated with what he really wants and whose results are perceived as uncertain and important [32]. The negative effects of stress can occur in the form of biological responses (fever, increased heart rate), emotional response (anger, depression, frustration), increased accidents at work. If work stress occurs continuously for a long period of time, it will cause losses to the company. To overcome this, employees need a form of social support (both support from superiors, colleagues and family) and in a counseling approach and coaching done by the company to find out the problems faced by employees in the workplace. Social support can reduce the burden or problems faced by a person so that it can be said that social support is a support model that results from personal interaction that involves one or more emotional aspect, assessment, information, and instruments so that it can reduce the burden received by individuals [7]. [31] states that job stress has a negative impact on job satisfaction. [11]states that high levels of stress will reduce job satisfaction. Research

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conducted by [7] proves that work stress has a negative influence on employee job satisfaction.

Based on the above formulated the research hypothesis follows:

H1: Job stress negatively affects to job satisfaction

2.2 Job stress and organizational commitment

Organizational factors play an important role in generating work stress [16], and individuals with varying levels of organizational commitment may feel work stress differently. Committed individuals usually show a high level of trust in the organization that employs them. Misery is like a symptom of work stress that cannot be felt by people who have a commitment. These people will spend most of their time tackling and removing work stress, but may use the remaining time in such a way as to enable them to perform at a reasonable level. Conversely, individuals with low organizational commitment are limited to feelings of loyalty to the organization that employs them.[37] and [16] which proves that job stress is negatively related to organizational commitment. Conflict or ambiguity as a form of stress has an influence on decreasing organizational commitment which means there is a negative relationship between work stress and organizational commitment [26]. The results of [39] research show that work stress negatively affects organizational commitment.

Based on the above, the research hypothesis are formulated:

H2: Job stress negatively affects to organizational commitment.

2.3 Job Stress and Turnover Intentions

The theory that determines work stress variables is a Herzberg's motivation theory (1966) [9]. where extrinsic factors and intrinsic factors are related to individual feelings and desires. Job stress causes feelings of anxiety, frustration, depression, decreased confidence, work fatigue, attention and concentration of problems and work accidents [8]; [14]. Overloaded jobs pose a threat to employees in carrying out their roles and also increase the withdrawal of behavior patterns from hiring organizations - early retirement, striking, leaving the organization [27]; [10]. If job stress is high, the desire to move is also high [19]. The results of [4] research, [6] show that work stress has a positive effect on turnover intention.

Based on the above, the research hypothesis are formulated as follows :

H3: Job Stress affects to turnover intentions

2.4 Organizational commitment and turnover intentions

Organizational commitment is characterized by a willingness to maintain membership in the organization, identify with organizational values and goals and willingness to invest in efforts to support organizational goals. An employee who is attached to, and enjoys membership of an organization motivated to continue with maintaining his membership [22]. Conversely, employees who do not enjoy their membership will try to avoid inconvenience by

withdrawing their membership [20]. Many previous studies have shown that organizational commitment is negatively related to the desire to move [17]; [21]. [4] research also shows that organizational commitment has a negative effect on turnover intentions accounting staff.

Based on the above formulated the research hypothesis as follows:

H5:Organizational commitment affects toturnover intentions

2.5 Research Model

The research model can be seen in the following figure:

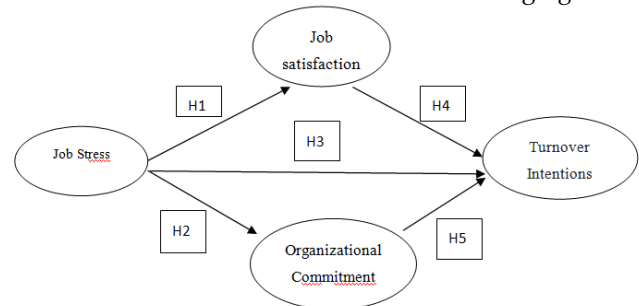


Figure 1. The Research Model

3 RESEARCH METHODS

The population in this study are all accounting workers who work in SKPD and PPKD in the Government of Riau Province. The sample is accounting staff who compiles financial statements in Bengkalis Regency, Kepulauan Meranti Regency and Riau Provincial Government. Of the 138 questionnaires returned and can be processed as many as 57. The data analysis technique used in this study is SmartPLS.

