THE FACTOR IMPACT ON SATISFACTION AND PERFORMANCE: A STUDY OF THE ACCOUNTING EMPLOYEE DURING COVID-19 ERA

Martinus Robert Hutauruk 1,2, Siti Rohmah 2, Suyanto 3, Yanuar Bachtiar 4

1,2 Fakultas Ekonomi, Universitas Widya Gama Mahakam Samarinda
3 Program Magister Manajemen, Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin

ABSTRACT

The field of accounting work based on historical data and evidence of original transactions and authorizations performed offline. However, it becomes very different for employee behavior with the implementation of the work system from home, as a form of prevention protocol during the COVID-19 pandemic. This study seeks to emphasize the behavior of accounting employees in various companies by applying the pattern of working from home (WFH). The study entails a comprehensive study of the impact of WFH culture in online the work systems context. The study examines the factor impact on WFH culture, namely competency and motivation, and the projection to satisfaction and performance. This study examines the impact of competency and motivation factors on WFH culture and their subsequent impact on satisfaction and performance. Personal interview data from 340 accounting employees provides the data from empirical hypotheses testing the relationship between variables. The conceptual models investigate the relevant relationships among the constructs using confirmatory factor analysis (CFA) and structural equation modeling (SEM) with Smart PLS 3.2.9. Finding from the research sample support the argument that competency, motivation, satisfaction, and performance are the critical determinants of WFH culture. The papers also include discussion on the theoretical and managerial research findings.

Received 18 March 2022
Accepted 18 April 2022
Published 12 May 2022

Corresponding Author
Martinus Robert Hutauruk, martinrioindra@yahoo.com

DOI 10.29121/ijetmr.v9.i5.2022.1147

Funding: This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

Copyright: © 2022 The Author(s). This work is licensed under a Creative Commons Attribution 4.0 International License.

With the license CC-BY, authors retain the copyright, allowing anyone to download, reuse, re-print, modify, distribute, and/or copy their contribution. The work must be properly attributed to its author.

Keywords: Work From Home, Accounting Employee, Competency, Motivation, Satisfaction, Performance

1. INTRODUCTION

The development of the commercial business that is increasingly fast, along with the development of technology and information and rapid economic growth, is also increasingly felt by various types of companies. The need for support from an adequate administrative and financial system increasingly needed with its absolute existence, given third parties' requirements for the development of adequate business capital. Besides, the need for a financial statement that can provide accurate information for the interests of internal and external parties is essential. So
far, the company has been supported by employees who have expertise in accounting and are accustomed to monotonous work patterns that rely on clerical activities and historical analysis manually with the results of financial statements. Jobs that are responsible for employees, with the support of competence and motivation, can form an organizational culture that shapes behaviour in connection with the field of accounting work carried out so far. The existence of personal support under the experts, complete work equipment, and the ease of coordinating directly with others is a pattern that has been running so far. Thus, the accounting process can be carried out correctly following predetermined targets, and corrections to misperceptions can directly carry out at any time in the same place. These runs patterned from the beginning and shapes the work culture in the company's accounting environment. The organizational culture created is a form of work patterns and norms that apply and are well run, even though there are no written regulations on the matter for the matter. The system and work patterns that reflect the organizational culture that has been formed and run so far can present a separate job satisfaction for employees so that they are automatically able to achieve better performance. Organizational culture can easily limit the many things that an employee needs to do. Organizational culture is dynamic so that it can change and adapt to certain situations and circumstances and change with new influences quickly LaGuardia (2008). There shows that the situation around significantly influences a person's behaviour or organization.

The COVID-19 epidemic, which has spread widely around the world since the end of 2019, has infected hundreds of thousands of people in 148 countries with thousands of deaths infecting 40-70 percent of the world's population. It also destroyed the global economy of all sectors starting from Asia. Despite that, the entire workforce is threatened and must adapt to this situation. The massive COVID-19 pandemic to Indonesia that began in early March 2020 has a significant impact on people's lives. The COVID-19 virus is pandemic-scale and is spreading rapidly to the rest of the world and is unprecedented. It was starting from the rapidly declining economic conditions to adjusting lifestyles to the health protocols run by the government, through a large-scale system of social restrictions ILO (2020).

