

Conference Paper

The Role of Adversity Intelligence in Encouraging the Implementation of Islamic Work Ethics and the Impact on Accountant's Performance and Career Development of Accountants

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Abstract

The purpose of this research is to obtain an empirical evidence about the role of adversity intelligence in encouraging the implementation of Islamic work ethics and the impact on accountant's performance and career development of accountants. Respondents who participated in this research are among others: public accountants, government accountants, management accountants, educator accountants, and tax accountants. The population of this research involved accountants profession in Indonesia. Data was collected with questionnaire, in order to ensure the confidentiality of the responses by using convenience sampling technique and was used SEM with Lisrel 8.8 software as an efficient instrument for data collection in the quantitative survey. The results showed that as follows: first, adversity intelligence has a positive and significant effect on the implementation of Islamic work ethics, accountant's performance and career development of accountants; second, the implementation of Islamic work ethics has a positive and significant effect on the accountant's performance but has no effect on career development of accountants; third, the implementation of Islamic work ethics were able to mediate the effect of adversity intelligence on accountant's performance as well as on career development of accountants; fourth, accountant's performance has a positive and significant effect on career development of accountants.

Keywords: adversity intelligence, Islamic work ethics, accountant's performance, career development of accountants

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1. Introduction

The success or failure of the organization depends on employee performance. The employee performance will affect on organizational effectiveness. To achieve organizational goals and maintain organizational survival, organizations must manage human

resources well because of human resources are a very valuable asset for the company [1]. The company manages human resources by providing clear, objective and fair career development opportunities for its employees.

Accounting is a field of considerable interest in accordance with the statement [2]: accounting is popular major because there are many different types of jobs, with unlimited potential for career advancement. Accountants provide information in the form of financial data used for decision-making. Any organization in which there is financial management needs accounting skills. Therefore, the accounting profession has such a broad prospect to pursue a career as a public accountant, government accountant, management accountant, educator accountant and tax accountant. Whatever the type of work there is certainly work pressure faced. Accountants who play a role in public accountability process face work pressure too. Accountant's profession needs someone who can deal with and solve problems and sees challenges as an opportunity in this profession. The intellectual ability, the ability to manage emotions and unyielding spirit in facing challenges in various circumstances are also assessed will affect performance and expand the opportunities of accountant career development.

Research on adversity intelligence, employee performance and career development has been done by [3–9]. The researcher added Islamic work ethics to this study. The basic idea is that if accountant implements the Islamic work ethics in carrying out its duties, then the accountant will have a good performance and his career well developed.

The purpose of this research is to obtain an empirical evidence about the role of adversity intelligence in encouraging the implementation of Islamic work ethics and the impact on accountant's performance and career development of accountants. Result from this study would provide contribution and input for organization leader, accountants and those responsible in drafting ethical codes for professional association. This paper is organized as follow: section 2 discusses the literature review and hypotheses development, section 3 reports the data collection and measurement. Section 4 discusses analysis and some of the finding, and section 5 concludes the paper.

2. Literature Review and Hypotheses Development

2.1. Attribution theory

Attribution theory is a dominant conception in the area of motivation, social psychology, and educational psychology. It has stood the test of time as not only does it have a powerful empirical support, but also it has acted responsively to empirical challenges [10].

Attribution theory was first proposed by [11] and further developed by [12–14]. Attribution theory is a theory that explains about human behavior.

2.2. Career development theory

The most popular theory is the theory developed by Super. Super Theory uses approach through the stages of employee career pattern. Super launched a vision of career development that is very broad in scope, because career development is seen as a process that includes many factors. These factors are partly in the individual's own and partly in the environment that all interact with each other and together form the process of one's career development [15].

