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PERFORMANCE OF ACCOUNTING TEACHERS AND EDUCATION STAFF: THE ROLE OF CYBERLOAFING AND WORK STRESS

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ABSTRACT

This study aims to examine the effect of cyberloafing and work stress on the performance of accounting teachers and education staff. This type of research uses a quantitative approach. The number of samples used was 38 respondents. Sources of data in this study were obtained from distributing questionnaires (primary data). The collected data were analyzed using path analysis. The results of this study are that cyberloafing has a significant negative effect on the performance of accounting teachers and education staff. Work stress has a significant negative effect on the performance of accounting teachers and education staff. Work stress does not mediate the effect of cyberloafing on the performance of accounting teachers and education staff. This research has an impact on policies on human resources, especially accounting makers in completing their tasks.

KEYWORDS: Cyberloafing, Performance, Work Stress.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh cyberloafing dan stress kerja terhadap kinerja pada guru akuntansi dan tenaga kependidikan. Jenis penelitian ini menggunakan pendekatan kuantitatif. Jumlah sampel yang digunakan 38 reponden. Sumber data dalam penelitian ini diperoleh dari penyebaran kuesioner (data primer), data yang telah terkumpul dianalisis menggunakan analisis jalur (path analysis). Hasil penelitian ini adalah cyberloafing berpengaruh negatif signifikan terhadap kinerja pada guru dan tenaga kependidikan. Stress kerja berpengaruh negatif signifikan terhadap kinerja pada guru akuntansi dan tenaga kependidikan. Stress kerja tidak memediasi pengaruh cyberloafing terhadap kinerja pada guru dan tenaga kependidikan. Penelitian ini berdampak pada kebijakan terhadap sumber daya manusia di khususnya pengajar akuntansi dalam menyelesaikan tugas-tugasnya.

KATA KUNCI : Cyberloafing, Kinerja, Stress Kerja.



INTRODUCTION

In today's modern world, the internet is no longer a stranger and has become a special need for everyone. The development of technology, especially the internet, which has been in great demand by many people, has changed the perspective of everyone to facilitate their work. Among workers, one example is teachers and education staff at schools who have a tendency to use social media instead of completing their work assignments.

According to [Aprida, Fitria, and Nurkhalis \(2020\)](#) explains that a teacher is the teacher's ability to create an atmosphere of fostering communication between teachers and students, embracing a cognitive, effective and psychomotor atmosphere to learn something based on planning to evaluating and monitoring step by step to achieve educational purposes. One area of education that plays an important role in creating a good environmental climate during learning is education staff ([Nurkholis et al. 2020](#)).

In the performance of accounting teachers and education staff, there were several teachers who sometimes taught not on time because they were late when they came to school because they often came home during working hours. Teachers also leave class not according to the time they finish teaching so that this causes less effectiveness in learning activities. In addition to teaching, the teacher also does assignments given by the school, such as making corrections and making exam questions by utilizing the internet facilities available at the school to find references to existing questions. The education staff themselves have the duty to organize and manage the school properly so as to create a good and comfortable environment and regulate the management of the school organization as well as possible.

According to [Yulian Astri and Siti Zahreni \(2019\)](#) cyberloafing is voluntary use of the internet by employees for personal purposes that are not related to work during working hours. According to [Desnirita and Sari \(2022\)](#) cyberloafing is the use of the internet or e-mail outside of work during working hours. While the opinion of [Desnirita and Sari \(2022\)](#) cyberloafing can be defined as using the internet for personal purposes during working hours using the organization's internet. According to [Wahyuni \(2020\)](#) cyberloafing is an activity in which organizations or companies use the internet during working hours on various devices such as mobile phones, computers, tablets, and others for personal gain not for the benefit of the organization or company.

The teacher becomes a facilitator to help students transform the potential that students have into abilities and skills which when developed will be beneficial to human life. In the teaching and learning process, teachers are always required to provide new innovations so that students are able to gain new experiences in the teaching and learning process. This innovation is needed so that the learning process becomes fun and interesting in learning during a pandemic when the accounting subject is practical. On the other hand, there is a dilemma regarding the existence of online classes, namely cyberloafing and work stress.

According to [Christy and Amalia \(2018\)](#) work stress on a worker is a condition that arises as a result of interaction between humans and work which is characterized by human changes that force them to deviate from their normal activities. According to [Suari et al. 2022](#) work stress is defined as the pressure that employees experience from tasks they cannot do. Stress in the work environment when it reaches tolerable limits can provide healthy stimulation to trigger individuals to respond positively to the challenges they answer ([Suari et al. 2022](#)).

