

RELATIONSHIP BETWEEN CLIMATE OF POLITICS , JOB STRESS, JOB SATISFACTION AND TURNOVER INTENTION ACCOUNTING STAFF IN LOCAL GOVERNMENTS

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Abstract

This study investigates relationship between of climate politics job stress, job satisfaction and turnover intention accounting staff contracts in local government. Data were collected through a questionnaire survey of 51 accounting staff contracted by the provincial government of Riau and Bengkalis. Data analyzed by a structural equation model with Partial Least Square (PLS). The result showed climate of politics was positively related to job stress and turnover intention Job stress was negatively related to job satisfaction and positively to turnover intention. Climate of politics was not related to work satisfaction and worksatisfaction was not related to turnover intention.

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Keywords : climate of politic ,Job stress, job satisfaction ,turn over intention

1.Introduction

Several years of research on the effects of work stress, job satisfaction of the desire to move employees have been carried out on a public accountant (Herbohn, 2004; Kaplan, Keinath, and walo, 2001; Viator & Pasewark, 2005). According to their research, employees who experience work stress tend to leave their organizations.

Stress at work is a phenomenon faced by employees. Employees who experience work stress or job stress can express itself differently, and affect workers differently, in different work contexts (Michel et.al, 2009). Work stress in different contexts will contribute to a greater understanding of the phenomenon as a whole and how to minimize the negative effects on worker productivity, job satisfaction and commitment to remain in their jobs.

The relationship between the assessment of superiors to subordinates in influencing the performance of the staff accountants in public accounting firms also ditelti by some researchers such as (Barker, Monks, & Buckley, 1999; Scandura & Viator, 1994; Viator & Scandura, 1991), although many studies, results their research still shows inconsistencies.

Kahn and Byosiere (1992) examined the stress of work in the context of role conflict, role ambiguity and work overload. These factors have negative implications for workers, both psychologically and physically. Support provided by the mentor to subordinates also showed mixed results. Several studies have found that both career development and psychosocial support related to the desire to move lower (Barker, et al., 1999; Herbohn, 2004), but other studies have reported inconsistent results (Scandura & Viator, 1994)

Politics in organizations is a reality that must be accepted by the employees. The political climate in the organization can affect the atmosphere and the employee's becoming one of the options to make a decision. Research on how the political climate affects employee attitudes has been studied by several previous investigators. Poon (2003) has conducted research anteceden and consequences of political organization.

He examines how the job ambiguity, scarcity of trust and influence political trust in the organization and how politics affects the behavior of subordinates consists of turnover intention, job satisfaction and job stress. employees who perceived a high level of politics in their workplace reported higher levels of stress, lower levels of job satisfaction, and higher levels of intention to quit than did employees who perceived a low level of politics.

Bodla and Danish (2010) has conducted research on the political influence of the organization to pressure of work, commitment and job involvement and turnover intention.

Research results show organizational politics was negatively related to job satisfaction, organizational commitment and job involvement, and positively associated with job stress and turnover intention.

The research was conducted on the accounting staff in perbantuan in Riau province and Bengkalis. Since the publication of Permendagri No. 13 of 2006, which requires local governments to prepare Financial Statements, causing an increase in demand for power Drafting Financial Statements. The local government contracts with specialized accounting personnel assigned to prepare financial statements SKPD (SKPD) and the Local Government Finance Report.

The high intensity of work that requires precision and preparation of financial statements in a timely cause stress staff working in accounting. According to data obtained by multiple accounting staff not to continue the contract due to several factors. Some of them take jobs that are not the same as the previous work. This study aimed to examine the influence of politics Climate, Job Stress, Job Satisfaction and Turnover intention Accounting Staff stationed in Riau Provincial Government and District Bengkalis. Formulation of the problem in this research is:

1. Is the political climate is positively related to Jobstress.
2. Is the political climate associated with Jobsatisfaction.
3. Is the political climate was positively related to turnover intention
4. Is Job stress related to negative with Job satisfaction
5. Is Job stress was positively related to turnover intention
6. Is Job satisfaction is negatively related to turnover intention

2. Method

2.1 Population, Sample and data collection techniques

The population used in this study is accounting staff who are contracted by the local government and Bengkalis Riau. Samples were selected by simple random sampling. The data was collected by questionnaire survey. The questionnaire contains a list of questions to be answered and or a list of fields to be filled by the respondents. This research questionnaire delivered to a sample of respondents.