2.3. Adversity intelligence and Islamic work ethics

Adversity intelligence is the ability of an individual to be able to overcome a difficulty with a characteristic capable of controlling difficult situations, assuming sources of external difficulties, having responsibility in difficult situations, being able to limit the influence of difficult situations in the aspects of his life, and having endurance both in the face of difficult situations or circumstances [16]. Adversity intelligence expresses positive value [17]. Research on Islamic adversity and work ethic is done [18–20]. The results of the study show that adversity intelligence has a positive effect on Islamic work ethic. Accountants with adversity intelligence are expected to perform their work in accordance with the ethics of Islamic work. The following hypothesis was proposed:

Ha1: Adversity intelligence positively influence the implementation of Islamic work ethics

2.4. Adversity intelligence, accountant's performance, and career development of accountant

Employee performance is the actual achievement of the employee compared to the expected performance of the employee. Expected work performance is a standard achievement that is arranged as a reference so that it can see the performance of employees in accordance with its position compared with the standards made. It can also be seen the performance of these employees against other employees [21]. Performance of employees is a result that can be achieved by workers in doing work related to the duties assessed by superiors or companies.

Research related to adversity intelligence, emotional intelligence, spiritual intelligence and intellectual intelligence with performance has been done by [6, 7, 22–25]. An accountant who has adversity intelligence is of course emotionally intelligent. Emotional intelligence positively affects the auditor's performance [22,23 24] stated there is a positive influence of emotional intelligence on employee performance at Kopkar PT. Telkom Siporennu Makassar. Professional ethics, self efficacy, spiritual intelligence, intellectual intelligence, and emotional intelligence have a positive effect on auditor performance [6]. Adversity Quotient has a positive effect on employee performance [7, 18, 26]; Emotional quotient as a moderating factor has a significant impact on the accountant performance [27]. However, the results of this study differ from [4] who found Adversity Quotient and Emotional Quotient ratings of the respondents were not associated with their teaching performance.

Accountants who have adversity intelligence will make career planning from the beginning of work. Many factors can affect the accounting career. Research that examines the relationship between intellectual intelligence, emotional intelligence, and adversity intelligence with career development was done by Amilin [3, 5, 8, 28]. The results of this study indicate that intellectual intelligence, emotional intelligence, and adversity intelligence have a positive effect on career development partially. Emotional intelligence positively influences carrier development of accountants, and Self-confidence positively strengthen (moderates) the influence of emotional intelligence on carrier development of accountants [3].

Therefore, there were two hypotheses proposed:

Ha2: Adversity intelligence positively influences accountant's performance

Ha3: Adversity intelligence positively influences career development of accountant

2.5. The implementation of Islamic work ethics, accountant's performance and career development of accountants

Work ethics in Islamic perspective namely, everybody must work hard because working is identity of his humanity, avoiding exploitation, and suffer losses to others, always remembering worship for God, responsible to his job, working in halal way, must be professional. Assembling of work ethics in Islamic perspective as guidance for working in daily life, it makes life better and more prosperous [29].

Previous research on the ethical work of Islam was done by [19, 20, 30–34]. Islamic work ethics has a positive influence on both job satisfaction as well as organization commitment [34]. People who have good Islamic work ethic also have a high commitment of sustainability as well. Employees with high Islamic work ethics exhibit greater loyalty to the organization. Islamic work ethics influences organizational commitment and its three dimensions: affective, normative and sustainable commitment [33]. Islamic work ethics can reduce job stress and minimize the accountants' intention to quit the job [35]. Islamic Work Ethics affected employee performance and affected the mediators of personality X and personality Y type employees, which significantly affected employee performance [32]. Islamic work ethics positively influences job satisfaction [30]. The Islamic work ethic directly affects both organizational commitment and job satisfaction, and that it moderates the relationship between these two constructs [20]. However, the results of study differ [35]. He found the work ethic of Islam has no effect on the performance of accountants. In general, the work ethic variables of Islam can have a positive effect on employee performance, thus the work ethic of Islam is expected to also encourage the development of an accounting career. Based on the above argument, the following hypotheses were proposed:

Ha4: The implementation of Islamic work ethics positively influences accountant's performance

Ha5: The implementation of Islamic work ethics positively influences career development of accountant

