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## Top Management Support Functions in Higher Education Management Accounting Information Systems

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### ABSTRACT

The function of the management accounting information system is very important in universities, as it provides input to leaders for accurate decision making. Higher education leaders must listen more and provide good work management and require an accounting system to survive amid the heavy workload of lecturers that are not balanced with balanced wages. Accounting information systems can help universities expand their reach to remote locations, acquire new forms and workflows, and possibly change teaching patterns virtually. The management accounting information system is a collection (integration) of sub-systems/components, both physical and non-physical, which are interconnected and harmoniously cooperate to process transaction data related to financial matters into financial information. The purpose of this study was to determine the effect of top management support on the function of the accounting system. The unit of analysis in this research is the related sub-unit within the management of higher education institutions in South Sumatra-Indonesia. The results showed that top management support greatly influenced the function of the management accounting information system. The results of the study found that the life cycle of accounting information system development supports top management which includes planning, design, and implementation (top management support is conceptualized as the involvement and participation of top-level management of the organization in information technology/accounting information system activities on lecturer work reports, lecturer salaries and managers. College.

**Keywords:** Top Management Support, Management Accounting Information System.

### INTRODUCTION

Information is a business resource that an organization needs to maintain survival (Hall, 2011). Information can find out how the development of operations that occur in the company and avoid the risk of doing something that should not be fatal to the organization (Susanto, 2013). Furthermore, Hertati (2019) states that information is intended for a person, organization, or anyone who needs it, so information must be managed effectively so that the organization gains a strategic advantage, tactical advantage, and operational excellence (McLeod & Schell, 2007). Effective information management is the process of processing data into high-value information (Wilkinson et al., 2000). According to Kieso et al. (2012) accounting information is the result of an accounting process that includes the process of recording, grouping, and summarizing certain entity's financial data presented in the form of financial statements. Quality accounting information is accounting information that is under user needs (Kieso et al., 2012),

besides that quality information is needed in running the organization's business (O'Brien & Marakas, 2011), quality information is also useful for decision making (Gelinas et al., 2012) and used as a basis for overcoming problems and minimizing uncertainty (Hall, 2011).

Accounting information for external parties is used to evaluate past performance, predict future performance, and obtain other input regarding the organization concerned (Bodnar & Hopwood, 2014). Quality accounting information will influence capital providers and other stakeholders in making investment decisions, as well as credit (Beest et al., 2009). Kieso et al. (2012) added that quality information can create an efficient market. If the accounting information is not of high quality, the accounting information will be useless (Kieso et al., 2012).

Kieso et al. (2012) say that the information function is measured by relevance, faithful representation, and enhancing qualities. Then the results of Hertati's (2015) research found that information technology can process management accounting information systems well if users feel it is helped. This is said by McLeod & Schell (2007) and Susanto (2013) which states that quality information must have characteristics relevancy, accuracy, timeliness, and completeness. Then Hall (2011) and Hertati (2015) added that formalization can be well integrated if the measures of management accounting information that function consists of relevance, accuracy, timeliness, completeness, and summarizing. Not much different, according to McManus & Harper (2003) and Hertati (2026), which states that the basic key in determining functional information is seen from determining the characteristics of the information function, namely relevant, reliable, complete, timely, understandable, verifiable and accessible.

In line with Schermerhorn (2011) and Hertati (2016), the criteria for quality information consist of timely, high quality, complete, relevant, and understandable. Laudon & Laudon (2014) and Hertati, et, al (2019) emphasize that accounting information systems are important for managers because most organizations need a management accounting system to survive and succeed. Accounting information systems can help organizations expand their reach to remote locations, acquire new forms and workflows, and possibly change the way of doing business. Hertati (2020) states that the management accounting information system is a collection (integration) of sub-systems/components, both physical and non-physical, which are interconnected and harmoniously work with each other to process transaction data related to financial issues into financial information. (Susanto, 2013). A quality information system can mean a successful (successful) or effective information system (DeLone & McLean, 2003: Hertati, et al, 2020).