Collecting questionnaire conducted at a pre-agreed with the respondent.

2.2 Measurement of Variables

Variable in this study consisted of variables climates Politic, Job Stress, Job Satisfaction and turnover intention. Turnover Intention

2.2.1 Turnover Intention.

Turnover Intention was measured by asking respondents desire to leave the organization by using a 5-point Likert scale (1 = Very low, 5 = Very High). Question 4 items consisted of questions measuring turnover intention.

2.2.2 Climate of politics

Climate Politic Question consists of 9 questions that measure about promotion, organizational structure, assignments, and other benefits. Each question was measured using a 5-point Likert scale (1 = strongly disagree, 5 = Strongly Agree)

2.2.3 Job Stress

Job Stress was measured using a 5 item questionnaire that describes how high the pressure in the workplace by using a 5-point Likert scale. Point 1 shows the position of the worst to 5 best positions.

2.2.4 Job Satisfaction.

Measured using five questions to measure how high the level of respondents' job satisfaction, 5-point Likert scale. Point 1 shows the position of the worst to 5 best position

2.3 Method of Data Analysis

The method of analysis used adalahpartial least-squares (PLS). PLS method has its own advantages such as: no data have a multivariate normal distribution (with scale indicator categories, ordinal, interval until the ratio can be used on the same model) and the sample size should not be large. Although PLS is used untukmenkonfirmasi theory, but can also be used to explain whether or not the relationship between the variables laten.

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PLS suitable for predictive and construct theories and samples required is relatively small, at least 10 times the item most complex constructs (Ghozali, 2006). Advantages Another use is PLS PLS can estimate the size of the model on the validity and reliability, as well as the use of indicators of latent constructs. PLS, yielding the parameters of the model struktural that test the strength of relationships between variables. Tests using the PLS method basically consists of two kinds of testing, ie the measurement model (outer model) and the structural model (innermodel).

2.3.1 Measurement Model (Outer model)

Convergent validity of the measurement model to Reflexive indikator yang assessed by the correlation between the item score to construct a score that is calculated by using PLS. Size of individual reflection said to be high if the correlation is more than 0, 70 with a construct to measure. However, to study the early stages of the development of value measurement scale loading 0, 50 to 0, 60 is considered sufficient (Chin, 1998 in Ghozali 2006).

Discriminant Validity dari measurement model with reflkesi indicators assessed by cross loading measurement constructs. If the correlation measurement constructs with items larger than the size of the other constructs, it shows that the latent constructs predicted by comparing the value of square root of average variance extracted (AVE) of each construct with the correlations between the construct with other constructs in the model. If the value of the root of the AVE each construct was greater than the value of the correlation between the construct with other constructs in the model, it is said to have a value of either discriminant validity (Fornell and Lacker, 1981 in Ghozali 2006). Composite reliability is a measure that indicates the accuracy, consistency and accuracy of pengukurannya (Jogiyanto, 2004). Consistency indicates how well the items measure a concept statement that united into a set (Sekaran, 2003). A questionnaire said reliable or reliable if someone answers the statement is consistent over time (Cooper and Schindler, 2006). Construct reliability in this study will be measured using a composite reliability. A construct is said composite reliability reliable if the value above 0.60 (Nunnaly, 1996).

2.3.2 Model Struktural (Inner Model)

Structural models were evaluated using R-square for the dependent constructs, and the t test and the significance of the coefficient parameters of the structural paths. In assessing the PLS models, starting with a look at the R-square for each dependent variable interpretation is the same as the interpretation of the regression. Changes in the value of R-square can be used to assess the effect of a particular independent variable on the dependent variable. T test with significant level at 0.5 (t count > t table) of the parameter t struktural. Uji path is calculated by comparing t t table is when t count > t table means that the independent variables have a significant effect on the dependent variable. Conversely, if t count < t table are independent variables have no effect on the dependent variable.