Ha6: The implementation of Islamic work ethic is able to mediate the influence of adversity intelligence on accountant's performance

Ha7: The implementation of Islamic work ethic is able to mediate the influence of adversity intelligence on career development of accountant

2.6. Accountant's performance and career development of accountant

[3, 5, 8, 28, 32] conducted research related to performance and career development. Employees who perform well are more prominent than employees who perform badly. Accountant who has a good performance will get a chance for career development faster than the accountant whose performance is normal. The accountant must do his job optimally in the hope that it will lead to good performance. When the accountant has a good performance then he will be encouraged to plan his career better. However, the results

of the study are different from [8] who found career management and performance rating not related. Therefore, the eighth hypothesis proposed was as follows:

Ha8: Accountant's performance positively influences career development of accountant

3. Methodology

3.1. Hypotheses model and variables measurement

The conceptual framework used in the current author own study. Which described relatedness of the tested variables is show in Figure 2. The Indonesian accountant profession was selected for this research. A total of 272 accountants participated consisted of public accountants, government accountants, management accountants, educator accountants, and tax accountants. Data was collected by providing questionnaire to the accountants. Sample selection was performed using a purposive sampling method. Data was collected and managed by using SEM with Lisrel 8.8 software. Respondents were asked to rate their level of agreement on statements written in the questionnaire using Likert scale, with 1 rated as totally disagree and 5 as totally agree.

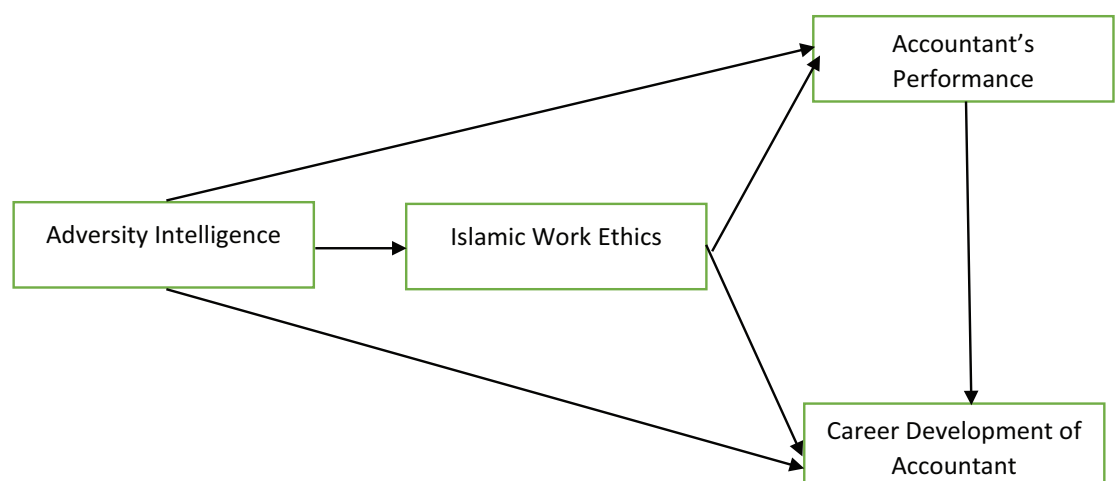


Figure 1: Conceptual Framework.

3.2. Research method

In this model, there were four variables (i) adversity intelligence, (ii) Islamic work ethics, (iii) accountant's performance, and (iv) career development of accountant. Variables related to adversity intelligence were measured through instruments developed by [36] that consisted of 20 indicators. Instruments to measure the Islamic work ethic were

developed by Ali [37] consisting of 17 indicators. Accountant’s performance variable was measured using instrument developed by [38] consisting of 20 indicators. Career development of accountant was measured using instrument developed by [5] consisting of 10 indicators.

4. Results

4.1. Descriptive analyses

Respondents were taken from public accountants (93 respondents), government accountants (32 respondents), management accountants (117 respondents), educator accountants (16 respondents), others (14 respondents).

