INTEGRATING TECHNOSTRESS CREATORS AND INHIBITORS IN USING ACCOUNTING INFORMATION SYSTEM TO IMPROVE JOB SATISFACTION AND TASK PERFORMANCE

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I dedicate this work to Allah the Almighty and the Prophet of Islam, Muhammad Rasool Allah, as well as my beloved mother (Hajiya Aishatu Mohammed) and father (Late Alhaji Mohammed Saganuwan Abubakar).
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ABSTRACT

It has been established that technostress adversely affect the professionals’ job satisfaction and performance. However, the impact of technostress which imposes additional stress on the professionals such as accountants is yet to be reflected. In this study, technostress and Accounting Information System (AIS) literature were reviewed to synthesize the relationship in order to identify information characteristics that exacerbate higher technostress on users of AIS. The researcher evaluates the relationship of AIS information characteristics on technostress creators and its consequences on the outcomes (job satisfaction and task performance) of accountants through the person-environment fit theory. Specifically, the study is conducted (a) to investigate the relationship between AIS information characteristics as antecedents of technostress creators; (b) to ascertain any relationship between technostress creators and inhibitors with the outcomes of accountants using AIS; and (c) to examine the moderating role of the technostress inhibitors in the relationship between technostress creators and outcomes of accountants using AIS. Survey questionnaire was distributed to accountants in listed companies in Nigeria. A three-stage sampling technique (cluster, stratified and random) was applied to collect data from 296 accountants. A structural equation modeling software (SmartPLS-M) was applied to examine the direct and moderating effects of hypotheses. The results from this study failed to support hypothesized relationships between the two AIS information characteristics (scope and timeliness) and technostress creators. Aggregation and integration were confirmed to have a significant positive relationship with technostress creators. Hence they are predictors of AIS stressors. The findings further confirmed significant negative relationship between technostress creators and task performance, while technostress creators were also found to have significant positive relationship with job satisfaction. Significant positive association between technostress inhibitors and outcomes were found as hypothesised. In addition, technostress inhibitors were also found to moderate the relationship between technostress creators and task performance. Based on the findings, the research makes several theoretical contributions and provides further insights on the antecedents and outcomes of technostress research. Managers can identify where and when AIS stress is likely to occur and the buffering role of technostress inhibitors in this regard. Several potential avenues for future research were identified and proposed.
ABSTRAK

Telah terbukti bahawa teknostres menjejaskan kepuasan bekerja dan prestasi golongan profesional. Walau bagaimanapun, kesan teknostres yang memberikan stres tambahan kepada golongan profesional seperti akauntan masih belum ketara. Dalam kajian ini teknostres dan literatur Sistem Maklumat Perakaunan (AIS) ditinjau untuk mensintesiskan hubungan bagi mengenal pasti ciri-ciri informasi yang lebih memperburuk lagi teknostres kepada pengguna AIS. Penyelidik telah menilai hubungan ciri-ciri maklumat AIS dengan pencipta teknostres dan akibatnya kepada hasil (kepuasan bekerja dan prestasi kerja) akauntan berdasarkan teori orang-lingkungan sepadan. Secara khusus, kajian ini dilaksanakan (a) untuk membuktikan hubungan antara ciri-ciri maklumat AIS sebagai antecedent pada pencipta teknostres; (b) untuk memastikan mananya hubungan antara pencipta teknostres dan perencanaan hasil akauntan menggunakan AIS; dan (c) untuk mengkaji peranan sederhana perencat teknostres dalam hubungan antara pencipta teknostres dengan hasil akauntan menggunakan AIS. Soal selidik kajian telah diditerangkan kepada akauntan dalam syarikat-syarikat yang tersenarai di Nigeria. Teknik pensampelan tiga peringkat (kluster, berlapis dan rawak) telah digunakan untuk mengumpul data daripada 296 orang akauntan. Satu struktur perisian pemodelan persamaan (SmartPLS-M) telah digunakan untuk mengkaji kejadian langsung dan penyederhana hipotesis. Hasil daripada kajian ini tidak menyokong hipotesis hubungan antara kedua-dua ciri maklumat AIS (skop dan ketepatan masa) dengan pencipta teknostres. Pengagregatan dan integrasi telah disahkan mempunyai hubungan positif yang signifikan dengan pencipta teknostres. Oleh itu, kedua-duanya (pengagregatan dan integrasi) merupakan peramal stres AIS. Hasil kajian selanjutnya mengesahkan hubungan negatif yang signifikan antara pencipta teknostres dengan prestasi kerja. Selain itu, pencipta teknostres juga didapati mempunyai hubungan positif yang signifikan dengan kepuasan bekerja. Perkaitan positif yang signifikan antara perencat teknostres dengan hasil didapati sebagai hipotesis. Di samping itu, perencat teknostres juga didapati menyederhanakan hubungan antara pencipta teknostres dengan prestasi kerja. Berdasarkan dapatan kajian, kajian ini memberikan beberapa sumbangan teori dan menawarkan kajian yang lebih mendalam tentang antecedent dan hasil penyelidikan teknostres. Para pengurus boleh mengenal pasti di mana dan bila stres AIS mungkin berlaku dan peranan penyanyang perencat teknostres dalam hal ini. Beberapa halatuju yang berpotensi telah dikenal pasti dan dicadangkan untuk kajian akan datang.