



THE LECTURERS WITH STRUCTURAL POSITIONS AND THEIR INFLUENCES ON JOB SATISFACTION: THE PROFESSIONAL COMMITMENT AND THE ROLE CONFLICT AS MODERATING VARIABLES (Study of Private Universities In Bandung)

Mirna Dianita

mirna.dianita@widyatama.ac.id

Apriwandi

apri.wandi@gmail.com

Khairul Shaleh

khairul.saleh@widyatama.ac.id

ABSTRACT

Among various educational institutions, it has become a common practice for a teacher (educator) to carry out additional managerial duties as they are appointed as structural officials. This condition occurs due to the limited number of human resources available for managerial duties, while lecturerss are considered having the ability to manage and develop education, thus are expected to contribute positively to the educational institution.

However, running multiple roles simultaneously lead to a problem in their roles, because these double roles have different tasks and scopes. A structural managerial role that does not match their capabilities, or undesired position, causes enough pressure for many yet it is also often unavoidable.

The population in this study consists of educators (permanent lecturers positions) of private university (PTS) in Bandung, as much as 38 respondents. The analysis model used is regression analysis. The residual analysis tests the effect of a deviation from the model built. To test the hypothesis is to use multiple regression with the shape of overall interaction. Based on the research, lecturerss who also maintain structural positions relate negatively with professional commitments despite the lecturers's job satisfaction increase after receiving additional tasks. The results of this study also showed that organizational commitment effects job satisfaction and that there is a direct influence between Professional Commitment towards Job Satisfaction.

Keywords : educational institutions, structural positions, human resource, lecturerss, job satisfaction, double role

I. INTRODUCTION

Researches in the field of accounting and management as well as other business areas have grown rapidly; with many researches mostly discuss the behavior of individuals of an organization. Indicators of a study does not only focus on numbers or the content of the information as an output result of the accounting and business processes themselves, but also focuses on designing a control for an organization which consists of various individuals and groups. Therefore, an organization needs a device that can control the behavior of the employees so that they can have an impact on the optimal achievement of organizational goals.

In regard to the level of employee satisfaction, companies try to develop ways to improve the performance

of employees. Building motivation is one factor to consider for a company in order to improve working performance so that employees can work to achieve the company's target, while also helping the organization to compete. Various methods are used to motivate, such as including stakeholders involved in the organization to determine strategic policies, performance evaluation, giving reward and empowering everyone in the organization. The design of control by increasing motivation has been implemented by business organizations and educational institutions.

Amongst educational institutions it has become a common practice that lecturerss of the lecturers receive additional duties as they are also appointed as structural officials. This condition occurs due to limited human resources on one hand, while on the other hand lecturerss are deemed to have the ability to manage and develop an educational institution, therefore they are also expected to make a positive contribution by becoming structural officials. The involvement of lecturerss in the managerial structure of the organization is expected to give an impact on the success of the organization. That is by aligning institutional goals with all the individuals inside the organization, to act in order to achieve the institutional goals without disturbing the professionalism of the lecturerss when serving as an official in the institution's (university) structure.

The double roles held by a lecturers include being an organizational manager as well as a professional educator / academic. As a manager their function is carry out activities to ensure the achievement of company goals, while as an educator / academic their function is to educate learners, in which lecturerss or lecturerss must have a professional attitude when carrying out their duties. Professional lecturerss with additional tasks in structural positions have double roles. These double roles have the potential to generate direct conflict between the expectations associated with the role of a professional and the expectations associated with his role as a manager (Sham and Djalil 2006 in Hezbollah and Utami, 2011).

A lecturers that carries out the functions of a manager in the organization's structure would be more professional in In carrying out double roles. However, running multiple roles simultaneously leads to a problem because of the different tasks and scopes held by each of their roles. A structural role that does not match their capabilities, or a position that is undesired by individuals, may cause some pressure for most people though it is often unavoidable. In Role Theory it is assumed that individual behavior is influenced by things such as how the individual in the role is expected to work.



Two concepts in Role Theory that are related to this research is the *role conflict* and the *role uncertainty*. *Role conflict* occurs when an individual is faced with a conflict between the roles that are not expected and not allowing them to follow all these expectations, Shields, et al (2007). Role conflict can increase stress, anxiety caused due to cognition inconsistencies caused by roles that do not fit, lack of confidence, belief, and work dissatisfaction. If the employee is in a state of distress and dissatisfaction in the work, this would decrease loyalty needed in order to achieve the goal.