In conducting a construct validity test for each, research variable using confirmatory Factor Analysis (CFA). Based on the test results validity of all research instruments are said to be valid unless the item variable performance of accountant items to 2 and 18 with the value of t respectively 0.87 and 1.90 which is below 1.96 and cause the item can’t be included in the next stage.

TABLE 1: Goodness of Fit.

GOF	Cut off value	X1	Z	Y1	Y2
Chi-square	> 0.05	114.06	59.64	114.64	25.19
P	> 0.05	0.059	0.085	0.063	0.090
RMSEA	≤ 0.08	0.03	0.033	0,029	0.042
GFI	≥ 0.90	0.96	0.97	0.96	0.098
CFI	≥ 0.95	1.00	1.00	0.99	1.00
AGFI	≥ 0.90	0.91	0.92	0.92	0.94

Source: Data of lisrel processed by researcher

From table 1. it can be concluded that X1, Z, Y1 and Y2 are all models with good results because they can meet all cut-off boundaries and criteria of Chi-Square, P, RMSEA, GFI, CFI, and AGFI.

4.2. Structural equations

1. In this research, structural equation produces influence as much as 0.41 or 41%. This shows that the variables of adversity intelligence and Islamic work ethic simultaneously affect career development and accountant performance by 41% while

TABLE 2: Proportion of Structural Equation Variance.

Structural Equations	R ²	Errorvar	T	Sig
Structural equation (X1to Z to Y1,Y2)	0,41	0,59	8,15 1,969 ^b	V
Reduced form (X1 to Y1)	0,43	0,57	4,71 ^a 1,969 ^b	V
Reduced form (X1 to Y2)	0,33	0,67	8,23 ^a 1,969 ^b	V

note: a = t value, b = t table, V = significant (t value > t table)

the other 59% is explained by other variables outside the research. This result is considered significant because R² produces a t value of 8.15 > t table of 1.969.

2. The derived equation gives R² of 0.43 or 43%. This shows that the total influence on adversity intelligence on accountant performance is 0.43 or 43% while the other 57% is explained by other variables outside the research. The results are considered significant because R² produces a t value of 4.71 > t table of 1.969.
3. The derived equation gives R² of 0.33 or 33%. This shows that total influence on adversity intelligence toward career development is 0.33 or 33% while 67% is explained by other variables outside the research. These results are considered significant because R² produces a t value of 8.23 > t table of 1.969.

4.3. Hypothesis testing

Based on the picture above there is a direct influence between exogenous and endogenous variables. In addition to the structural path diagram will be presented a t value path diagram to determine the significance of the influence of exogenous and endogenous variables.

From the results of the following tests, the researcher concludes that of the overall hypothesis that testing one hypothesis is not supported while the other seven are supported. This is because t-value was 0.85, which means under t-critical 1.96. Research concluded that in accordance with the above results that the Islamic work ethics have no positive effect on the development of accountant career. As for the other seven hypotheses, there is a positive influence.