According to [Wahyuni, Irfani, and Mariana \(2020\)](#) determining employee performance is an evaluation that is carried out systematically to determine employee work results and organizational performance. According to [Desnirita and Sari \(2022\)](#) work performance is the

result of employee performance qualitatively and quantitatively in accordance with the tasks assigned to them. Opinion [Wahyuni, Irfani, and Mariana \(2020\)](#) defines employee performance as an employee's performance in fulfilling the general tasks that are his responsibility. According to [Desnirita and Sari \(2022\)](#), performance can be defined as the result of work that has been done by a person in carrying out the tasks assigned to him based on ability, experience, sincerity and timeliness.

Research [Ernawati, Rahayu, and Lisdiana \(2021\)](#) shows the result that cyberloafing behavior has a negative effect on employee performance. Research [Hamid, Ihsan, and Fadhil \(2022\)](#) shows the result that work stress has a negative effect on the performance of employees of the Makassar City Regional Personnel and Human Resource Development Agency. Research [Christy and Amalia \(2018\)](#) states that work stress has a direct effect on employee performance. Based on the literature review, the research framework is as follows:

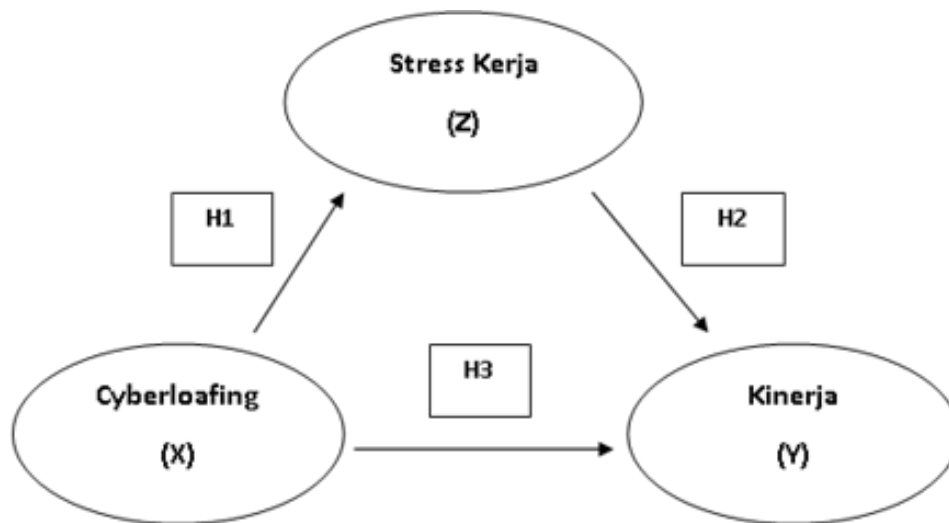


Figure 1.
Research
Framework

The framework in this study will examine the importance of performance in teachers and education staff in a school. One of the factors that affect the performance of accounting teachers and education staff is cyberloafing. Researchers are also interested in seeing the effect of work stress on the performance of accounting teachers and education staff, because many teachers and education staff experience work stress and cannot complete their duties properly so that work stress can negatively affect the performance of accounting teachers and education staff. Therefore, the hypotheses tested in this study are as follows:

H₁: Cyberloafing has a significant negative effect on the performance of accounting teachers and education staff

H₂: Work stress has a significant negative effect on the performance of accounting teachers and education staff

H₃: Work stress mediates the effect of cyberloafing on the performance of accounting teachers and education staff

METHOD

The type of research used in this research is quantitative research. The sample in this study were accounting teachers and education staff. The sampling technique in this study used the total sampling method. Source of data in this study using primary data obtained through questionnaires. Measurement of the data used using a Likert scale. The data analysis technique used in this research is path analysis processed with IBM SPSS Statistics v25.

RESULTS AND DISCUSSION

In the validity test, if $r \text{ count} \geq r \text{ table}$ with a significance level of 0.05 (5%) then the variable is valid. For the validity test with 38 respondents, a significance value of 5% was 0.3120. The results of the validity test of cyberloafing, work stress and performance variables are shown in table 1. below:

Variable	Item	R count	R table	Description
Cyberloafing (X)	X1	0,659	0,329	Valid
	X2	0,744	0,329	Valid
	X3	0,718	0,329	Valid
	X4	0,659	0,329	Valid
Work Stress (Z)	Z1	0,674	0,329	Valid
	Z2	0,67	0,329	Valid
	Z3	0,711	0,329	Valid
	Z4	0,707	0,329	Valid
	Z5	0,519	0,329	Valid
	Z6	0,402	0,329	Valid
	Z7	0,837	0,329	Valid
	Z8	0,829	0,329	Valid
	Z9	0,674	0,329	Valid
Performance (Y)	Y1	0,788	0,329	Valid
	Y2	0,854	0,329	Valid
	Y3	0,821	0,329	Valid
	Y4	0,856	0,329	Valid
	Y5	0,851	0,329	Valid
	Y6	0,854	0,329	Valid
	Y7	0,921	0,329	Valid
	Y8	0,779	0,329	Valid

Table 1.
Validity Test Results

Based on table 1 it is known that all questions on the indicators of cyberloafing variables (X), work stress (Z), performance (Y) produce $r \text{ count} > r \text{ table}$. Thus the questionnaire statements that measure the research variables are declared valid and can be used to measure the variables studied.

This reliability test uses Cronbach's Alpha value. Where if the value of Cronbach's Alpha > 0.60 then the questionnaire will be declared reliable. The following reliability test is presented in table 2.

Variable	Cronbach's Alpha	Description
Cyberloafing	0,769	Reliable
Work Stress	0,764	Reliable
Performance	0,794	Reliable

Table 2.
Reliability
Test Results

Based on table 2. The reliability test results for each variable in this study have a Cronbach's Alpha value > 0.60. So it can be interpreted that each instrument in this research is declared reliable.

Number of Respondents	Significance	Description
38	0,148	Normal

Table 3.
Normality
Test Results

Based on table 3 it is known that the significance value of Asymp. Sig. 0.148 is greater than 0.05. So based on the basis of decision making in the Kolmogorov-Smirnov Test normality test above, it can be concluded that the data is normally distributed because the significance value is above 0.05.

Variable	Tolerance	VIF	Description
Cyberloafing	0,949	1,054	There is no multicollinearity
Work Stress	0,949	1,054	There is no multicollinearity

Table 4.
Multicollinearity
Test Results

Based on table 4 it is known that the tolerance value for the cyberloafing and work stress variables is > 0.10 and has a VIF value for the cyberloafing and work stress variables < 10 so that there are no problems in the multicollinearity test in this study.

This shows the feasibility of multiple linear regression analysis techniques in this study.

Variable	Sig	Description
Cyberloafing	0,929	There is no heteroscedasticity
Work Stress	0,236	There is no heteroscedasticity

Table 5.
Heteroscedasticity
Test Results

Based on table 5, it is known that the sig. value > 0.05 so there is no heteroscedasticity. This shows the feasibility of multiple linear regression analysis techniques in this study.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	36.400	2.015		18.067	0.000
Work Stress	-0.089	0.248	-0.061	-0.369	0.715

Table 6.
Effect of
cyberloafing
on
performance

6.1 Based on the equation above, it can be interpreted that the significance value of the cyberloafing variable is 0.715 greater than 0.05. These results conclude that the regression

model 1, namely the cyberloafing variable (X) has a significant negative effect on performance (Y).

Table 7.
The effect of cyberloafing on work stress

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	18.727	3.109		6.025	0.000
Work Stress	0.520	0.374	0.228	1.389	0.173

Based on the equation above, it can be interpreted that the significance value of the cyberloafing variable is 0.173 greater than 0.05. These results conclude that the regression model 2, namely the cyberloafing variable (X) has a significant negative effect on work stress (Z).

Table 8.
Effect of work stress on performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	38.704	2.456		15.756	0.000
Work Stress	-0.132	0.103	-0.208	-1.277	0.210

Based on the equation above, it can be interpreted that the significance value of the work stress variable is 0.210 greater than 0.05. These results conclude that the regression model 3, namely the variable work stress (Z) has a significant negative effect on performance (Y).

Table 9.
Effect of cyberloafing on performance through work stress

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	38.825	2.837		13.684	0.000
Cyberloafing	-0.022	0.248	-0.015	-0.089	0.929
Work Stress	-0.129	0.107	-0.205	-1.206	0.236

Table 10.
T-test results of the effect of cyberloafing on performance

Based on the equation above, it can be interpreted that the significance value of cyberloafing and performance variables is 0.929 and 0.236 greater than 0.05. These results conclude that the regression model 4, namely cyberloafing (X) and work stress (Z) has a significant negative effect on performance (Y).

Variable	t count	t table	Sig.
Cyberloafing	-0,369	1,686	0,715

From the table above it is known that the Sig > value of 0.05, it can be concluded that Ho is accepted and Ha is rejected, this means that cyberloafing has no significant effect on performance. From the results of the table above it is also known that the value of t count < t table, it can be concluded that cyberloafing has no significant effect on performance. It is concluded that the first hypothesis is rejected.