3. Discussion

This study examined the relationship climate of politics, job stress and job satisfaction on turnover intention. To test the hypothesis used analysis tool with PLS Structural Equation Model. PLS requires some testing to be done is test Model Outer and inner model. Test results outer model consisting of Convergent Validity, Validity Descriminant, and Corporate Reliability. Convergent validity requires that a measuring instrument (indicator) to precisely measure the construct in question, whereas discriminant validity, test that a measuring instrument, measuring only accurately construct being measured, not the construct that refers lain. Reliabilitas consistency stability accuracy and precision that measurement performed. The results of these tests are:

Convergent Validity

Convergent validity refers to the existence of correlations between the different instruments that measure the same construct. The indicator is considered valid if it has a value loading above 0.5. After processing the data, it can be the result of cross loading the outer loading value less than 0.5 so that repeated testing is done without indicators include loading values below 0.5. The indicators below 0.5 and are not included are: JS1, JS4, POL1, to3, and to5. After repeated testing without indicators include the value is less than 0.5 obtained the following results:

Tabel 3.1 : Cross Loading

	Politics	jobstress	Jobsatis	turnover
JSt2	0.188	0.714	-0.226	0.102
JSt3	0.142	0.833	-0.262	0.197
JSt5	0.326	0.84	-0.141	0.412
Pol2	0.703	0.192	0.252	0.473
Pol3	0.568	0.002	0.05	0.165
Pol4	0.741	0.343	-0.099	0.216
Pol5	0.783	0.555	-0.03	0.265
Pol6	0.594	0.242	-0.059	0.173
Pol7	0.704	0.263	0.074	0.33
Pol8	0.64	0.031	0.022	0.339
Pol9	0.786	0.437	0.134	0.482
TO1	0.703	0.682	0.174	0.927
TO2	0.582	0.557	0.065	0.924
TO4	0.553	0.318	0.014	0.69
Jsa1	-0.036	-0.516	0.643	0.008
Jsa2	0.012	-0.14	0.588	0.168
Jsa3	-0.072	-0.211	0.652	0.071
Jsa4	0.079	-0.212	0.744	-0.02
Jsa5	0.304	-0.152	0.708	0.025

Source: Results of the data analysis with PLS 2012

Once without entering the indicators are not eligible, the results meet the convergent validity because no loading values below 0.5.

Discriminant Validity

Discriminant validity refers to the lack of correlation between the instrument to construct convergent diukurnya. Validitas not seen from loading instrument. Loading value is the value of the construct and the instrument is the proportion of variance of an item. Validity is said to have a good value based on the rule of thumb if the value of the root of the AVE for individual constructs is greater than the value of the correlation between the construct with other constructs in the model (Chin, 1998) and must be greater than the recommended value of 0.5 (Fornell and Larcker, 1981). AVE loading greater than 0.5 indicates that the value of the construct at least 50 percent of the size of the variance. To evaluate the discriminant validity SmartPLS used software version 2.0. Here are the values the root of the AVE and AVE:

Tabel 3.2 : AVE

	Average variance extracted (AVE)	Square Root AVE
Politik	0.482	0,694
Jobstress	0.636	0,797
Jobsatis	0.448	0,669
Turnover	0.73	0,854

Source: Results of the data analysis with PLS 2012

In Table 3.2 appears none of the roots of the AVE values whose value is smaller than 0.5. The root of AVE for Political variables, Jobstress, Worksatis, and turnover respectively were:

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0694, 0797, 0669, 0854. While the correlation between the constructs seen from the table below:

Tabel 3.3 :Correlation between of construct

	Politik	jobstress	Worksatis	turnover
Politik	1			
Jobstress	0.241	1		
Jobsatis	0.089	-0.313	1	
Turnover	0.489	0.426	0.095	1

Source: Results of the data analysis with PLS 2012

The root of the AVE for each construct was greater than the individual correlation between the constructs.

