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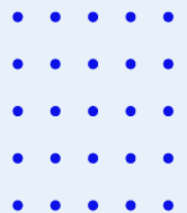
eProceeding



INTERNATIONAL ACCOUNTING COLLOQUIUM

**(FACULTY OF ACCOUNTANCY UiTM CAWANGAN KEDAH &
MINDANAO STATE UNIVERSITY- ILIGAN INSTITUTE OF TECHNOLOGY)**

**Organized by
FACULTY OF ACCOUNTANCY UiTM CAWANGAN KEDAH, MALAYSIA**



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The editorial board would like to express their heartfelt appreciation for the contributions made by the authors, co-authors and all who were involved in the publication of this bulletin.

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PREFACE

The heartiest congratulation is proffered to the Faculty of Accountancy of UiTM Kedah Branch for the successful organization of the first *International Accounting Colloquium (IAC2023)* in collaboration with Mindanao State University-Iligan Institute of Technology on 31st January 2023. This colloquium marked another milestone for UiTM Kedah Branch as an intellectual hub where stimulating and prolific academic presentations and discussions could always be found.

It is indeed truly encouraging to see UiTM Kedah Branch forging ties with international universities to further strengthen itself in the aspects of research and innovation. This colloquium which covered a wider scope of knowledge had managed to accrue a broad set of perspectives not only in accountancy and business but also in other facets in which those two areas could be applied.

Thus, this colloquium could be viewed as a platform that brought together academicians who were interested in mobilizing innovative and creative global practices in accountancy and business for a sustainable business environment. Hopefully, our valued presenters and participants had not only gained new ideas from others but also managed to share their experiences, ideas and expertise which had been an enriching as well as a fulfilling experience for everyone.

Finally, to all participants and presenters, without your contribution, this colloquium would not have been possible. I would like to take this opportunity to express my immense gratitude and appreciation to you.

Thank you.

PROFESSOR DR. ROSHIMA HJ. SAID
Rector
Universiti Teknologi MARA (UiTM) Kedah
08400 Merbok, Kedah, Malaysia.

PREFACE

Alhamdulillah, my utmost gratitude to Allah SWT as with His blessings and mercy, the *International Accounting Colloquium (IAC2023)* could be successfully held on 31 January 2023. I would like to thank the Rector of UiTM Kedah Branch, Deputy Rectors, and esteemed members of the management for their support and encouragement in making IAC2023 a success. I would also like to extend my heartfelt thanks to Ms. Noora'in Omar, the Chairperson of IAC2023, for her dedication and commitment in accomplishing this program. My humble gratitude also goes to IAC2023 Committee Members and Team for their continuous hard work and effort.

The research effort is essential in educational organizations. Hence, the publication of this online eProceeding comprising of 10 (ten) extended abstracts is an effort by the Faculty of Accountancy, Universiti Teknologi MARA Kedah Branch (UiTM Kedah) to encourage accounting academics to be involved in academic writing. The IAC2023 eProceeding provides a platform for accounting academics to share and disseminate their academic knowledge to a larger audience. The experience gained in writing extended abstracts may help them improve their writing skills and be more confident in producing academic materials in the future.

Finally, the Faculty of Accountancy of UiTM Kedah, organizer of IAC2023, is very proud to share this avenue with academics, students, and industry practitioners. Thanks, and congratulations to all involved.

Thank you.

ASSOCIATE PROFESSOR DR. HAJAH INTAN MARZITA SAIDON

Head of Faculty

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08400 Merbok, Kedah, Malaysia.

PREFACE

Alhamdulillah, all praises to Allah, by whose grace and blessings made it possible to conduct our first *International Accounting Colloquium (IAC2023)* on 31st January 2023. This colloquium was organised by Faculty of Accountancy of UiTM Kedah Branch. The main participants were lecturers of UiTM Kedah Branch, Malaysia and Mindanao State University-Iligan Institute of Technology, Philippines. Hence, I would like to take this opportunity to thank the Rector of UiTM Kedah Branch, Deputy Rectors, Head of Centre of Studies and esteemed members of the management for their support and encouragement in making IAC2023 a success.

