Accountability and Spirituality at Work Consequences on Organizational Citizenship Behavior

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Abstract

The value of Organizational Citizenship Behavior (OCB) is an interesting topic in the focus of researchers and practitioners. This study aims to examine the effect of accountability and spirituality at work on OCB. This type of research is explanatory research through quantitative approach. The research population are accountants in East Java. Data collection was obtained through the distribution of online questionnaires. The Questionnaire collected were 110 questionnaires. The analytical method used is multiple linear regression analysis to test the hypothesis by using SPSS 26 software. The result of this research found that Accountability and spirituality at work affect to OCB.

Key Words: Accountability, Organizational Citizenship Behavior (OCB), Spirituality.

Abstrak

Nilai Organizational Citizenship Behavior (OCB) merupakan topik yang menarik dalam fokus penelitian dan praktisi. Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas dan spiritualitas di tempat kerja terhadap OCB. Jenis penelitian ini adalah explanatory research melalui pendekatan kuantitatif. Populasi penelitian ini adalah akuntan di Jawa Timur. Pengumpulan data diperoleh melalui penyebaran kuesioner online. Kuesioner yang dikumpulkan sebanyak 110 kuesioner. Metode analisis yang digunakan adalah analisis regresi linier berganda untuk menguji hipotesis dengan menggunakan software SPSS 26. Hasil penelitian ini menemukan bahwa Akuntabilitas dan spiritualitas di tempat kerja berpengaruh terhadap OCB.

Kata Kunci: Akuntabilitas, Perilaku Anggota Organisasi, Spiritualitas.

INTRODUCTION

The anomalies of industrial policy after pandemic can be one of the factors that cause problems in the workplace, such as loyalty, sincerity of the work, engagement and, satisfaction (Dirkx et al., 2013). Organizational Citizenship Behavior (OCB) is a term which used to describe all positive and constructive employee's actions and behaviours that are not part of their formal job description. It means that OCB is everything that employees do for their own free will, which supports their co-workers and benefits the organization as a whole (Organ, 1988). In this case, OCB can increase employee morale, which has an impact on the increasing of the meaningfulness of people's work. Of course, OCB is very

good for corporate performance, social interaction and employee productivity. The research which proves that basically OCB positively predicts performance is Organ et al. (2006), Podsakoff et al. (2009) and Zhang (2011). OCB achieves this effectiveness by providing a positive organization's social and psychological environment (Verlinden, 2022).

There are so many research which examine the several factors which impact to OCB such as good corporate governance (Gustari & Widodo, 2020; Widodo & Sulistiasih, 2021), motivations (Shaaban, 2018) and job satisfaction (Narzary & Palo, 2020) and the show as the influential result. Especially for spirituality at work, Dean (2017) shows that spirituality at work was affected to OCB in the terms of a conditional, conducive and beneficial workplace can emerge the employee's OCB. This result also supported by several research, such as Garg et al. (2019), Mahipalan et al. (2019), and Makiah et al. (2018). This is based on the understanding that spirituality in the workplace can makes people feel equal and support them to live in a fear-free environment, productive in intuition and creativity as well as a sense of belonging or engagement with the organization in which they operate (Yogatama & Widyarini, 2015). On the other hand, the results of research by Sani et al. (2018); and Yadav and Punia, (2016) show that spirituality has no effect on OCB. Further studies confirmed that employees who are spiritually intelligent or engaged in religious feelings, pray to God, seek true "nature" also make better contributions to job performance. So, in this case OCB is not an important goal or point for employee.

The phenomenon which arises on organization also show that strength of accountability might influence accountants' (Mennita & Abdillah, 2022) and teachers' OCB (Elstad et al., 2012). The pros and cons between the forms of accountability can be described as another part of accountability abroad finance and accounting concept. Mennita and Soeherman (2019a) approves that spiritual accountability as part of business accountability which oriented towards worship and not only prioritize on worldly gains. In fact, there are still accountants who don't do a good job. For example, the financial crimes scandal of Enron (The Big Five pubic accounting) in 2000 about fraudulent reporting, Unethical behaviour by CEO and accountant of Tyco Accounting scandal in 2003, WorldCom scandal, Bernie Madoff about Ponzi scheme etc. It proves that accountability is a part of accountant's OCB, because employee with OCB will not ruin the good image of the company. Based on those cases, we trying to retest the effect of spirituality at work and accountability in accountant, considering that the behaviour of accountants plays an important role in reporting and corporate sustainability in the context of OCB.