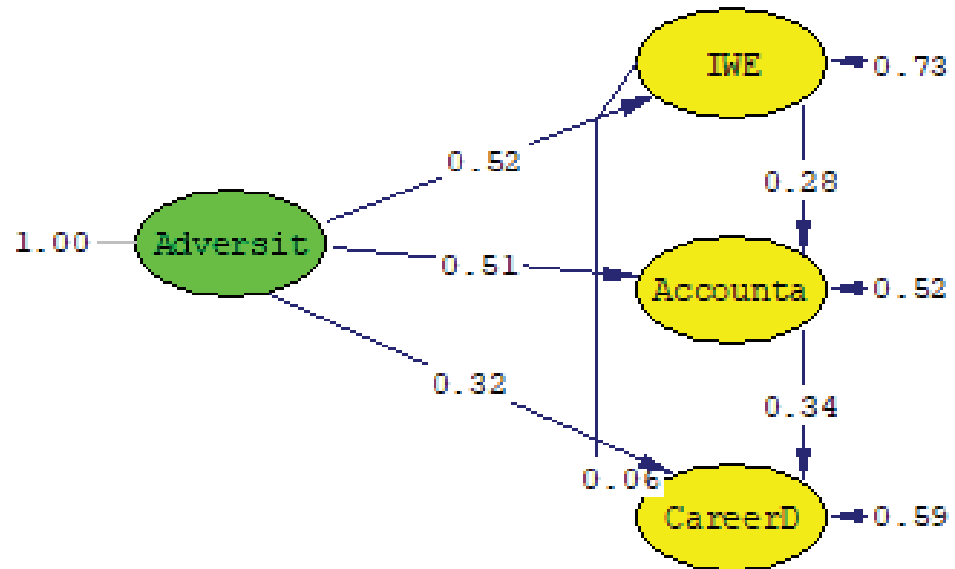


Figure 2: Line Chart of Structural Models Between Latent Variables *Source: Data of Iisrel processed by researcher.*

TABLE 3: Summary Hipotesis.

Hypothesis	Path Coefficient	T-value	Critical value	Results
H1	0.52	4.98	1.96	Supported
H2	0.51	4.34	1.96	Supported
H3	0.32	4.06	1.96	Supported
H4	0.28	2.95	1.96	Supported
H5	0.06	0.85	1.96	Not supported
H6	0.80	7.93	1.96	Supported
H7	0.58	5.83	1.96	Supported
H8	0.34	3.24	1.96	Supported

Sumber: Processed Iisrel output

5. Discussion

Based on the hypotheses testing (Table 3), adversity intelligence has a positive and significant effect on the implementation of Islamic work ethics. This finding was consistent with the majority of previous researches [18–20]. Adversity intelligence has a positive and significant effect on accountant’s performance and career development of accountants. This finding was consistent with previous researches [6, 7, 22–25]. There is a correlation between adversity intelligence and job satisfaction. When adversity is