The Indonesian government has taken an important decision to suppress the spread of COVID-19 through a large-scale social restriction policy by implementing an online work system or working from home. Even if working from home has a positive and negative value experienced by someone based on the mood experienced Judge and Ilies (2004). The accounting department is a part that is inseparable from the clerical work system, and an analysis carried out with physical data sources that are available complete and valid and direct supervision. The implementation of the work from the home system will require new adjustments, where everything is done online, including proof of transaction and data as well as monitoring or validation. These require time and individual adjustments to form a new work culture. Thus, it is exciting to see further the impact of the work from the home system on job satisfaction and employee performance in the accounting department of various business entities. On the other hand, entrepreneurs must be able to support these policies and situations by quickly adapting through more optimal efforts while still maintaining the business's running.

Based on this description, competence and work motivation are essential factors that can significantly influence adjusting to new work situations to the culture of working from home. These factors also play a substantial role in achieving new job satisfaction and are proportional to the expected performance to continue to run well.
2. MATERIALS AND METHODS

2.1. ORGANIZATION CULTURE

The Culture is a social order that applies to an organization. It shapes the attitudes and behaviours of its members, thus determining what is accepted or not Groysberg et al. (2018). Culture permeated to various levels in an organization. This manifested in collective behaviour, physical environment, and visible symbols. Other abstract aspects of culture are mindset, motivation, assumptions, and other things Rooke et al. (2005). Its effectiveness of an organization determined by the strategy and culture that runs in an organization. Organizational culture can express goals through values and beliefs and guide assets through group assumptions and group norms. However, culture is a suitable lever that is understood, but much of it focuses on behaviour, thought patterns, and social patterns that cannot speak through words Groysberg et al. (2018). Organizational culture is formed from the involvement and benefits of orientation towards organizational goals and forms a perspective of organizational members. Organizational culture can strongly influence by the situation in a particular region, geographically, and able to act as a determining factor that needs to consider Groysberg et al. (2018). Organizational culture is a social struggle of an organization. In this culture, it will form the attitudes and behaviour of its members on a massive scale. When the values contained in an organization that is in harmony with the values and encouragement and the level of the existing situation, then the culture can release a large amount of energy toward the achievement of common goals and encourage the organization's capacity to walk and develop. Organizational culture also allows us to develop flexibly and independently as a form of response to opportunities and demands that are changing rapidly. It also stated that organizational culture could also see as a stock of knowledge shared by organizational members.

The assumption underlying this condition is that humans are genuinely considered honest and trusted but have limited capacity to process, receive, and transmit information Crémer (1993). Organizational culture, along with overtime, is experiencing significant development. The evolution of organizational culture shows that the fundamental model of culture continues to prove to be a useful tool and can keep abreast of the situation Schein (1999). The structure and function of an organization are also determined by rationality that varies according to the existing cultural environment Lewis (2018). Perceptions of practice in an organization may not be related to values and only overlap with attitudes in which both relate to communication. Furthermore, it can also see as an expression of the organizational communication climate Hofstede (1998). Culture can study as an integral part of organizational adaptation capable of being a useful predictor of performance and effectiveness. Organizational culture can be measured with indicators; involvement, consistency, adaptability, and mission Denison and Mishra (1995). Organizational culture is able to contribute to an understanding of how to involve individuals in their field of work which is meaningful and not prescriptive or exclusive but shows where meaning is held generally Ashforth and Mael (1989). Culture has been able to become an important concern and part of a basic conceptual set of tools in many contemporary organizational theories. Analytic relations between culture, power, and agency emerge in contemporary organizational theory, which can ultimately produce community theory Ashforth and Mael (1989). Culture and its adjustments within the organization's body make it an inseparable unit and be able to colour each individual’s actions in connection with each of the activities he carries out.
2.2. WORK FROM HOME CULTURE FACTORS AND IMPACTS