Stair & Reynolds (2010) and Hertati & Safkaur (2020) state that information systems can function in terms of being flexible, efficient, easily accessible, and timely. The same thing was conveyed by Horan & Abhichandani (2006) and Hertati, et, al (2020) that the characteristics of information system quality consist of utility, reliability, efficiency, customization, and flexibility. Then emphasized by Heidmann (2008: 87-90) that the measure of the quality of information systems is integration, flexibility, accessibility, formalization, and media richness. DeLone & McLean (1992) compile a model to describe the success of information systems, including system quality, information quality, use, user satisfaction, individual impact, and organizational accounting information system is built with the main objective to manage accounting data coming from various sources into accounting information needed by various parties to reduce risk during the decision-making process (Azhar Susanto, 2013).

Accounting systems within the company can be classified into 2 (two) subsystems, namely financial accounting information system and management accounting system (Bockholdt, 1999). The financial accounting system is intended for external corporate users (Kieso, et.al, 20118: Hertati, Sumantri, 20016) while the management accounting system is for internal corporate users, such as managers, executives, and employees in decision making (Hansen & Mowen, 2007). Hoq (2005) states that a management accounting system provides relevant high-quality information to managers to make effective decisions to achieve organizational goals or objectives. A quality management accounting system has characteristics, integrated, flexible, accessibility, normalization, richness media (Heidmann, 2008). A quality management accounting system produces quality management accounting information processing (Heidmann, 2008: Syafarudin & Herati, 2018). Quality management accounting information has 4 (four) characteristics, relevance, timeliness, accuracy, completeness, summarization (Hall 2011).

The phenomenon states that many management accounting systems are not integrated. As stated by Satria (2020), there are still many teaching staff who are categorized as weak economies because they are paid cheaply and are below the minimum necessities of life and social welfare security. This gap will be felt between lecturers who are civil servants and serve on state campuses compared to lecturers on private campuses, especially in the current large-scale social restrictions (PSBB). The salary of a permanent lecturer at the Indonesian Institute of Health, a private university in Jakarta, is modest and receives a salary below the minimum wage standard. The nominal wages that have been set by the Province of the Special Capital Region of Jakarta in 2020 are below the Provincial Minimum Wage (UMP) of IDR 4,276,349.906 per month. In addition to receiving low salaries, payments are always late, sometimes past a month. Entering 2020, the campus, in this case, the Nusa Bhakti Husada Foundation, has never paid all employees.

Then Zakiyudin (2020) stated that the fate of PTS lecturers, which was already difficult before the Covid-19 incident, became increasingly difficult because of the impact of this pandemic. That is especially true in the payroll area. Currently, according to Zaki, many lecturers at private universities are only paid Rp. 300 thousand per month, and some are only Rp. 250 thousand. During a Covid-19 situation like this, the condition is getting worse because many private universities are unable to pay their salaries. For this reason, the lecturer hopes that the government will have more role, especially the Ministry of Education and Culture (Kemendikbud) to pay more attention to the fate of the lecturers at PTS. The government, especially the Ministry of Education and Culture must participate to find the right solution so that the lecturers' income is not lost. The role of the Ministry of Education and Culture in PTS is still very minimal, especially its attention to the welfare of its lecturers. This can be seen from the absence of standardization of lecturers' salaries at PTS. Lecturer payroll system in State Universities (PTN).

The management accounting system in state-owned enterprises is not qualified because the management accounting system is not integrated, inflexible, inaccessible, unreliable so that it is feared that it is wrong in decision making and has an impact on the quality of management accounting information produced. The phenomenon of accounting information in Indonesia has not fulfilled the characteristics of accounting information that function properly as suggested by the modification of production, financial control, and quality management accounting systems

carried out in Brazil. modification of production control, financial, and quality management accounting systems.