- The Political variables, the value of the root of AVE (.694) is higher than the correlation between politics and jobstress (.241), worksatis (.089) and turnover (0.489).
- In Jobstress variable, the value of the root of AVE (.797) is higher than the correlation between the political jobstress (.241), worksatis (-0.313), and turnover (0.426).
- In Worksatis variable, the value of the root of AVE (.669) is higher than the correlation between the political Worksatis (.089), jobstress (-0.313) and turnover (0.095)
- The turnover variable, the value of the root of AVE (.854) is higher than the correlation between politics (.489), jobstress (.426), and worksatis (.095).

Research instruments that have adequate discriminant validity, if the root of the AVE for each latent variable is higher than the correlation coefficient between the latent variables with other latent variables. So the instrument for fulfilling all the variables are discriminant validity.

Composite Reliability

Reliability (reability) is a measure that indicates the accuracy, consistency and accuracy of pengukurnya (Jogiyanto, 2004). Consistency indicates how well the items measure a concept statement that united into a set (Sekaran, 2003). A questionnaire said reliable or reliable if someone answers the statement is consistent over time (Cooper and Schindler, 2006).

Construct reliability in this study will be measured using a composite reliability. A construct is said reliable if the value of composite reliability above 0.50 (Nunnaly, 1996)

**Tabel 3.4
Composite Reliability**

	Composite Reliability
Politik	0.88
Jobstress	0.839
Worksatis	0.801
Turnover	0.888

Source: Results of the data analysis with PLS 2012

Based on Composite reability Table 3.4 shows a satisfactory value is the value of each variable above the minimum value is 0.70. Based on these values show the consistency and stability of the instruments used are very high. In other words, it can be concluded that the reliability of the instrument are met.

Testing Structural Model (Inner Model)

Inner Model Tests performed to see the relationship between the construct and the value of the significance and value of R-square. R-square values were used to assess the effect of independent variables on the dependent variable does have a substantive effect. These will be presented Table R-square value.

Tabel 3.5 : R-square

	R-square
Politik	
Jobstress	0.058

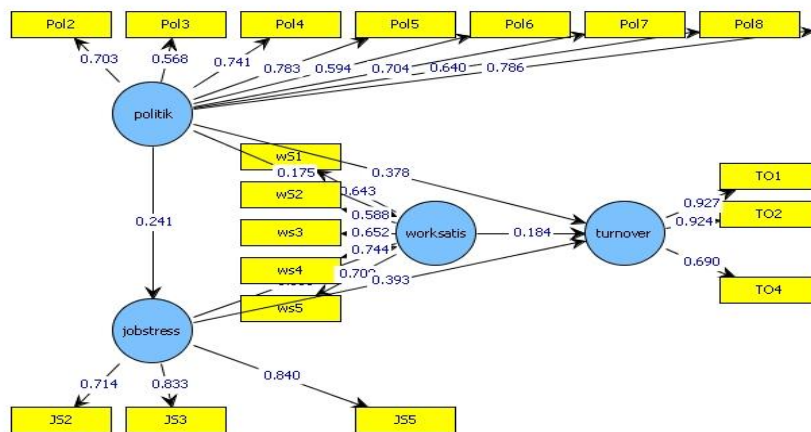
Jobsatis	0.126
Turnover	0.37

Source: Results of the data analysis with PLS 2012

From the table above R-square Variable jobstress have R-square of 0.058 means that the variation explained variables influence jobstress only by 5.8%, while 94.2% is explained by other variables not included in this study. R-square Jobsatisfaction variables explained only 12.6%, while 87.4% is explained by other variables. R-square Turnover amounted to only 3.7% and 96.3% explained by other variables. These results indicate that there are other factors that greatly affect the job stress, job satisfaction and turnoverintention.