As a result of the colloquium, we are now publishing an online eProceeding IAC2023 comprising of 10 (ten) extended abstracts covering various topics such as money laundering, fraudulent financial reporting, ESG and sustainability. Some of the articles highlight the current issues in accounting, current development of related concept in accounting and its application in Malaysia and the Philippines. It is hope that this effort will encourage more academicians of local and foreign countries from different backgrounds to present and publish their research in their respective fields.

On behalf of the colloquium organiser, I would like to thank all presenters and authors for your participation and contribution. Special thanks to all the committee members of the *International Accounting Colloquium (IAC2023)*, I owed all of you so much and I want you to know that this is the best team ever!!! Last but not least, to all participants, we hope to see you in our next colloquium.

Thank you.

HAJAH NOORA'IN BINTI OMAR

Chief Editor

eProceeding International Accounting Colloquium (IAC2023)

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Factors Influencing Occupational Stress: A Study On Its Effect On The Performance Of Msu-Iit Faculty During Covid-19 Pandemic

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Abstract

The purpose of this study is to determine the level of occupational stress, measured by the Teacher's Stress Inventory (TSI), which the faculty members of Mindanao State University-Iligan Institute of Technology (MSU-IIT) experienced and to identify the causes thereof (i.e. work-family conflict, lack of training, role ambiguity and role conflict, powerlessness, and intrinsic impoverishment). In addition, the impact of occupational stress on the performance of the faculty members during the school year 2020-2021 is assessed. Anchored on Michigan Model and Performance and Demand Theory of Welford, 114 faculty members were selected as respondents using quota sampling. Results showed that faculty members experienced only a slight stress. Furthermore, this study found significant statistical support that this is caused by moderate level of work-family conflict and lack of training influence occupational stress. However, finding shows that occupational stress has no impact on the performance of the MSU-IIT faculty. Even if the demand during the pandemic has changed, the faculty experienced slight stress and performed excellently in their work. The demographic profile of the respondents does not moderate the relationship between occupational stress and faculty performance.

Keywords: Faculty Performance; Michigan Model; Occupational Stress; Teacher's Stress Inventory; Welford's Performance and Demand Theory

1. Introduction

One prominent adjustment as a result of the Coronavirus (COVID-19) pandemic is the educational sector's adoption of online/modular classes or the flexible learning modality [1]. COVID-19 has significantly changed not only the way of learning, but also the educational system as a whole [2]. With this drastic change brought by the pandemic in the system of education in terms of the mode of delivery of education, this was believed to result in greater stress experienced by teachers [3]. Stress is a typical occurrence in most professions; however, it has been constantly associated with the helping profession, such as teaching [4]. The stress in one's profession, or most widely known as occupational stress, is described as the experience of unpleasant emotional states, which include the feeling of frustration, worry, anxiety, and depression that are attributable to the circumstances related to work [3].

The pandemic took a significant toll on the mental health of employees due to the work-from-home (WFH) arrangement that appeared to have obliterated the balance between life and work [5]. Faculty themselves endure burn-out and other forms of stress due to this pandemic but are not being recognized nor addressed since people are oblivious about it [6]. The WFH situation has changed the way faculty works as this has created a major shift in terms of the platform of learning from face-to-face to remote learning that can be overwhelming [6]. Prior studies concluded that stress is caused by factors such as work overload, work-family conflict, lack of training, role ambiguity and role conflict, intrinsic impoverishment, and powerlessness. A study conducted found that occupational stress has an influence on the performance of teachers [7] wherein, the more stressed teachers are, the better/higher their performance, which was in contrast with several studies that illustrated an adverse effect [8]. There are also significant effects of demographic factors to the occupational stress experienced by the teachers. Demographic profile was found to moderate the effect of occupational stress to performance [9].