High job satisfaction makes employees more loyal to the company. The more they are motivated to work, the more they work with a sense of calm and more importantly, with high job satisfaction, this would increase the likelihood of achieving productivity and motivation to perform well. Employees who do not feel satisfied with the job are likely to make avoidance or withdraw from work situations both physical and psychological. Hezbollah and Utami, (2011) conducted a research on professional orientation that moderates the relationship between managerial orientation and job satisfaction. Relationship with job satisfaction is negative, it means that the higher the demands of the teaching profession (professional orientation) are, then the lower the job satisfaction of lecturers who have additional duties as vice-principal (managerial orientation). Given that the professional duties of lecturers can affect job satisfaction of lecturers who have additional duties as vice-principals, then it should be considered for a reduction in the professional workload of lecturers, so that lecturers who receive additional task as managers can perform their duties properly.

Based on the background above, this study formulates the research problem as: (i) Does Managerial Skills have an influence on Job satisfaction, (ii) Does the interaction between managerial ability (as a structural officer) and professional commitment (as Lecturers) have influence on Job satisfaction , and (iii) Is the interaction between managerial ability and role conflict have influence on Job satisfaction. This research is expected to be useful for practitioners and academics to understand Job satisfaction arising from the implementation of the policies on the workload for professionals with additional duties as managerial personnel at educational institutions, and also this research is expected to provide useful information to stakeholders.

II. LITERATURE REVIEW

Each public or private organization has a goal to achieve. And to achieve the goal an organization needs a plan, programs and management control activities that include activities to ensure the implementation of organizational strategies effectively and efficiently, including planning, coordination among various parties organizations, information communication, decision making, motivating the organization to behave properly in achieving the objectives and performance assessment. Public sector management control systems should be supported by an organizational structure that fits in with the type of management control used. This is one

that should focus on organizational units as responsibility centers that are the basis of planning, control and performance evaluation, human resource management starting from the selection process, recruitment, training, development and promotion until the termination of employees, and the organizational environment including political stability, economic, social, and security environment.

Understand about the design and evaluation of management control systems that create goal congruence (GC), which is goal congruence is created when the purpose of the organization members individually consisten with goals of the organization itself. To achieve that goal, each of the topics covered are always associated with middle managers and motivate behavior that allows the manager make decisions congruent. Although systematic, but the management control process is not mechanical, and this process include the interaction between individuals that can't be described by mechanical means. The managers have the personal goals, as well as organizational goals, to the problem of control is how top management affect them to act for the achievement of their personal goals without losing sight of the whole purpose of organization. This is made possible by the company's top management if the goal is consistent with the personal goals of individuals in the organization. Management control systems should be designed and operated with the principle of goal congruence. One way that is done by the top management to control is to empower each individual consistent with the individual's ability

2.1 Managerial Ability

Lecturers or educators who have structural positions is a form of management control designed by the company. The involvement of a teacher which in structural position at the University appointed by the mechanisms established by the Rector as president of the university. In particular nature, management control system provides an overview of knowledge, views and analytical skills related to how a senior executive of a company create the design and implement a sustainable management system for planning and controlling the company's performance. So that's a lecturers ability can see from their abilities in planning, coordination, monitoring and evaluation of performance beside the ability as professional educators.

2.2 Job Satisfaction

Attention on the level of employee satisfaction, every company is trying to improve and develop the company by arrange organizing various programs in the way to increase the performance of the employees. Many factors are involved in the improvement of the performance the company. Motivation is one factor to consider in order to improve the work performance of employees so that employees can work to achieve the target company, and finally the company is able to compete with other companies. High job satisfaction make employees more loyal to the company. The more motivated to work, work with a sense of calm and more importantly, high job satisfaction increase the likelihood of achieving productivity and motivation to perform well. Employees



who do not feel satisfied with the job is likely to make a withdrawal or avoidance of work situations both physically and psychologically.

Ability to demonstrate professionalism is based on the knowledge and skills of a person. The urge to give financial or non-financial rewards and training for the improvement of one's professional and impact on increasing job satisfaction. Differences in professional commitments may relate to the level of professional satisfaction with the reward of their performance (Aranya, 1981). Social level of job satisfaction, self-esteem, and the performance itself is correlated to the process of management control. And to avoid multikolonieritas of this study only of the level satisfaction associated with professional commitment that we studied.

Formulation of hypotheses proposed to examine the effect of managerial ability on job satisfaction are as follows:

H1: managerial ability can improve job satisfaction.