Variable	t count	t table	Sig.
Cyberloafing	1,389	1,686	0,173

From the table above it is known that the Sig > value of 0.05, it can be concluded that Ho is accepted and Ha is rejected, this means that cyberloafing has no significant effect on work stress. From the results of the table above it is also known that the value of t count < t table, it can be concluded that cyberloafing has no significant effect on work stress. It is concluded that the second hypothesis is rejected.

Variable	t count	t table	Sig.
Work Stress	-1,277	1,686	0,210

From the table above it is known that the Sig > value of 0.05, it can be concluded that Ho is accepted and Ha is rejected, this means that work stress has no significant effect on performance. From the results of the table above it is also known that the value of t count < t table, it can be concluded that work stress has no significant effect on performance. It is concluded that the third hypothesis is rejected.

Sobel Test Results

$$t = \frac{ab}{Sab} = \frac{0,069}{0,077} = 0,896$$

Based on the results of t count = 0.896 which is smaller than the t table value with a significance level of 0.05 of 1.689 it can be concluded that there is no mediating effect on cyberloafing on performance through work stress.

The effect of cyberloafing on the performance of accounting teachers and education staff

Cyberloafing is the action of someone who uses the internet for personal needs during working hours so that it can interfere with the performance of accounting teachers and education staff. Cyberloafing is divided into two, namely minor cyberloafing and serious cyberloafing. minor cyberloafing (sending and receiving emails, viewing social media) and serious cyberloafing (playing online games and visiting adult websites) during working hours. The results of the data analysis show that there is no effect of cyberloafing on performance, the variable coefficient of cyberloafing has a significant negative effect on performance. The results of this study are supported by research [Wahyuni, Irfani, and Mariana \(2020\)](#) which states that cyberloafing has a negative and significant effect on employee performance. [Damayanti et al. \(2022\)](#) which states that cyberloafing behavior has a significant negative effect on employee performance.

The effect of cyberloafing on work stress on accounting teachers and education staff

The results of the data analysis show that there is no effect of cyberloafing on work stress, the variable coefficient of cyberloafing has a significant negative effect on work stress. This is due to the absence of cyberloafing carried out by teachers and education staff, although they use or access the internet only for the purposes of the school assignments given ([Cahyaningrum and Yulianti, 2022](#); [Manusakerti and Purwoko, 2020](#)). So that from this there is no effect on work stress experienced by teachers and education staff. It can be concluded that there is a possibility that there is an effect of work stress on cyberloafing.

The effect of work stress on the performance of accounting teachers and education staff

Table 11.
T-test results of the effect of cyberloafing on work stress

Table 12.
T-test results of the effect of work stress on performance

Work stress is a condition of a person caused by pressure from task demands, role demands, interpersonal demands, organizational structure, and organizational leadership which can interfere with performance results. The results of the data analysis show that there is no effect of work stress on performance, the coefficient of the variable work stress has a significant negative effect on performance. The results of this study are supported by research [Hamid, Ihsan, and Fadhil \(2022\)](#) which states that work stress has a negative effect on the performance of employees of the Makassar City Regional Personnel and Human Resource Development Agency. [Christy and Amalia \(2018\)](#) which states that work stress has a significant negative effect on employee performance.

The effect of cyberloafing on performance is mediated by work stress on accounting teachers and education staff

The results of the data analysis show that there is no effect of cyberloafing on performance mediated by work stress. The results of the Sobel test prove that the work stress variable does not mediate the effect of cyberloafing on the performance of accounting teachers and education staff. The cause of this is because teachers and education staff use the internet according to school needs and are more focused on teaching than doing things that have nothing to do with the interests of the school ([Sofyanty and Supriyadi 2021](#)). This does not interfere with the results and quality of the performance they produce in carrying out the tasks that have been given. So that teachers and education staff have a low level of work stress because there are no demands for tasks that are too heavy from the school and this also causes work stress not to mediate the effect of cyberloafing on performance ([Hardiani, 2021](#)).

CONCLUSION

Based on the results of data processing, researchers draw conclusions about the relationship between variables, as follows: 1) This study proves that the effect of cyberloafing has a significant negative effect on performance. 2) This study proves that the effect of cyberloafing has a significant negative effect on work stress. 3) This study proves that the effect of work stress has a significant negative effect on performance. 4) This study proves that the effect of cyberloafing on performance through work stress has a significant negative effect and does not mediate the effect of cyberloafing on performance. This research has an impact on policies on human resources, especially accounting makers in completing their tasks and to improve the productivity.

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