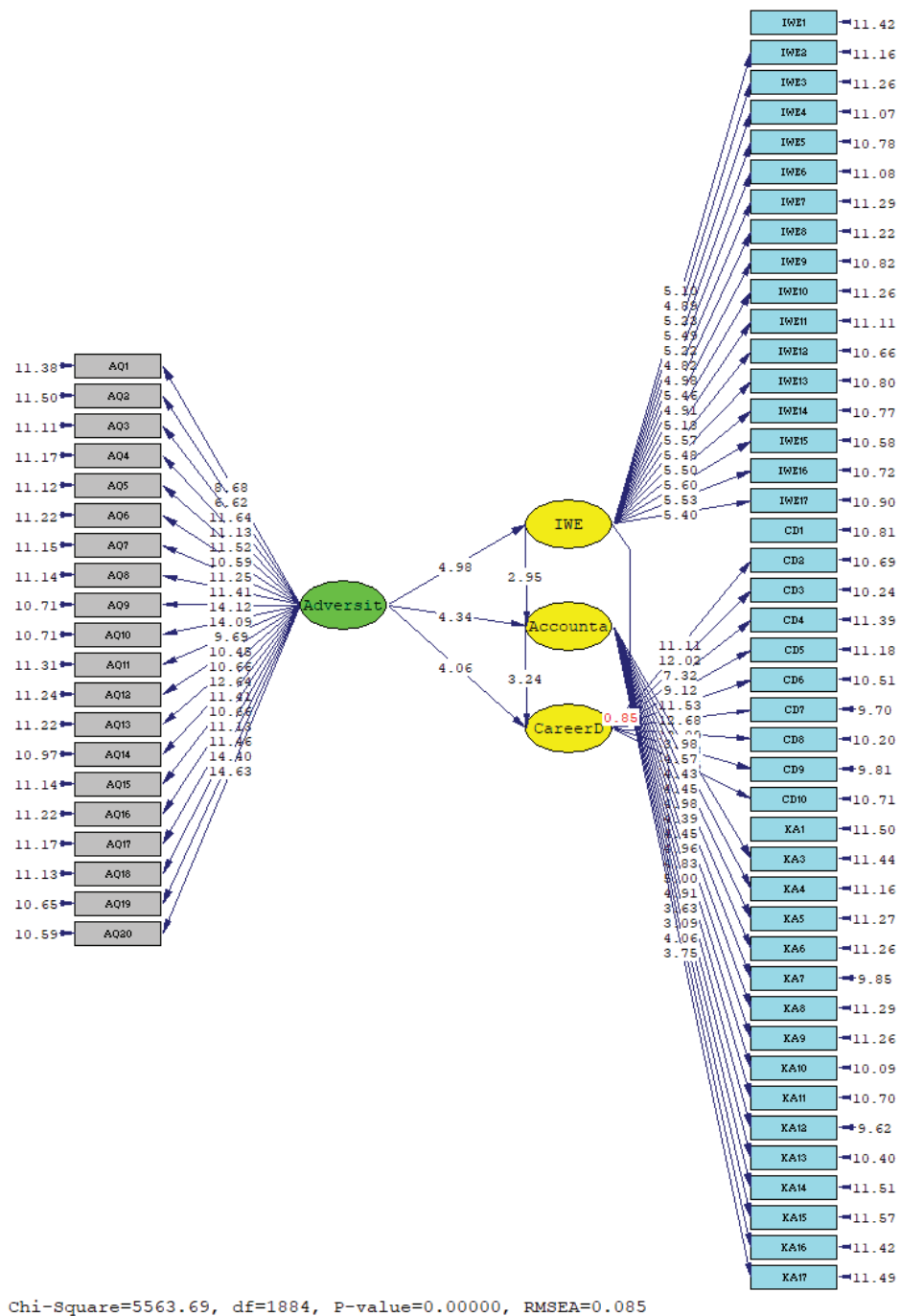


Figure 3: Line Model diagram t Full Model Source: Data of Iisrel processed by researcher.

higher, job satisfaction also increases [9]. Organizations need to carry out Adversity Quotient development programs because the Adversity Quotient development program can help improve the Adversity Quotient, skills and concerns of participants. When participants encounter problems and learn how to solve problems by analyzing the causes

of problems, try to find their potential to overcome problems, think positive and patient [39].

Next, the output results showed that the implementation of Islamic work ethics has a positive and significant effect on the accountant's performance but has no effect on career development of accountants. This finding was consistent with previous researches [20, 34] Islamic work ethics has a positive influence on both job satisfaction as well as organization commitment [34]. If the accountant is satisfied with his job then they will work with high spirits that impact on good performance.

Statistical analysis of the eight hypotheses accountant's performance has a positive and significant effect on career development of accountants. A well-performing accountant will gain more opportunities in developing his career. For example, when an auditor from a public accounting firm audits a company, and the audited company's management judges the auditor's performance very well, it could be that the auditor is offered to work in an audited company in a better position. Accountants and organizations must create career development programs because clear and objective career development can improve employee's work motivation in carrying out their work, thereby creating a sense of satisfaction in performing their work [1]. When employees are satisfied, they will not leave the organization despite being offered higher salaries at other companies.

6. Conclusions

The results show that as follows: first, adversity intelligence has a positive and significant effect on the implementation of Islamic work ethics, accountant's performance and career development of accountants. Second, the implementation of Islamic work ethics has a positive and significant effect on the development of accountants. Third, the implementation of Islamic work ethics that is able to mediate the effect of adversity intelligence on accountant's performance as well as on developmental development of accountants. Fourth, accountant's performance has a positive and significant effect on career development of accountants. The implications of this research, especially for Islamic accountants are the intention of work as worship so that the work done will always be maintained and in the direction of Alqur'an and Hadith. By applying the work ethic of Islam, the Muslim accountant will have a better performance because it has a high morale. In accordance with the words of companions of the prophet Muhammad: work for your world as if you will live forever and work for the Hereafter as if you will die tomorrow.

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