Anchored on these prior researches and on Michigan Model and Performance and Demand Theory of Welford, this study aims to determine the level of occupational stress the Mindanao State University-Iligan Institute of Technology (MSU-IIT) faculty experienced caused by work-family conflict, lack of training, role ambiguity and role conflict, powerlessness, and intrinsic impoverishment. Consequently, the impact of occupational stress on the performance of the faculty members of MSU-IIT during the COVID-19 pandemic is examined.

2. Materials And Methods

This research study followed a causal research design. Data from a sample of 114 faculty members were gathered through a survey questionnaire. Respondents were selected through quota sampling. Questions to measure the factors affecting occupational stress and occupational stress itself were adopted from various prior researches. Teachers' performance was measured using the overall qualitative results of Online Teacher Efficiency Rating (OL TER) of MSU-IIT which was sought directly from the respondents based on their rating for the two semesters of the school year 2020-2021. The descriptive equivalence of the ratings are 96-100 represents Outstanding, 90-95 represents Very Good, 83-89 represents Very Satisfactory, 75-82 represents Satisfactory and 74 below represents Unsatisfactory. In this study, data was analyzed with the use of Partial Least Square - Structural Equations Modeling (PLS-SEM).

3. Results And Discussion

3.1 Faculty Performance

The results presented in Table 1 signify that the faculty members performed excellently in their roles and responsibilities in instruction, research, and extension. The average Teacher Efficiency Rating (TER) has a mean of 4.32 that falls under the continuum of an outstanding qualitative description. This indicates that the respondents' performance rated by peers, superiors and students has an overall grade of 96-100 having an outstanding descriptive equivalence.

Table 1. Descriptive Statistics of the Faculty Performance [N=114]

TER RESULTS	Mean	SD	Verbal Description
First semester	4.30	0.8085	Outstanding
Second semester	4.33	0.7486	Outstanding
TER Average	4.32	0.7445	Outstanding

3.2 Level of Occupational Stress

As presented in Table 2, the result shows a mean of 2.33 described as "Slight Stress" based on the continuum with a standard deviation of 1.0178. This implies that faculty members experience stress rarely or at low levels. It must be noted that most of the faculty members experienced stress through emotional manifestations more than the physiological-fatigue.

Table 2. Descriptive Statistics of the Level of Occupational Stress measured by the Teacher Stress Index

Manifestations of Occupational Stress	Mean	SD	Verbal Description
Emotional Manifestations	2.54	0.1067	Slight
Biobehavioral Manifestations	2.06	0.0992	Slight
Physiological-Fatigue Manifestations	2.38	0.1109	Slight

3.3 Descriptive Statistics of the Variables Affecting Occupational Stress

Based on Table 3, the variable that has the highest mean is work-family conflict ($\bar{x}$ =3.00) while role ambiguity and role conflict have the lowest mean ($\bar{x}$ =2.44). Work overload ranked second as the most prevalent condition during the pandemic. With the flexible learning modality, course content delivery is modified to suit the technological environment of the students resulting in more preparations for the faculty members. Furthermore, as the line separating work and home effectively blurred in the work-from-home setup, these results are expected. However, majority of the faculty members manifested that they still maintain work-and-family life balance. Interpreted as moderate, lack of training is exhibited

in terms of the need to upgrade their technology skills and the feeling that others know more about technology as compared to them.

Table 3. Descriptive Statistics of the Factors Affecting Occupational Stress

Factor	Average responses	SD	Verbal Interpretation
Work-family conflict	3.00	0.9361	Moderate
Work overload	2.90	0.9990	Moderate
Lack of training	2.74	0.9202	Moderate
Intrinsic impoverishment	2.56	0.7544	Slight
Under participation/ Powerlessness	2.53	0.6396	Slight
Role ambiguity and Role Conflict	2.44	0.8184	Slight

Majority of the respondents believe they have adequate opportunities to properly improve their ability and expertise during the pandemic, which resulted to slight intrinsic impoverishment. The result showed that most of the faculty members in MSU-IIT are being heard since most of their suggestions were implemented which also resulted to slight powerlessness. Moreover, they are engaged in the decision making as their opinions are sought after in terms of changing or modifying the working system, the instruments, and the conditions, and that their decision and instructions concerning the distribution of assignments among employees are being properly followed. Finally, role ambiguity and role conflict have the least mean value since majority agree that their tasks during the pandemic are quite clear and well-planned.