Jarvenpaa & Ives (1991) and Hertati & Syafarudin (2019) in their research revealed that top management support can be in the form of participation and involvement of top management in the development of accounting information systems. With the participation and involvement of superiors in terms of project progress and providing the necessary resources, it will be able to determine the successful implementation of the functions of a system. If an organization implementing the system, the absence of top management support, this goal will not be achieved. Agree with Masrek et al. (2009) in their research that top management support can be in the form of providing the resources needed in developing information systems in the form of time, location, infrastructure, and human resources. It can be seen that top management supports the use of information systems as a means of alignment.

The development of information systems in many literature studies is inseparable from top management support in the form of providing direction, authority, and provision of resources. In his research, it is concluded that the more optimal top management support is given, the higher the success of the information system will be (Ifinedo, 2008). Furthermore, Daoud & Triki (2013) and (Hertati, et al, 2020) concluded that top management involvement and expertise affect the accounting information system (the result indicates that top management involvement and external expertise have an impact on the MAIS). Hertati et al. (2019) in their research concluded that clarity of business vision and top management support has a significant effect on the quality of business intelligence systems (clarity of business vision and top management support have significant effects on the quality of business intelligence systems). The greater the support provided by top management, the higher the performance of the information system, the higher top management support has been identified as an important factor for the success of the main organizational activities. This paper establishes a framework for understanding the impact of top management support on the performance of management accounting information systems in tertiary institutions. The higher the level of top management support, the higher the level of management accounting information system performance.

Griffin & Moorhead (2014) stated that top management support is very important for the successful implementation of a work team. Among other things, top managers need to emphasize that there are sound business reasons for team use and be prepared for some setbacks during the transition to the team. These executives meet with their immediate reports to explain the process through which their company will move towards a team-based structure. Top management support is essential for the successful implementation of teamwork. Among other things, top managers need to encourage sound business activities for the use of teamwork and anticipate the setbacks that will occur during the transition. This executive receives the report in person to explain the process that the organization will undertake through a teamwork-based arrangement. Young (2006) defines top management support as success in encouraging an activity (can be in the form of a budget) which is expected by all stakeholders (top management support is that only project management success (on-time on-budget) is emphasized by all stakeholders and top management support has been neglected). An opinion that does not differ much, was also conveyed by Land et al. (2008) that top management support is needed for organizational change management. The top management has the responsibility of providing direction, resources, and supervision to manage organizational change.

Top management according to Robbins & Coulter (2016) is the party responsible for making decisions in an organization, setting goals and plans for organizational continuity. Agree with Williams (2006) that top management is an executive who is responsible for organizational activities. Still according to Williams (2006), parties including top management such as executives, vice presidents, presidents, directors, operational directors, or chief executive officers. Furthermore, Wheelen, et al. (2015) revealed that the top management function is in the form of coordination between the CEO (Chief Executive Officer) and the COO (Chief Operating Officer). Mahrng further (2002) states that top management support is needed in the use of information technology and continues to be supported so that the survival of the organization can be maintained.

Likewise, Basu et al. (2002) and Syafarudin & Hertati (2020) argue that top management is the party responsible for providing general guidelines for information system activities. The level of support provided by top management for organizational information systems can be a very important factor in determining the success of all activities related to information systems. From some of the explanations above, it can be concluded that top management support is the highest management involvement and participation in organizational development through a process of evaluation, direction, and monitoring of the accounting information system used which can make individuals feel cared for and valued (Mahrng, 2002; Jarvenpaa & Ives, 1991; Basu et al., 2002). Top management support according to Guinea et al. (2005) Wheelen, et al. (2015) Hertati (2015) can be measured through the following:

1. Evaluate. Top management can examine proposed proposals, decisions, and actions, agree or disagree with subordinates, provide advice. Top management can describe the mission of the company and select strategic activities for management.
2. Direct. Top management must assign responsibility, and direct directly the plans and policies to be taken. As well as encouraging a culture of good governance of information technology by requiring managers to provide information on time in realizing the expected conditions. Top management must also integrate the tasks that must be performed by each division. All sections require direction if they want to successfully achieve the ultimate goals of an organization.
3. Monitor. Top management must monitor, through the information technology work system and ensure that the resulting performance is under the plan and is not in line with external factors (regulations, legislation, laws) and internal factors (employee performance). Continuous observation to ensure and control the alignment of program implementation with predetermined planning.
4. Participation, choice of hardware & software, implementation of system, system maintenance, and problem-solving;
5. Commitment: planning of further developments. The characteristics of high-quality information include accuracy, completeness, consistency, uniqueness, and timeliness. Furthermore, Stair & Reynolds (2012) involves measuring the quality of information as seen from being accessible, accurate, complete, economic, flexible, relevant, reliable, secure, simple, timely, and verifiable so that it becomes more comprehensive and detailed.

Heidmann (2008) states that Management accounting Information systems (MAIS) are formal systems that provide information from the internal and external environment to

managers. Drury, Colin (2012) stated that the management accounting system is to provide relevant financial information to managers to help them make better decisions. Hoque, (2005) and Hertati (2016) state that management accounting information system provides high-quality managers and relevant information to make effective decisions to achieve their organization's goals or objectives. The management accounting system is a formal system designed to provide information to managers Bouwens & Abernethy (2000). Furthermore, Hansen & Mowen (2014) states that Managerial accounting identifies, collects, measures, classifies and reports financial and non-financial information that is useful to internal users in planning, controlling, and decision making.

Hogue (2004) states that an effective management accounting system must be able to assess the progress of the company against strategic priorities. Furthermore, Horngren, et, al (1996) states that the management accounting system is a formal mechanism for collecting, organizing, and communicating information about organizational activities. The opinion of Collier Paul (2003) states that the Management accounting system must provide timely and accurate information to facilitate efforts to control costs, measure and improve productivity, and to devise improved production processes. A statement expressed by Anders Rom (2005) states that a Management accounting system is an enterprise system including an information system the terms' integrated information system.

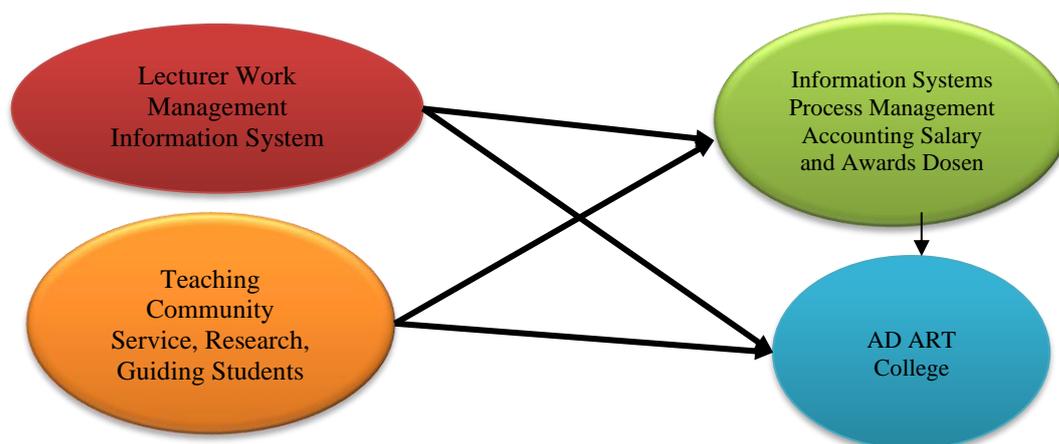
Several meanings that are in line with the above meanings have been put forward by other experts who say that what is meant by a management accounting system is a formal system designed to provide information to managers and employees in the organization to provide relevant information, both financial and non-financial. financial, such as collecting, measuring, storing, analyzing, reporting, and managing timely, accurate information about activities to make effective decisions in achieving goals or objectives in the organization in an integrated manner to make decisions. Based on the dimensions put forward by experts (Heidmann, 2008, Avison & Fitzgerald, 2006), the dimensions of management accounting information systems in this study are integrated. (1) Integrated: the system can cooperate; (2) Follows: the system can adapt to environmental changes; (3) Flexibility: the system is easily accessible when needed; (4) Reliable: the system can minimize errors and function properly; (5) Formalization: Formalization measures the extent to which a system contains rules or procedures; and (6) Media richness: measure the extent to which the system uses various alternative media to simplify and speed up communication.