2.3 Professional Commitment

Commitment is the ability and willingness to align private behavior with the needs, priorities and goals of the organization. This includes how to develop goals or meet the needs of the organization to prioritize its core mission of the organization on personal interests. According to Meyer and Allen (1991), Commitment can also mean a strong acceptance of the individual against the goals and values of the organization, and individuals strive and work and have a strong desire to remain in the organization. Hall and Smith (2005) expressed the construct of professional commitment construct developed from the establishment of organizational commitment, which is relatively stronger professional commitment to the identification of someone involved in a profession and involves confidence and acceptance purposes, the value of the profession.

Hall and Smith (2005) suggests five aspects of professionalism among others: (1).Relationships with other professions (community affiliation). This element relates to the importance of using professional associations as a reference, including formal organizations and informal groups colleague source of the main idea of work, (2).The need for independent (autonomy demand), which is a view of a person stating that professional must be able to make their own decisions without pressure from other parties (government, clients or who are not members of the profession), (3).Confidence in the rule itself or profession (belief self regulation), meaning that the most competent in the assessment of a fellow professional work is a profession, not "outsiders" who do not have the knowledge and competence in the field of their work, (4). Dedication to the profession (dedication). This element is a reflection of the dedication of professionals with knowledge and skills using owned to remain steadfast in carrying out their work despite reduced extrinsic rewards received, (5). Social obligations (social obligation). This element shows the view of the importance of the profession as well as the benefits gained by both the public and professionals as there are jobs.

Briefly professional commitments require confidence and acceptance of the goals and values of

professionalism, willingness to use the interest and desire to maintain membership in a professional. In addition, the literature professionalism that developed individual professional commitment to the process of socialization between professional election when information explaining the emphasis on the value of professionalism person (Jeffrey and Weatherholt, 1996). Because the professional commitments are in the profession of social conceptual, people who in the profession will take the time to strengthen their commitment. Similarly, professional commitment, organizational commitment a person can grow when expectations are met by the organization works well is when a person feels that the organization pay attention their needs and expectations of the work have reflected by the award given such as salary or promotion. Work expectations is what may be referred to as motivation someone in carrying out work delegated to him. Furthermore, if someone within an organization felt that his hopes were fulfilled by the organization's motivation then later will cause a job satisfaction

The formulation of the hypothesis to test the effect of professional commitment as a moderating variable on the relationship between managerial ability and job satisfaction are as follows :

H2: The interaction between professional commitment to managerial ability affects job satisfaction.

2.4 Role Conflict

The views expressed human relationships that conflict is an event that is reasonable in all the groups and organizations, because the conflict is not inevitable and in human affairs with the advocate to conflict. Meanwhile, according to interactional express their views on the basis of group conflict encourages cooperative, calm, peaceful and harmonious though tend to be static, apathetic and unresponsive to change and innovative (Robbin, 2008). The views differ on that conflict a conflict because it is bound to happen because of the relationship of individuals and groups in the same environment and position. So the interpretation of the conflict is a cause and effect of negative and positive should see the first cause of the conflict, and many leaders in the organization as the controller does not look a state of conflict that have an impact on the organization. Negative and positive conflict only shape the behavior of individuals to act as there are differences or changes and how they receive it.

Aranya (1981) stated that the conflict between professional and keperibadian caused by dissatisfaction, and research proves that organizational conflict is negatively contribute to professional commitments. In addition, the conflict also presents obstacles and hurdles group performance include task-related conflict objectives are achieved and relationship conflicts related to interpersonal conflict within the group as well as processes related to the achievement of expected performance. The diversity of this conflict that should be a concern for leaders to control that conflict had a positive impact on the achievement of the main objectives of the company. Friction or disputes between individuals, private groups or individuals with their kognis positions or in



different environments will inevitably happen in the organization.

The formulation of the hypothesis to test the effect of role conflict moderating variable on the relationship between managerial ability and job satisfaction are as follows:

H3: The interaction between role conflict with managerial abilities will affect job satisfaction.

III. RESEARCH METHODS

3.1 Population and Sample

The population in this study is a Lecturers in a private colleges (PTS) in Bandung. Determination of population conducted randomly by considering the rate of return of the questionnaire respondents to be sent and the object of research in this study are lecturerss and sampling was conducted using purposive sampling, with the criteria that served as a professor of structural functional areas of the company officials, the minimum positions for the work unit 1 years.

3.2 Data Collection

Data collection was conducted using primary data, in the form of a list of questions given to respondents. Questionnaires delivered directly to the object as a form of control that the researcher's own questionnaire return rate is expected to be fully accepted as needed research. Questionnaires were sent to 48 respondents who fit the criteria described above researchers.

3.3 Data Analysis

The analysis model used is regression analysis. The residual analysis to test the effect of a deviation from the model. To test the hypothesis is to use multiple regression (multiple regression) to form the overall interaction.