3.4 Results of the PLS-SEM

Based on the results of the bootstrapping using PLS-SEM, only work-family conflict and lack of training were found to be significant to the presence of occupational stress. Consequently, a unit increase in the level of work-family conflict results to 0.416 increase in the level of occupational stress experienced by the faculty members. Furthermore, a slight increase in lack of training has caused an increase in faculty members' stress level by 0.333. The insignificant outcome of the other latent variables may be attributed to their slight prevalence among the faculty members as shown in Table 3 in the prior section.

Table 4. Bootstrapping Results of the Path Model using the Framework

Construct/Path	Path Coefficient	Sample Mean	SD	T statistics	P-value
Work overload --> Occupational Stress	-0.186	-0.192	0.118	1.575	0.116
Work family --> Occupational Stress	0.416	0.427	0.091	4.596	< 0.001*
Under Par --> Occupational Stress	0.058	0.057	0.094	0.624	0.5333
Role Amb --> Occupational Stress	0.120	0.118	0.119	1.009	0.314
Lack of Training --> Occupational Stress	0.333	0.331	0.090	3.692	< 0.001*
Intrinsic --> Occupational stress	0.081	0.083	0.125	0.648	0.517
Occupational Stress --> Faculty Performance	-0.036	-0.016	0.188	0.447	0.655

Finally, this research found no statistical support that occupational stress in faculty members of MSU-IIT affect their level of performance. It is notable that faculty members only experienced slight stress during the pandemic. Despite the change in learning modality, the faculty-teaching load still followed the threshold (minimum 18 units and maximum of 27 units). Also, to alleviate the workload impact, the delivery of instruction (consequently the courses) was delivered in batches.

The results of the study has found that work-family conflict is a significant contributor of occupational stress experienced by faculty members. Results are consistent with prior studies [2], [10]. The work-from-home arrangement blurred the line separating the work life and the personal/home life. Hence, conflict between family roles and job roles are expected and inevitable. Majority of the respondents indicated that they work beyond the usual working hours and even think of work after working day.

This undermined their family-related roles resulting in conflicts and stress. The high level of strain and conflicts between these two areas are amplified during the pandemic [11].

Similar to the results of prior literatures, lack of training was found to be a significant factor that influences occupational stress on faculty. Faculty members required professional development, continued support, and training to prepare them for the shift to the online/flexible learning environment [12]. Despite faculty members of MSU-IIT receiving ample training opportunities, faculty members acknowledged the need to upgrade their skills and that other faculty members know more how to use technology in online teaching. All other latent variables were found to be insignificant.

The negative path coefficient in the relationship between occupational stress coincides with the Welford's Performance and Demand Theory wherein stress will result in a performance less than the maximum. However, the impact of stress on performance is found to be statistically insignificant. Result of this study supports the result of prior studies [13], [14] that occupational stress may not always have an impact on the performance of the faculty.

4. Conclusion

The results on the factors influencing occupational stress are consistent with the Michigan Model. However, only work-family conflict and lack of training exhibited a substantial effect which can be implied that these factors were amplified as to the existence of COVID-19 pandemic while four other factors do not have a significant effect on occupational stress. According to Welford's Performance and Demand Theory, the findings are inconsistent with what is expected in relation to the theory. Even if the demand during the pandemic has changed, the faculty experienced slight stress and performed excellently in their work. Future researchers may consider using occupational stress as a mediating variable rather than a higher order construct to check the direct impact of the independent variables to faculty performance and the indirect effect of stress in this relationship. A group analysis may also be performed to compare the level of stress and its impact on faculty performance based on socio-demographic profiles.

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