LITERATURE REVIEW

Spirituality in the workplace as an acknowledgment of the inner life fostered by meaningful work that takes place in a community context (Ashmos & Duchon, 2000). Spirituality at work is the one of factor that influence OCB (Ibrahim & Aslinda, 2014; Shaaban, 2018). Mahipalan et al. (2019) confirms that the spiritual aspect of a person encourages them to take on extra tasks and roles in job voluntarily to help others and the organization. In this case spirituality has a broad definition and is not limited to the scope

of religion or spirituality itself. A person's spirituality can make them always take lessons from whatever happens to be a valuable experience (Mennita & Soeherman, 2019b). This spirituality will later be brought by individuals in the environment where they working as employee and become part of the organizational environment. Dean (2017), Garg et al. (2019), Mahipalan et al. (2019) and Makiah et al., (2018) also prove that spirituality at work has an effect on OCB. On the other hand, the results of Sani et al. (2018) and Yadav and Punia (2016) show that spirituality has no effect on OCB. Further studies confirmed that employees who are spiritually intelligent or engaged in religious feelings, pray to God, seek true "nature" also make better contributions to job performance. These studies show that the research about the specific impact of spirituality at work to OCB need explorations more. Based on the result of that research, the hypothesis 1 is:

H1: Spirituality at work has a positive significant effect to OCB

The other perspective shows that accountability effects to OCB. System of accountability can be construed as a control mechanisms to channel and shape behaviour organizationally which purpose to maximize goal accomplishment and effectiveness (Royle et al., 2008). Unfortunately, research on accountability has not kept pace with its importance (Frink, et al., 2008). Several components of OCB involve behaviours that target others in the organization (Bateman & Organ, 1983). Royle et al. (2008) contend that seeking accountability for others serves to both promote reputation and their OCB indications. This result relevant to the Hall et al. (2009) which shows that accountability affects OCB, which in turn influences job performance and satisfaction through reputation. Based on the result of that research, the hypothesis 2 is:

H2: Accountability has a positive significant effect to OCB

RESEARCH METHOD

This type of research is explanatory that aims to get everything that has not been before known, especially related to data and information needed in research. This study uses a quantitative approach. Research sites is in East Java. As a population, they are practitioners and educator's accountant. The sample in this study is an active practitioner's accountant which born in 1970 until 1995 and working at private corporation. The sampling used is random sampling. While the number of samples using the Hair et al. (2006) formula which states that a sample is fit to the criteria and able to representing a study adjusted to the number of questions on the indicators research. The data was collected through the distribution of online questionnaires through the application google forms and we collected 110 respondents. The validity and reliability tests were conducted to verify the instruments.

Table 1. Operational Definition and Variable Indicators

Variable	Definitions	Indicators
Organizational Citizenship Behaviour (Podsakoff et al., 1990)	All voluntary and universal activities or actions that carried out by employees beyond their formal job descriptions to assist the work of colleagues and/or managerial in providing the best service for the company and others who need financial reports.	Altruism
		Conscientiousness
		Sportsmanship
		Courtessy
		Civic Virtue
Workplace Spirituality (Ashmos & Duchon, 2000; Djafri & Kamaruzaman, 2016)	Spirituality in the workplace is a condition where companies can provide facilities for their employees to worship according to their beliefs, both in terms of worshiping in work and social relationships as well as to God.	Meaningful Work
		Inner Life
		Sense of Community
		Observance of Allah
Accountability (Han & Perry, 2020)	The expectation of employee that may be called on to explain companies' action or inaction to salient audiences with the belief of consequences based on evaluations.	Attributably
		Observability
		Evaluability
		Answerability
		Consequentiality

Source: Processed by researches (2022)

This research combined the workplace spirituality's indicators, which is adopted from Ashmos and Duchon (2000); and Djafri and Kamaruzaman (2016) as our novelty. This research also uses the open questions which allow to support the statistical result.
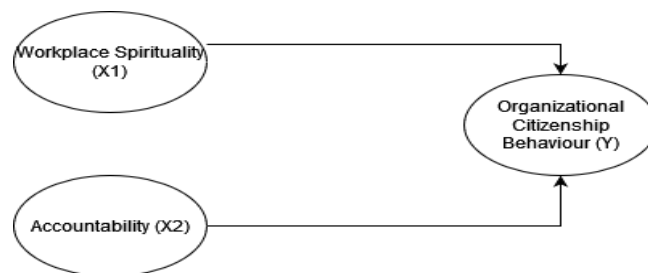

Figure 1. Research Model

The results of the regression test will be interpreted in accordance with previous research and supporting by the existing results, as well as information obtained from open question in survey. The open question asking for the accountant's want and needs to build or increase their own OCB. The data analysis technique using multiple regression analysis to test the influence of spirituality at work and accountability to OCB by using SPSS 26. We also using Likert scale, which response ranged from 1 which means "strongly disagree" to 5 which means "strongly agree". The test is conducted in several parts, which are validity and reliability test, T – test and F- Test.