The Effect of Top Management Support on the Quality of Accounting Information Systems: Mahring (2002) explains the importance of top management support in the success of information systems. McLeod & Schell (2007) stated that top management support is one of the factors that have an impact on information systems. Agree with Schwalbe (2006) which states that top management support is the main support in the information system used. Furthermore, Laudon & Laudon (2014) stated that information systems can be implemented if there is user involvement and are supported by top management because they have more opportunities to shape information systems according to business priorities and needs, and more opportunities to control the results. The same opinion was also conveyed by Olson (2004) who revealed that top management support is one of the keys to the success of implementing information systems.

Research by Sharma & Yetton (2003) concluded that management support is considered an important factor in the success of a management accounting system. The form of top

management support is in the form of establishing a new structure, a supervisory system, a coordinating mechanism, and motivating performance improvement. This is supported by the research of Nathan et al. (2004) who stated that top management support has been identified as an important factor for the success of an organization. The results of this study indicate that a framework in understanding the impact of top management support on the performance of information systems in an organization. Research conducted by Dong et al. (2009) concluded that the position of top management support is very important in the implementation of a management accounting system, which understands the concept of work in an organization. Research by Dong et al. (2009) supported by Hwang et al. (2012) stated that in addition to training, top management support can also affect the implementation of information systems.

Likewise, Hussein et al. (2007) argued in the results of their study that top management support has a significant effect on the success of information systems. Top management support is significantly and positively related to the dimensions of information system success: These findings further strengthen the argument that top management support has a considerable influence on the success of management accounting information systems (Hertati, et al, 2020). Top management support is significantly and positively related to the dimensions of SI success. Stare (2011) in his research suggests that the support provided by top management can be in the form of planning, monitoring, and evaluating the results achieved, overcoming problems, facilitating resources, and providing rewards to achievers. Furthermore, top management plays a role in implementing information systems, in the form of observation and participation in implementing information systems (Arnoldina, 2010). Based on the description above, the quality of accounting information systems is indicated by the more optimal top management support is given, the higher the success of information systems is achieved, the performance of information systems and the success of information systems with the participation and involvement of top management, so it can be said that top management support affects quality. accounting information systems and offers advice and alternatives.



**Figure 1: Research Framework**

H1: The Top Management Support Function affects the Management Accounting Information System

## **METHODS**

Research Methodology: The method used in this research is descriptive and explanatory. The population in this study were related sub-units at Higher Education Institutions in South

Sumatra, as many as 120 samples in 15 universities. The sample was obtained through a simple random sampling technique using the Slovin formula (Cooper & Schindler, 2006), as follows:

$$\frac{N}{1 + N(e)^2}$$

so that it is obtained a sample as follows

$$49 \text{ rounding to } 37 = \frac{119}{1 + 119(0.1)^2}$$

**Of which:**

n: sample size

N: population size

e: Inaccuracy leeway percent due to sampling which can still be tolerated or desirable for example 5%, 10%, and more.

The observation unit in this study is the people who work in related units as administrators of management accounting information systems in tertiary institutions. This study uses primary data, while the data collection method used is a questionnaire assisted by google form. The validity test was conducted which was used to determine the feasibility of the items in the questionnaire to determine the variables and the reliability test to measure the reliability of the object being measured. Data analysis was carried out by descriptive analysis and verification. Descriptive analysis was carried out with a balanced categorization using inter-quartile ranges (Cooper & Schindler, 2006). The verification analysis used to test the hypothesis in this study is to use the structural equation modeling (SEM) component or variance based on what is known as the Partial Least Square (PLS).