4 THE RESULT

The result of testing the hypothesis can ben seen in the picture below:

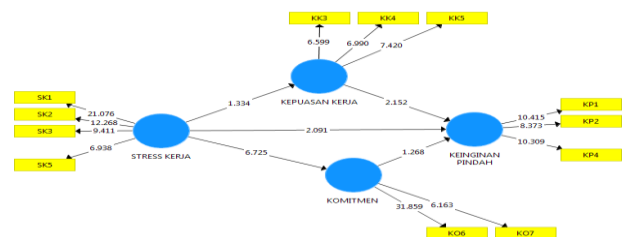


Figure 2. Full Model Structural PLS Bootstrapping

To see the significance of the effect of work stress independent variables, job satisfaction and organizational commitment (X) on the dependent variable of turnover intentions (Y) seen from the value of the path coefficients (original sample estimate) value of the T-count value (T-statistics) based on the path coefficients generated from the analysis.

The original sample and the T-statistic value shown in the path coefficients indicate the type of influence and the level of significance in testing the hypothesis.

TABLE 1.
Path Coefficients (Mean, Stdev, T-Value)

| Hypothesis | Variable | Original Sample (O) | T Statistics ((O/STDEV)) | T-Tabel | Explanation |
|------------|---|---------------------|--------------------------|---------|-------------|
| H1 | Job Stress -> Job Satisfaction | -0.308 | 1.334 | 1.64 | Rejected |
| H2 | Job Stress-> Organizational Commitment | 0.611 | 6.725 | 1.64 | Accepted |
| H3 | Job Stress-> Turnover Intentions | 0.315 | 2.091 | 1.64 | Accepted |
| H4 | Job Satisfaction -> Turnover Intentions | -0.330 | 2.152 | 1.64 | Accepted |
| H5 | Organizational Commitment -> Turnover Intentions | -0.208 | 1.258 | 1.64 | Rejected |

Sources : Output Smart PLS, 2018

From Table 1, the coefficient path values of the original values of each variable are -0.308, 0.611, 0.315, -0.330 and -0.208 with the statistics values of 1.334, 6.725, 2.091, 2.152 and 1.258, , respectively, while the T-table is from the α table 5% is 1.64. Thus the T-count value > T-table, then the hypothesis H2, H3 and H4 is accepted. This means that job stress affects organizational commitment, job stress also affects to turnover intentions and job satisfaction also affects to turnover intentions accountants. While the results do not support the influence of job stress on job satisfaction and the influence of organizational commitment to turnover intentions accounting staff in the Bengkalis Regency Government, the Meranti Islands Government and the Riau Provincial Government.

From Table 1, the coefficient path values of the original

5 CONCLUSION

Based on the results of the analysis of research that has been done, it can be concluded, namely (1) Job stress does not affect job satisfaction (2) Job stress affects organizational commitment. This means that the higher the work stress, the higher the organizational commitment. (3) Job stress affects turnover intentions. This means that the higher the job stress, the higher the desire of the accounting staff to change jobs (4) Job satisfaction affects turnover intentions. This means that the higher the job satisfaction, the lower the desire to move accounting staff (5) Organizational commitment does not affect turnover intentions accounting staff.

Suggestions that can be given for further research are :

1. Expanding the area or location of the study considering that this study only uses 3 districts and provincial governments. By expanding the area or location of the study, it is expected that the results of the study will be more generalized well.
2. Develop a research model by adding other variables such as political climate, trust in superiors, role conflict and others.

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