RESULTS AND DISCUSSION
Validity and Reliability Result

The validity and reliability test of the questionnaire is needed to ensure that the questionnaire used is able to measure the research variables properly and correctly. Cronbach' alpha statistical testing, if the alpha value is greater than 0.60 it means that questionnaire is reliable. Test results whose reliability is below 0.60 are considered unreliable (Sujarweni, 2014). The validity test is using the Pearson Bivariate correlation, by correlating the item scores with the total score, the instrument or question items had a significant correlation with the total score declared valid or comparing the results of the t-table with the t-count. T-table < t-count means valid, otherwise t-table>t-count means invalid.

The results of the validity and reliability test showed that the questionnaire used was valid and reliable. The validity test in table r for df = 101-150 with a significance level of 5% is 0.1937. The results of the validity test for the instrument on the workplace spiritual variable (X1) resulted in the acquisition of a correlation value of X1.1 (0.512); X1.2 (0.653); X1.3 (0.533); X1.4 (0.532); X1.5 (0.453); X1.6 (0.533); X1.7 (0.471); and X1.8 (0.438). The resulting significance value is 0.000 < 0.05, which means the instrument is valid. Testing the validity of the accountability variable (X2) also produced valid calculation results, namely X2.1 (0.579); X2.2 (0.705); X2.3 (0.430); X2.4 (0.417); X2.5 (0.648); X2.6 (0.741); X2.7 (0.675); X2.8 (0.567); X2.9 (0.643); and X2.10 (0.700) with a significance value of less than 5%, which is 0.000. The results of testing the OCB variable (Y) are Y.1 (0.454); Y.2 (0.611); Y.3 (0.459); Y.4 (0.584); Y.5 (0.578); Y.6 (0.575); Y.7 (0.536); Y.8 (0.443); Y.9 (0.619); and Y.10 (0.647) with a significance value of 0.000 <0.05, it means that the instrument is valid.

Table 2. Reliability test

Reliability Statistics					
Workplace Spirituality (X1)		Accountability (X2)		OCB(Y)	
Reliability Statistics		Reliability Statistics		Reliability Statistics	
Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items
.668	8	.722	10	.737	10

Table 3. F Test – Simultanous

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	653.189	2	323.595	21.587	.000[b]
	Residual	1520.170	101	18.322		
	Total	2100.369	109			
a. Dependent Variable: Total_Y						
b. Predictors: (Constant), Total_X2, Total_X1						

Table 4. T – test Parsial

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.742	4.866		2.567	.001
	Total_X1	.672	.119	.517	6.064	.001
	Total_X2	.210	.072	.221	2.767	.005
a. Dependent Variable: Total_Y						

Coefficients[a]

Based on the results of statistical testing (Table 3), the f test results are 0.000 < 0.050, which means that workplace spirituality and accountability simultaneously affect organizational citizenship behaviour. The results of statistical testing of Table 4 show: 1) The result of the partial test of the effect of workplace spirituality (X1) to OCB (Y) is 0.001 < 0.050.It can be concluded that hypothesis 1 is accepted, which means that there is a significant positive effect of workplace spirituality on OCB; 2) The result of the partial test of the effect of accountability (X2) to OCB (Y) is 0.005 < 0.050. It can be concluded that hypothesis 2 is accepted, which means that there is a significant positive effect of accountability on OCB.

Based on the statistical result, we find that the workplace spirituality and accountability affect to organizational citizenship behaviour. This research supports the result of Ghazzawi et al. (2016); King & Williamson, (2010); Nasurdin & Mei (2013); and Sani et al., (2018) research which result indicate the effect of workplace spirituality to OCB. The spirituality at work brought by individuals in the environment where they work and become part of the organizational behaviour. Mahipalan et al. (2019) confirms that the spiritual aspect of a person encourages them to take on extra tasks voluntarily for the benefit of others and the organization. So, in this case spirituality has a broad definition and it's not limited to the scope of religion or spirituality itself. A person's spirituality can make them always take lessons from whatever happens to be a valuable experience. One of accountant opinions about workplace spirituality, as follows:

"Aku sih merasa bahwa kadang kerjaanku ini numpuk banget, sampe gak bisa ibadah. Lha sekarang lo ya apa ya mau ibadah ae di deadline jam e. Sebetul e gak secara langsung di deadline tapi ya ngunu. Istirahat mek bentar, during-durung wes kudu kumpul laporan, hadeh. Terus mau ngebantu temen yang lain ya mana bisa, ngobrol aja jarang kalua ndak pas bener-bener free dan itu bener-bener kami alami" (Intan)

From this answer at the accountant's point of view about workplace spirituality, show that workplace spirituality based on accountant perspective is not only about the real workplace but also about their employer (company policy).