Work From Home in today’s perception is a process of shifting the work culture in an organization by sticking to the basic rules and values in an organization that is transferred to each employee’s Home because to prevent the spread of the COVID-19 pandemic outbreak that requires people to carry out large-scale social restrictions. Work carried out far away has a significant effect on job satisfaction. Working far from home mediates between motivation and competence on job satisfaction Schall (2019). The use of the internet as a medium for work has revolutionized work patterns and styles in the workplace. Thus, he can be a mediator of motivation and competence for satisfaction and performance. On the other hand, the mediation model works online can have a new impact on the decreasing work results because the use of the internet is also for things outside of work Shrivastava et al. (2016). The use of the internet as a medium for work has revolutionized work patterns and styles in the workplace. Furthermore, it can be a mediator of motivation and competence for satisfaction and performance. On the other hand, the mediation model works online can have a new impact on the decreasing work results because the use of the internet is also for things outside of work. Thus, in general, the culture of working online can be a positive or negative mediation between motivation and competence with satisfaction and performance.

Previously it was stated that WFH experienced significant developments in the 4.0 industrial revolution era. Through this WFH activity, the increase in performance was achieved at 13%. WFH also allows employees to choose to work in the office or at home. Modern management practices through WFH show significant development Judge and Ilies (2004). Working from home has integrally positive and negative impacts. In this situation, personal or individual resources are superior to the work program from this house. On the one hand, it will be more flexible and increase personal resources, but on the other hand, it will use up personal resources and hamper it in other domains Ten Brummelhuis and Bakker (2012). Work from Home is not a new culture but has been running for a long time from a while ago but is still relatively limited in demand. At present, the COVID-19 pandemic began in China at the end of 2019 and in Indonesia at the beginning of March 2020, causing WFH’s work patterns to revived with perceptions that are very much different from before. This time, work from home activity took because of the prevention of COVID-19 pandemic transmission. Almost all companies decide to do WFH for their employees. Indeed, it took quite a while to adjust, especially in the accounting department’s work, which based on evidence of original transactions.

**Competence:** Competence is needed for someone to carry out their duties and responsibilities according to the target. There is much understanding about work competencies put forward by researchers. Competence seen from the performance approach is a formal framework developed in cognitive psychology. Human competence formalized through a close relationship with performance in a workplace, namely in the form of knowledge held in connection with his work Ley et al. (2008). The new competency approach architecture is based on tracing design activities that help competence through qualitative features of work situations in which these competencies are activated Belkadi et al. (2007). The new competency approach architecture based on tracing design activities that help competence through qualitative features of work situations in which these competencies activated Shippmann et al. (2000). According to this model, competence can be measure if it can sustain in producing performance on the work carried out. Thus,
the lightweight of the work will be bridged with the competencies of the workers. Competence can also manifest as a person's ability to manage the work field, which is his duty and responsibility, so that he is therefore required to be able to make work procedures independently Wilkinson and Leifer (2007). A review of the importance of research on job requirements has also carried out. This competency research reviewed the objectives of the potential research agenda for emerging competency modeling trends. Work originating from different domains in the form of work meaning, job design, interactional psychology is a means of responding to organizational demands as they pass through new forms of job analysis Sanchez and Levine (2012). Services can demonstrate through a competency-based approach through training, assessment, and workforce development. This effort can follow up by presenting a step-by-step process for developing existing competency models. Furthermore, competency development follows a description of specific steps in building a competency model for certain functions, roles, and positions Marrelli et al. (2005). Competence also shows a person's ability to conduct an analysis based on the facts available to draw conclusions and decision making Hutauruk et al. (2020). Thus, competencies can be created through certain functions, roles, and positions. Competence will easily obtain the personal support of someone who can quickly learn the situation.