1. To test hipoteisi one (H1)

$$Y = \alpha + e + \beta_1 X_1 \dots \quad (1)$$

2. To test the hypothesis (H2)

$$Y = \alpha + \beta_4 \beta_1 X_1 + \beta_2 X_2 + X_1 X_2 + e \dots \quad (2)$$

3. To test the two hypotheses (H3)

$$Y = \alpha + + \beta_5 \beta_3 X_3 \beta_1 X_1 + X_1 X_3 + e \dots \quad (3)$$

In this case if there is a match between the independent variable (small or zero residual value) high X1 and X2 are high, then Y is also high. Conversely, if there is a mismatch (lack of fit) between X1 and X2 (large residual value) is high X1 and X2 is low, then Y will be low.

3.4 Variable Research, and Measurement of Variables Operational Definitions

1. Managerial ability

Managerial capabilities are additional duties as structural officer Univeristy structural powers assigned to a lecturers member by the foundation and rector through the selection process. Managerial competence is a potential relating to the management of existing resources has four functions: planning, organizing, actuating, and control (Danim, 2002)

2. Professional capability

Professional commitment is a Lecturers with the scope of work that is the subject; Tri Darma universities are carrying out teaching, research and community service, as well as additional duties structural. Professional commitment is the level of individual loyalty to the profession as perceived by the individual. Professional commitment was measured using an instrument developed by Hall (1968) and used also by Trisnaningsih (2003), consists of eighteen questions with five-point Likert scale.

3. Role Conflict

Role conflict (role conflict) often occurs in people who hold a number of different roles that stuff. According Broadweel, 1983 is an absence of role conflict role expectations of appropriateness.

4. Job Satisfaction

Job satisfaction on the level of individual satisfaction with the relative position within the organization as compared to other co-workers. Job satisfaction in this study was measured using the instrument developed by Larkin (1990), consists of four instruments with a five-point Likert scale.

IV. RESULT

1. Respondents Identity

Table 1. Demographic Respondents

No		number	%
1	Gender		
	Male	10	26%
	Female	28	74%
			100%
2	Ages		
	< 30 year	10	26%
	30 - 40 year	12	32%
	40 - 50 year	9	24%
	> 50 year	7	18%
			100%
3	Last educational		
	S-1	0	-
	S-2	23	61%
	S-3	15	39%
			100%

Number of Respondents amounted to 38 the number of male respondents were 10 people with a percentage of 26% and 74% of female respondents or 28 in total. Based on age, most respondents age range 30-40 years contributed 32% followed by 24% the number respondent to the number of respondents age range 40-50 years, respondents with ages ranging from 40-50 years to 24% respondent's last age by the number of the smallest percentage of 18% or over 50 years ranging in age of the respondents. And based on the educational level of education last S-2 by 61% the number of people 23 and who have completed the Doctoral Program (S-3) amounted to 15 people or 39%.

2. Testing Data Quality

To test the quality of the data, the reliability of the test has been done (test reliability) to see the level of consistency in filling out the questionnaire respondents. In



this study the reliability of test results obtained for items question Managerial orientation, Professional Orientation, Role Ambiguity, and Job Satisfaction. Reliability testing results show that all variables have a value that is reliable. From Table 2 it can be seen that there liability of the data has met for further testing as evidenced by the alpha value above 60%, Nunnally states that if the alpha value above 60% then the data can be considered reliable for further hypothesis testing can be done.

Table 2. Reliability Test Result

Variable	Variabel Item	Alfa (Reliabilitas)
Variable Independen		
1. Managerial Ability	8	0,969
2. Commitment Professional	15	0,607
3. Role Conflict	8	0,772
Variabel Dependen		
1. Job Satisfaction	25	0,825

3. Data Normality

Normality test data is intended to show that the data samples come from populations that are normally distributed. Testing normality of the data of this study can be displayed in the Table 3.

Tabel 3. One-Sample Kolmogorov-Smirnov Test

	Role Conflict	Job Satisfaction	Managerial Ability	Commitment Professional
N	38	38	38	38
Normal Parameters	20.3884	44.8751	18.7248	24.8158
a Std. Deviation	4.29555	11.19761	6.73013	5.29242
Most Extreme Differences	.237	.153	.232	.203
Absolute Positive	.237	.125	.167	.203
Negative	-.157	-.153	-.232	-.150
Kolmogorov-Smirnov Z	1.463	.942	1.431	1.253
Asymp. Sig. (2-tailed)	.148	.338	.333	.087

a. Test distribution is Normal.