"Aku berpikir bahwa aku akan bisa melakukan hal lebih di tempat kerja aku ini, apabila perusahaanku memberiku ruang untuk melakukannya. Tidak hanya ruang, aku berpikir bahwa privasi karyawan juga perlu, adakalanya sebagai

auditor, aku berpikir untuk bisa mendapat waktu istirahat yang khusus, tanpa harus membahas pekerjaan atau project yang sebelumnya aku kerjakan. I just want to be me at the time" (Angel).

One of participant also hope that they able to receive private time to do what they want and forgot about working problems for a while during their break times. Ahmadi et al. (2014) found that workplace spirituality had a significant impact on the behaviour and mental condition of workers and play an important role in the process of solving organizational problems, especially those related to organizational citizenship behaviour (OCB). Research related to spirituality has been widely conducted by relating it to important issues in OCB (Mahipalan et al., 2019; Sani et al., 2018) which as a whole produces empirical evidence of the influence of workplace spirituality on OCB. Ashmos and Duchon (2000) stated that there are three indicators of workplace spirituality, namely inner life, meaningful work and sense of community. Synergize with regard to empowerment (Gustari & Widodo, 2020) the work indicator can be an optimal representation of employee empowerment through meaningful work.

Furthermore, Hochwarter et al. (2004) found that accountability related to increased OCBs, as did Hall et al. (2003), who contended that employees might use citizenship to ensure that their works are viewed as favorable by important decision makers. Another result of this research also prove the significant effect of accountability to OCB, which in line with Bateman and Organ (1983); Frink et al. (2008); and Royle et al. (2008). Specifically, this results showing that increased accountability resulted in increased OCB only when individuals had high job self-efficacy (Hall et al. 2003), underscore the importance of individual uniqueness in investigating behavioural reactions to accountability. Moreover, these findings also lend further support to notions that increased accountability might result in behavioural outcomes that are either not organizationally determined or desired (Frink & Ferris, 1998).

Accountant who felt accountable for their works or actions expect their contributions to be identified and linked to them by the company. Thus expectation involves a simple question, which is "Who did it?" (Schlenker et al., 1994). Accountants who act intentionally without coercions to produce results are likely to perceive their own actions to be linked personally to them. By choosing to be member of organization, individuals share collective responsibility, including the company's goal (in the form extra role, OCB). Employees can feel accountability in the workplace because their job assigned to them, and it's conform to organizational rules (Ferris et al., 1997).

"Saya mau perusahaan bisa akuntabel ke kami, akuntan dengan cara menghargai upaya kami dalam bentuk pengakuan atas kerja kami. Terkadang perhatian seperti itu bisa membuat kami tidak sia-sia berjuang dan lembur, utuk menyelesaikan penyusunan laporan" (Sindy).

The five dimensional model of Han and Perry (2020) proposes has roots in experimental psychology and uniquely public. Accountability reflects actual psychological

flows that employees internalize rules and expectations from external inducing companies' practices and systems.

CONCLUSION

The purpose of this study was to explore the link between the strength of workplace spirituality, accountability and accountant's OCB. The analysis shows and proves that the factors that influence OCB are workplace spirituality and accountability. The strongest effect comes to workplace spirituality, attributability and observability. The main implication of the study is, therefore, that spirituality at work and accountability have consequences on Organizational Citizenship Behavior in Accountant field work. OCB among accountant is essential for the smooth managerial functioning of business. The results could be seen to support a social exchange theory, which contains of good relations between employer and employee are important also for OCB, and accountant responds to social exchanges by way of positive extra role behaviours. Our findings show that the strength of spirituality at work in order to allow the employees to worship and knowing themselves are very useful for OCB. This result also emphasised the importance of strengthening human relationships between employers and employee in order to recognize the sacrifice of the employees' contribution to the organization. Furthermore, our pattern of results suggested that spirituality at work and accountability are matters for OCB, however, grounds for emphasising the complexity of factors. This research serves as a starting point that will stimulate the further research, with complex indicators of accountability and workplace factors which consequences to higher OCB.

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