Hypothesis Testing

Processing of the data, hypothesis testing can be done by considering the level of significance and path parameters between the latent variables. The hypothesis to determine the relationship of each hypothesized construct. Here is the full picture Structure Equation Model



Gambar 3.1 Full SEM

Decision-making is based on the direction of the relationship and the significance of the model test and correlations between constructs are shown in Table 3.6

Tabel 3.6 : Koefisien Path

	original sample estimate	mean of subsamples	Standard deviation	T-Statistic
politik -> jobstress	0.241	0.307	0.095	2.533
politik -> jobsatis	0.175	0.17	0.252	0.695
jobstress -> jobsatis	-0.355	-0.351	0.165	2.151
politik -> turnover	0.378	0.359	0.118	3.216
jobstress -> turnover	0.393	0.408	0.11	3.586
jobsatis -> turnover	0.184	0.239	0.18	1.027

Source: Results of the data analysis with PLS 2012

The results of the testing H1a political climate is positively related to Jobstress. The test results demonstrate the value of T statistic is greater than 2.533 T Table 1.64 (one-tailed) at 5%, which means that α H1a can be supported. H1b Test results are related to the political climate Jobsatisfaction shown in Table 3.6. The test results demonstrate the value of T statistic 0.695 is smaller than 1.64 (one-tailed) at 5% α. The test results can not prove that the political climate H1b relate to jobsatisfaction. H1c Test results are related to the political climate of turnover can

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be seen in Table 3.6. The test results demonstrate the value of T statistic 3.586 is greater than 1.64 (one-tailed) at 5% α . The test results can not supported that H1c political climate associated with turnover

The test results of H2a is negatively associated with Jobsatisfaction Jobstress can be seen in Table 3.6. Tstatistic value of 2.151 is greater than the table T 1.64 (one-tailed) at 5% α . Which means H2a can be supported , research can prove that jobstress has a negative relationship withjobsatisfaction.

The test results from the H2b Jobstress positively associated with turnover can be seen in Table 3.6. Rated T statistic 3.586 is greater than T Table 1.64 (one-tailed) at 5% α . From the statistical analysis it was found that jobstress positively associated with turnover, thus H2b accepted. The test results from the H2C Jobsatisfaction negatively related to turnover can be seen in Table 3.6. Rated T statistic 1.027 is smaller than T Table 1.64 (one-tailed) at 5% α . Hypothesis is rejected and it was concluded that jobsatisfaction not have a relationship with turnover.

The results of this study can be supported that the political climate is positively related to jobstress. Consistent with previous studies that the political climate is positively related to job stress. The higher the political climate in the organization of the higher job stress. These findings are important for public administrators and policy makers to better understanding of the culture of the organization. In this way, they can be overcome Their political consequences for improving the performance of disturbed political Introducing transparent organization with benefits based recruitment policy. It also finding is consistent with work of Vigoda and Kapun (2005) and undertaken in Israel and Badla and Danish (2010), who conducted a similar test, but they did Consider the work is not one of engagement performance indicators. The recommended whicker et al (1993), a political party environment affects sustainability goals and policies in public administration and so, employees can also Affect performance.

In this research, politics is not related to job satisfaction, it is probably due to accountants who work professionally placed in accordance with their contract. However, for the political public organizations play an important role, therefore it is necessary to consider other things such as compensation. If the high compensation the employee will feel more appreciated. In the private sector, it is the likelihood that more employees rewarded for excellence and outstanding achievements. Support this hypothesis reinforces previous research Ferris and Kacmar (1992), Witt et al. (2004), and Vigoda Kapun (2005) and Badla and Danish (2010) According to our findings, politics and job stress affect performance in any type of organization regardless of private or public sector, the impact on turnover. However, because the study was only conducted in the government and only the accounting staff, other studies can be continued in other contexts.

Our results suggest supervisors and managers may need to consider different work attitude and train employees on how to operate in the political climate. To determine the communicate clear communication and organizational goals as well as providing opportunities Them to participate in decision making may Reducing the negative impact of organizational politics and reduce job stress. Future studies may be developed to the expansion of the sample that can be generalized.

4. Conclusion

The result of this study concluded :

1. climate of politics was positively related to job stress
2. Climate of politics was not related to job satisfaction.
3. Climate of politics was positively related to turnover intention.
4. Job stress was negatively related to job satisfaction
5. Job stress was positively related to turnover intention
6. Job satisfaction was not related to turnover intention.

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