**RESULTS AND DISCUSSION**

Top Management Support: measured through three dimensions, namely evaluate, direct, and monitor. Each of the variables and dimensions of top management support is measured through five indicators. The overall indicators are operationalized into ten statement items. The following is a descriptive analysis for each dimension and its interpretation.

Table 1.

Descriptive Statistics of Top Management Support Variables

Variable	Dimension	Statistical measure				Relative frequency					
		Min	Max	average	SD	0-1	1-2	2-3	3-4	4-5	
Top Management Support Functions	Evaluate	1,5	5,0	3,5	0,8	0,0	20,3	35,2	34,1	44,2	3,2
	Direct	1,5	5,0	3,5	0,8	0,0	20,3	35,2	34,1	44,2	3,2
	Monitor	1,3	5,0	3,8	0,7	0,0	11,7	31,1	32,3	32,5	5,1
	Participation	1,7	5,0	3,6	0,9	0,0	6,9	35,7	33,8	43,6	8,2
	Commitment	1,9	5,0	3,9	0,5	0,0	8,1	38,6	45,8	37,1	8,2

Source: Data processed statistical 2020

From table 1, the people who work in related units as administrators of management accounting information systems in tertiary institutions are shown top management support through the operation of the management accounting information system sampled in this study has an average value of 3.6 seen of the evaluate dimension which falls into the high category. It can be interpreted that the accounting information system used in related units as administrators of management accounting information systems in tertiary institutions has been assessed and evaluated by top management in helping smooth company activities periodically.

The direct dimension has an average of 5.0, which is in the high category which indicates that the use of management accounting information systems makes users motivated to complete tasks and responsibilities optimally through direction and communication built from management. The dimensions of the monitor have an average of 3.8 in the high category. This means that the use of management accounting information systems in colleges that are the research samples has been monitored both in terms of work completion and provision of resource allocation to support the smooth operation of the accounting information system used. If you pay attention to each dimension, the lowest dimension is the evaluate dimension with an average value of 3.6, while the highest in the monitor dimension, which means that top management support carried out in BUMN is mostly applied through monitoring.

The results of the calculation of the relative frequency (table 1) can explain as much as 5.2% of the unit of analysis which states that the evaluation is still low in the involvement of top management. 1.7% of the analysis unit stated that direct has not been entirely carried out to realize top management support. 6.9% of the analysis unit stated that the supervision of the management accounting information system implementation has not been fully achieved. The explanation of each dimension is as follows: Management Accounting Information System Functions: Management accounting system quality variables are operationalized using 6 (six dimensions), namely integration, following, flexibility and reliability, formalization, Media Richness. Each dimension of the management accounting system function is measured through twelve indicators. The overall indicators were operationalized into twelve statement items.

Table 2.

Descriptive Statistics Variable Functions of Management Accounting Information Systems

Variable	Dimensi	Statistical measure				Relative frequency					
		Min	Max	average	SD	0-1	1-2	2-3	3-4	4-5	5
Management Accounting Information System Functions	Integrated	1,6	5,0	3,6	0,9	0,0	6,9	35,7	33,8	43,6	8,2
	Follow	1,7	5,0	3,5	0,8	0,0	20,3	35,2	34,1	44,2	3,2
	Flexibility	1,3	5,0	3,8	0,8	0,0	12,7	31,1	32,3	31,5	5,1
	Reliable	1,6	5,0	3,6	0,9	0,0	6,9	35,7	33,8	43,6	8,2
	Formalization	1,8	5,0	3,9	0,2	0,0	6,1	38,6	45,8	35,1	8,2
	Media richness	1,7	5,0	3,8	0,7	0,0	12,7	31,1	42,3	32,5	5,1

Source: Data processed statistical 2020

The integration dimension has an average score of .0 in the high category, meaning that in general, the analysis unit considers the management accounting information system used to have connected the components and the transaction processing system. The flexibility dimension has an average score of 1.3 in the low category (not qualified). This means that so far the management accounting information system used in the unit of analysis can adapt to user needs and can adapt to environmental changes. The reliable dimension has an average score of 1.6 in the low category. This means that the management accounting information system to produce financial reports used in the unit of analysis has been reliable and has many errors.