**H1: Competence has a positive impact on WFH culture**

Motivation: Based on the observations determined, there are five sets of objectives in the form of basic needs consisting of psychological, security, social, appreciation, and self-actualization needs. These basic needs are related to one another and regulated in population hierarchy. When reasonable needs met, then the next higher need will arise. Thus, the desire without ceasing always arises in every human being Maslow (1943). This psychological need also provides a psychological threat for every human being to frustrate, actualize, and rush everything. Motivation theory built on primary impulses cannot explain the seriousness of one's behaviour. However, the new concept of motivation is a competency base by showing the biological significance of the behaviour. These further enhance the learning process of effective interactions with the environment White (1959). Psychologists suggest that motivation theory consists of dualistic theory, a namely intrinsic motivation that comes from within oneself and extrinsic motivation that comes from encouragement from outside or others. On the other hand, the multifaceted theory recognizes several genetically different motives Reiss (2012). It also stated that motivation could not measure by earning some money for the hard work done. Nevertheless, in behavioural science development, it provides a good understanding of how and why someone wants to work. In this prevailing situation, motivation closely linked to the management skills of a person Hobbs (1970). There is something more meaningful in increasing work motivation in the form of internal stimulation than in material giving. The impact of giving this stimulus can work more effectively in growing extraordinary motivation for someone Wise (2004). The essential thing in generating motivation is connecting thought structures with the dynamics of feelings and actions. Strength in overcoming the usual emotional self is the most crucial concept in learning motivation for someone Weiner (1985). In line with the results of Martin's study, people are motivated to make decisions or take action due to psychological situations that formed Hutauruk et al. (2019), Hutauruk et al. (2020). Thus, motivation is how a person can adjust and learn quickly to situations that apply to the extreme even though. Internal stimulation is essential for someone in arousing
self-motivation. A stimulus in the form of feelings and actions that make sense can have a tremendous impact on the creation of work motivation.

**H2: Motivation has a positive impact on WFH culture**

**Satisfaction:** According to Weiss and Merlo (2015), satisfaction is describing the achievement that successfully realized following the expectations expected beforehand. There is no perfection in achieving satisfaction, but at least it can be achieved close to the expectations. Job satisfaction has been measured in research that began in the early 1930s and can produce a positive and negative evaluation of one's work. Job satisfaction is an essential factor in an organization's management. Job satisfaction is one of the complete areas faced by managers concerning managing their employees. Job satisfaction has an extraordinary impact on the achievement of employee performance. Job satisfaction starts with the creation of employee motivation ('Job Satisfaction, A Literature Review', 2011). Job satisfaction has a big impact or has a very significant correlation to the achievement of performance. Much research has done for this purpose and, for the future, still needs to be studied further about this and adapted to the circumstances Judge et al. (2001). Job satisfaction is an essential part of management's tasks. Through job satisfaction, there will be self-confidence, loyalty so that in the end, it can improve the quality of work. Job satisfaction does not only describe the results obtained in the form of nominal money, but positive psychological factors within oneself are decisive (Tietjen and Myers, 1998). In business organizations, job satisfaction reflects work motivation formed in every employee, and this is a benchmark to achieve better performance. Job satisfaction is also strongly influenced by the work environment in the workplace. So, it is essential the role of the internal organization to be able to motivate employees in working to be able to achieve the goals and objectives of the organization optimally (Raziq and Maulabakhsh, 2015). That illustrates that the organization's internal role is coloured by a specific organizational culture so that it can generate a certain level of satisfaction for employees who work in it. Likewise, with WFH culture, a new work culture formed from the foundation of the previous organizational culture will be able to have an impact on job satisfaction. Someone who decides something quickly and precisely and is supported by certain situations will feel high satisfaction. Theses can reflect in specific psychological manifestations in the decision to do the same thing over and over again (Hutauruk et al., 2020, Hutauruk et al., 2019). Job satisfaction is unpredictable and cannot create by relying on a nominal amount of payment for specific money contributions, but job satisfaction deals with the sensitivity of the soul to situations that occur to be able to create a great sense of peace.