Among the six dimensions, integration and reliability have the greatest value which indicates that the management accounting information systems in the majority of tertiary institutions are not connected and are not reliable. However, there are still some units of analysis that do not feel that the management accounting information system used has unqualified attributes. Based on the results of the calculation of the frequency of analysis (table 2), it shows that the management accounting information system application used is not integrating between

components and the transaction processing system, namely 1.7%, less flexible by 3.4%, and less reliable at 3.4%. Furthermore, to find out the quality of the management accounting information system in the high school, it will be explained from the distribution of respondents' responses in each statement item, namely integration, following, flexibility, formalization, and mediation.

Based on the phenomena, problem formulations, hypotheses, and research results, the following conclusions are obtained: Top management support affects the quality of the management accounting system. Not yet qualified because the management accounting system is due to the support provided by top management has not been fully provided. Top management support affects the functions of the management accounting system so that to improve the function of the management accounting information system, several things need to be considered in top management support, namely:

1. Review of the implementation of the accounting information system is carried out continuously, not only when there is a data mismatch, both at the central and regional levels.
2. Motivating employees through regular meetings to solve problems that occur so that subordinates feel cared for in continuing to carry out their daily work activities.
3. Increase support for the provision of resources, both infrastructure and human resources. This is of course done to increase adequate reward criteria and increase the capacity of human resources through training related to the design and implementation of accounting information systems.

The results of this study also meet the characteristics of scientific research, namely replicability, and generalizability, so it is recommended for other researchers to conduct research again based on the results of this study with the same research method, on different units of analysis and samples to show the same results so that it will increase confidence in the research that has been done and the usefulness of the research can be widely accepted because the scope of validity of the research results is accepted by many organizations.

Based on the research results, it can be seen that the cause of the management accounting system is not qualified because several factors such as the management accounting system available in the company are not yet integrated, not flexible, difficult to access, not normalized properly, and often have errors/disturbances. Based on the results of the research conducted, it can be seen that the organizational culture of state-owned enterprises in Palembang is not optimal because there are still state-owned enterprises that place employees who are irrelevant to their expertise, employ employees with various types of work, there are several sections/departments that do not have a function. what is clear, some employees are not placed on the right side, some employees accept assignments that are not from their direct supervisors, there is still a lack of clarity of instructions from superiors, people who work in related units as administrators of management accounting information systems in Colleges that do not have ADRT standard operating procedures and for colleges that already have SOPs, there are employees who do not carry out work under their ADRT. Based on the results of the study, the influence of the top management function on the function of the management accounting information system was 5.56%, meaning that the increase in the function of higher education institutions would also improve the function of the management accounting information system. From the above results, it can be said that the results of hypothesis testing indicate that top management support affects the function of the management accounting system and is acceptable for lecturers' salaries and responsibilities.

## CONCLUSION

Based on the results of research, top management support affects the function of the accounting system for higher education in South Sumatra, does not meet the requirements because the accounting system is not integrated, inflexible, has not been reliable due to inaccurate, unreliable, and non-formal data. Top management support at tertiary institutions in South Sumatra is not optimal because there is still a division of tasks (a division of labor), departmentalization, and assignment of instructions (authority of command) which are so heavy that they are not balanced with a decent salary, as well as formalization. a job that is not good. The results of this study have discussed issues that have been raised previously in the background of the study, but several things need to be suggested in connection with the results of the study that show little effect such as hiring lecturers and the high educational status of lecturers is not balanced with the salary they receive is so low. With the quality of teaching that is heavily proxied, this is what causes lecturers to change jobs because of the heavy mental pressure they face. This research was conducted to provide input to the managers of higher education institutions in Indonesia to pay more attention to the workload of lecturers in educating the nation's children. Hopefully, this research can be investigated by subsequent research with different test tools and different variables to strengthen the findings that have been made.

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