**H3: Satisfaction has impact on performance**

**H4: WFH Culture has a positive impact on satisfaction**

**Performance:** According to Rich, Lepine and Crawford (2010), performance is needed for everyone and the organization and is the ultimate goal of carrying out a business organization. Planning can realize well if supported by a process capable of producing high performance. Work involvement can conceptualize as a total investment of oneself into the role it carries out. The factors of work involvement, job satisfaction, and intrinsic motivation can mediate the results to achieve in a performance. In organizational psychology generally found the domain of leadership style and employee job satisfaction. Through this domain, it will be achieved with more optimal an optimal performance as well (Mihalcea, 2014). Factors of age, sex, experience, time, and interpersonal influence are common in
determining one’s performance. However, it has investigated that the influence of conditions at work also indicates a strong influence on performance. There is a substantive relationship between employee performance both at work level and work environment (Kahya, 2007). Environmental influences are strong because an event that occurs quickly and massively that causes a certain tendency will influence the performance to achieve. In this situation, it is necessary to have a steady adjustment from the person concerned.

H5: WFH culture has a positive impact on performance

The theoretical and empirical results that have been put forward to the researcher can describe the conceptual framework of this study in Figure 1 below.

![WFH Culture Factors and Impacts on New Organization Culture](image)

**Figure 1** WFH Culture Factors and Impacts on New Organization Culture

## 3. METHODS

The use of the first-order confirmatory factor analysis (CFA) model was used in this study or where construct dimension testing was conducted (Fornell and Larcker, 1981). Measurement of the measurement model is done first to test the validity and reliability of latent construct indicators (Chinn, 1998). Based on the phenomena that occur as well as the purpose of the study, this study was designed using quantitative research techniques using a questionnaire distribution tool for qualitative data collection based on perceptions and then tabulated data. The questionnaire designed with a semantic differential scale model that would distribute to respondents and using seven measurement scales, ranging from very bad to very good choices. Dedicated questionnaire via google form and shared via social media networks and email. This study uses a sampling model through a non-probability convenience sampling method (Sekaran and Bougie, 2016). The longitudinal research with sample taken is on the characteristics of employees in the field of accounting who work in a variety of core business companies spread across six regions in the province of East Kalimantan, namely Samarinda 35%, Balikpapan 30%, Bontang administrative cities 15%, West Kutai regencies 10%, East Kutai regencies 5%, and Berau regencies 5%. A total of 378 questionnaires were distributed to the six regions with online, and those who received responses were 340 or 89.95% of those answered.

The online questionnaire distribution was carried out by previously approaching and requesting permission to the leadership of the company online for research purposes. The sample of this study consisted of 48% men and 52% women, with an age range between 18-37 years reaching 80% of respondents, and between the ages of 38-56 years by 20%. Besides, respondents with a diploma background
reached 35% and undergraduate 65%. The mean value of the competency variable is 6.12 (SD = 0.95), for motivation were 5.80 (SD = 1.27), for WFH were 5.83 (SD = 1.38), for satisfaction were 6.06 (SD = 1.06), and for Performance were 6.42 (SD = 1.06). The research data were obtained through 22 question items included in the specially designed questionnaire from the five latent variables in this study with empirical support about organization culture by WFH with four questions Hofstede (1998), Groysberg et al. (2018), Ten et al. (2012), three questions regarding competency Ley et al. (2008), five questions regarding motivations Maslow (1943), four questions regarding satisfaction Judge et al. (2001), and four questions regarding performance Rich et al. (2010). The questionnaire was designed with a differential semantic model, with seven answer scales, from the worst to the best Bradley and Lang (1994).

4. RESULTS AND DISCUSSIONS

Algorithm analysis has been done, suggests that the minimum loading factor is above> 0.70 for confirmatory research Chinn (1998), Chin (2010), Hair et al. (2012). The test is carried out several times on the value of loading factors on indicators or items that are feasible. Based on the results of the output analysis, it can be seen that the semi construe produces a loading factor value> 0.70 which means that the semi-indicator is valid Chinn (1998), Chin (2010). At the AVE value generated, all constructs above> 0.50 so as to meet the reliability requirements are similar to those of the Composite Reliability and Cronbach’s Alpha values of all constructs above> 0.70 so that they also meet the reliability requirements Hair (2015), Hair et al. (2012).

Table 1

<table>
<thead>
<tr>
<th>Constructs</th>
<th>Questions items</th>
<th>Loading Factor</th>
<th>Cronbach’s Alpha</th>
<th>AVE</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competency</td>
<td>Experience</td>
<td>0.821</td>
<td>0.878</td>
<td>0.732</td>
<td>0.916</td>
</tr>
<tr>
<td></td>
<td>Skills</td>
<td>0.852</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Knowledge</td>
<td>0.866</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Special requirement</td>
<td>0.883</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motivation</td>
<td>Physiological needs</td>
<td>0.720</td>
<td>0.863</td>
<td>0.647</td>
<td>0.901</td>
</tr>
<tr>
<td></td>
<td>Appreciation</td>
<td>0.837</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Social</td>
<td>0.801</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Safety</td>
<td>0.868</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Self-actualization</td>
<td>0.787</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance</td>
<td>Quality</td>
<td>0.860</td>
<td>0.927</td>
<td>0.770</td>
<td>0.944</td>
</tr>
<tr>
<td></td>
<td>Quantity</td>
<td>0.861</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Effectiveness</td>
<td>0.905</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Independence</td>
<td>0.914</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Punctuality</td>
<td>0.846</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Satisfaction</td>
<td>Compensation</td>
<td>0.891</td>
<td>0.924</td>
<td>0.814</td>
<td>0.946</td>
</tr>
<tr>
<td></td>
<td>Facilities</td>
<td>0.923</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WFH Culture</td>
<td>Flexibility</td>
<td>0.720</td>
<td>0.789</td>
<td>0.610</td>
<td>0.862</td>
</tr>
<tr>
<td></td>
<td>Social distancing</td>
<td>0.803</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Adaptation</td>
<td>0.796</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Online work</td>
<td>0.799</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The validity test was chosen from the discriminant validity also carried out by comparing the AVE square root to the correlation value between constructs. Diagonal is the value of the AVE square root, and the value below it is the correlation between constructs. The square root value of AVE is higher than the correlation
value, so it can conclude that the model is valid and meets discriminant validity Chinn (1998).

### Table 2

<table>
<thead>
<tr>
<th></th>
<th>Competency</th>
<th>Motivation</th>
<th>Performance</th>
<th>Satisfaction</th>
<th>WFH Culture</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competency</td>
<td>0.856</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motivation</td>
<td>0.472</td>
<td>0.804</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance</td>
<td>-0.054</td>
<td>-0.038</td>
<td>0.878</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Satisfaction</td>
<td>0.408</td>
<td>0.397</td>
<td>-0.140</td>
<td>0.902</td>
<td></td>
</tr>
<tr>
<td>WFH Culture</td>
<td>0.471</td>
<td>0.682</td>
<td>-0.003</td>
<td>0.329</td>
<td>0.781</td>
</tr>
</tbody>
</table>

Meanwhile, multicollinearity testing shows that all of VIF values or the latent variable indicator are below < 5, indicating that there is no multicollinearity problem in these research models. Henseler et al. (2014). Evaluation of the inner model shows that the R-Square values for the performance, satisfaction, and WFH culture variables are 0.022, 0.108, and 0.493, and can be calculated as follows:

\[
Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) (1 - R_3^2) = 0.558
\]

The result of 0.558 shows that the structural model has moderate predictive relevance Chinn (1998), Hair et al. (2017). Thus, the model in this study could explain 55.8% of the phenomenon of employee performance in the accounting department through the implementation of the WFH culture as a protocol against the COVID-19 pandemic.

Based on the results of bootstrapping analysis through Smart PLS 3.2.9, it produced that the competence and motivation variables directly influence the WFH culture. Likewise, satisfaction influences performance and WFH culture influences
satisfaction, except WFH culture do not affect performance. So, the hypotheses H1, H2, H3, and H5 can be accepted except H4 rejected. In this case, the direct influence of competence and motivation variables on WFH culture is positive. These also the effect of EFH culture on satisfaction and performance is positive, except for satisfaction on performance is negative. The analysis results of this study also show that the indirect effect of competence on performance through WFH culture is not significant or H6 rejected. In this case, the WFH culture cannot mediate between competence and performance. Competency has an indirect effect on satisfaction through mediating WFH culture insignificantly, or hypothesis H7 accepted. Motivation has not indirect effect on performance through WFH culture mediation significantly, or the H8 hypothesis rejected. Motivation has indirect effect on satisfaction through WFH culture mediation significantly, or the H9 hypothesis accepted. WFH culture has indirect effect on performance through satisfaction mediation significantly, or the H10 hypothesis accepted.

Table 3

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Std Beta</th>
<th>Std Error</th>
<th>t-value</th>
<th>P Values</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: Competency → WFH Culture</td>
<td>0.192</td>
<td>0.053</td>
<td>3.594</td>
<td>0.000</td>
<td>Supported</td>
</tr>
<tr>
<td>H2: Motivation → WFH Culture</td>
<td>0.591</td>
<td>0.043</td>
<td>13.667</td>
<td>0.000</td>
<td>Supported</td>
</tr>
<tr>
<td>H3: Satisfaction → Performance</td>
<td>-0.156</td>
<td>0.040</td>
<td>3.890</td>
<td>0.001</td>
<td>Supported</td>
</tr>
<tr>
<td>H4: WFH Culture → Satisfaction</td>
<td>0.329</td>
<td>0.063</td>
<td>5.188</td>
<td>0.000</td>
<td>Supported</td>
</tr>
<tr>
<td>H5: WFH culture → Performance</td>
<td>0.049</td>
<td>0.053</td>
<td>0.924</td>
<td>0.356</td>
<td>Not Supported</td>
</tr>
</tbody>
</table>

Note: Significant Weight if t-value > 1.96 (significant level = 5%) Chinn (1998), Hair et al. (2012), Henseler et al. (2014)

From the results of the path coefficient in Table 3 above, it can saw that all variables have a significant effect on the T-Statistics values generated by all variables > 1.96. These show that the hypothesis H1, H2, H3, and H4 were accepted, except for the hypotheses H5 rejected.

This study produces findings that, during the COVID-19 pandemic, brought a new era into human life with the adoption of mental health and safety protocols. Work from home has implemented so that the field of accounting work that had relied on work patterns with direct verification and validation activities on the evidence of transactions experienced a significant shift. Partially, competence have a positive and significant effect on WFH culture, which is in line with Ley et al. (2008), Belkadi et al. (2007), Shippmann et al. (2000), Wilkinson and Leifer (2007), Sanchez and Levine (2012), and Marrelli et al. (2005). Having a good self-competency and following the field of work will make employees more comfortable to adjust to the WFH work culture system. Competence is an essential factor that plays a significant role in supporting someone to think quickly and make decisions wisely. Hutauruk et al. (2020). Likewise, motivation also has a positive and significant effect on WFH culture or in line with Maslow’s opinion, that the basic human integrity hierarchy, which includes physiological, security, social, appreciation, and self-actualization, is inseparable from every human being Maslow (1943). Through this basic integrity hierarchy, the new working pattern with the WFH culture system will continue to work as it did with the previous system even though adjustments are still needed. Motivation requires certain situations and conditions for someone to make crucial decisions quickly and accurately and in line
A work culture that was previously inseparable from the work culture system with WFH, but employees need time to adjust to this new system because it demands self-determination and a strong willingness to learn. In line with the opinion of Groysberg et al. (2018), culture is something that focuses on one's behaviour and mindset.

Organizational culture is in touch with the knowledge possessed to make humans process, receive, and send information to the next stage Crémer (1993). Organizational culture through significant development runs and can adjust quickly to existing ones Schein (1999). The structure and function of organizational culture is also influenced by rationality that adapts to the demands of an ever-growing cultural environment Lewis (2018). Organizational culture can also see as an expression of the organizational climate Hofstede (1998). Culture is a means for the adaptation of an organization. Situations and environmental conditions that change dramatically will form a new culture with the support of involvement, consistency, and ability to adapt quickly Denison and Mishra (1995). These causes employees in the accounting department who are familiar with the old work culture must be able to adjust to the online work system and all the consequences. Through WFH culture, it will increase competence and form new competencies. Through the WFH system, organizational culture can have a significant impact on the adaptation and development of new things that increasingly exist, and this situation also illustrates the creation of excellent performance. That means that the theory put forward by Schein, Hofstede, Denison, and Mishra. WFH culture is psychologically able to form a new culture and move people to want to adapt and make decisions to choose things that can optimally support goals, and in line with previous studies conducted by Hutauruk et al. (2020), Hutauruk et al. (2019). It also illustrates that WFH culture can play a functional role in producing a performance with new situations.

Nevertheless, in this case, the study findings show that WFH culture has no impact on performance. There means that according to the results of previous studies, the new culture will affect adjustments to a person's psychological and performance. Job satisfaction is not a new issue, which has been studied since 1930 and has had positive and negative effects on one particular job Weiss and Merlo (2015). Job satisfaction starts with the motivation of employees to be able to determine the achievement of confident performance (‘Job Satisfaction, A Literature Review’, 2011). However, on the other hand, satisfaction has a negative and significant effect on performance. These findings indicate that job satisfaction felt by employees is not optimal because of the WFH situation. Employees feel that most of them have never experienced a situation like this. During this time, they work offline under a particular command with the support of data and evidence of real transactions and can directly request specific authorizations. WFH during the COVID-19 pandemic demands large-scale social restrictions so employees must be able to independently use online work facilities. The use of the internet independently adds to costs and adjustments that are quite time-consuming. So, employees are still struggling to adapt completely differently from before.

5. CONCLUSIONS AND RECOMMENDATIONS

However, this study is a temporary inhibition during the COVID-19 pandemic; further studies need to carry out with the central observation of the cultural impact of WFH on employee, especially accounting division behaviour at longer time stages. The study conducted in the face of the COVID-19 pandemic and the WFH culture work system’s implementation. For this reason, over time, further studies need to be carried out by looking at the impact of the development of the COVID-19
pandemic on WFH culture on employees, especially employee behaviour in the accounting division. This study examines three primary model constructs, namely the WFH culture formed from competence and motivation, and their impact on satisfaction and performance. Competence has a positive and significant impact on WFH culture. These show that through capability, it is easier for employees to work, supported by adequate experience, knowledge, and skills for an online work system independently from home. Thus, the people who work behind it will have hope for technological excellence that can support it optimally. Motivation has a significant impact on WFH culture, which shows that through high job security, especially avoiding the transmission of infectious diseases, during the COVID-19 pandemic, this was the main reason for them being very supportive of the work system from home. WFH culture has a significant positive effect on job satisfaction. These show that WFH culture as a new culture in working safely with social distancing during the COVID-19 pandemic becomes a solution for companies and their employees to reduce the risk of transmission and work can still be carried out as expected. Nevertheless, unfortunately, WFH culture is not able to have a significant impact on performance, because they work that can be completed has a lower quality and quantity than before. This situation shows that employees cannot directly adapt to the previous system through this new work culture. Because it takes time and strategy for adjustment. The impact can also see where satisfaction has a negative, and significant effect on performance. These show that the higher job satisfaction, the lower the performance. Through this online work system, employees need to be adjusted so that even though expectations are high, they have not been able to produce optimal performance in the short term. When the pandemic disappears, at least the WFH system is an excellent choice to save company costs and an online authorization system. In addition, the WFH system and its positive and negative impacts need to be studied continuously so that an optimal work satisfaction point will be achieved and that it will be able to have a significant impact on performance.

ACKNOWLEDGEMENTS

We want to thank LPPM Widya Gama Mahakam Samarinda University, for providing funding and moral support during the research process. Thank you to all respondents who have collaborated in providing information and answers to the questionnaire in connection with this research.

REFERENCES