From the table 3 shows the results of normality test of data, which has been previously tested manually with test and Kolmogorov-Smirnov Liliefors. normality is met when the test results are not significant for a significance level (α) (usually $\alpha=0.05$ or $\alpha=0.01$). Conversely, if the result of the significant test data normality is not met. How to find out significant or insignificant normality test results is to consider the significance of numbers in column (Sig). It can be concluded penelitian data in asymp value. Sig. (2-tailed) for role conflict (0.148), job satisfaction (.338), Managerial Ability (0.333) and Professional Commitment (0.087). In kesuruan significant value for the normality of the data indicates the alpha above 0.05, for it can be concluded that the data are normally distributed.

4. Hypothesis Testing

Testing Hypothesis 1 Hypothesis testing will be done by first doing a test between each variable. The relationship between each of the variables shown in the following table, Testing Hypothesis 1: The interaction between managerial orientation with professional

orientation effect on job satisfaction. Results of linear regression with residual test produces output regression coefficients as shown in Table 4.

Table 4 Uji F

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3477.266	1	3477.266	107.726	.000 ^a
Residual	1162.035	36	32.279		
Total	4639.301	37			

a. Predictors: (Constant), Kemampuan Manajerial

b. Dependent Variable : Kepuasan Kerja

Table 5. Residual Regression Coefficients Managerial Capabilities Interaction With Professional Commitment

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1 (Constant)	17.903	2.757		6.493	.000
Managerial Ability	1.440	.139	.866	10.379	.000

a. Dependet Variable : Kepuasan Kerja

Based on Table 4 and Table 5 shows that the interaction between managerial ability and professional commitment to the improvement of job satisfaction with the value of F (107.726) with a significant level of 0.000 less than the alpha of 0.05(0.00 < 0.05) so that these results prove that testing hypothesis 1 can not be rejected. It is proving that lecturers involved in the structural position can improve the satisfaction of each lecturers. The presence of lecturers satisfaction in work at the time involved in the structural position. The presence of lecturers satisfaction in work at the time involved in the structural position. The results of this study are consistent with Hezbollah and Utami (2011) which examines the relationship of managerial ability on job satisfaction of teachers, the involvement of teachers in the structural position can increase satisfaction. Increased managerial competence in the sense that if the leader has knowledge of his work, and professionalism in the work has been smooth and support the work (Iswahyudi, 2009)

Testing Hypothesis 2

Tabel 6. Uji F

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3496.959	2	1748.479	53.571	.000 ^a
Residual	1142.342	35	32.638		
Total	4639.301	37			

a. Predictors : (Constant), Commitment Professional, Managerial Ability

b. Dependent Variable: Job Satisfaction

Table 7. The regression coefficient residual interaction of managerial capabilities with the commitment of professional



Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	15.017	4.636		3.239	.003
Managerial Ability	1.399	.149	.841	9.362	.000
Commitment Prof	.148	.190	.070	.777	.443

a. Dependent Variable: Job Satisfaction

From Table 6 we can see that the professional commitment and a significant moderating variable on the level of 0.05 or 95 % confidence level , proving that the value of F (53.571) with a significant level of alpha 0.05 0.00 small (0.00 < 0 , 05) so that this study shows that hypothesis 2 can not be denied . In addition Table 7 shows the coefficient b1 (parameters) with significant managerial ability (0.000) and the coefficient of professional commitment to the value of significance (0.443) . This means that the interaction abilities managerial and professional commitment have an impact on job satisfaction . However, lecturers who doubled as officials have structural problems with professional commitment , if it is more oriented to the managerial aspects of the professional aspect will be left behind and vice versa if it is more oriented to the professional aspects of the managerial aspects can not be implemented optimally. Therefore, high job demands of a managerial aspect will have an impact on the decline in the performance of professional lecturers. This study results showed that the Organizational Commitment effect on job satisfaction.

Testing Hypothesis 3

Hypothesis 3 is an estimate of whether there is an interaction between managerial ability and the lecturers role conflict on managerial satisfaction . Results of testing hypothesis 3 is expected to simultaneously affect the test results with the linear regression residuals managerial capacity with lecturers role conflict on job satisfaction . The results of the study are presented in Table 8 .decline in job satisfaction . Hypothesis 2 : The interaction between managerial orientation with role ambiguity effect on job satisfaction.

Tabel 8 Uji F

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3646.901	2	1823.451	64.310	.000 ^a
Residual	992.399	35	28.354		
Total	4639.301	37			

a. Predictors: (Constant), role Conflict, Managerial Ability

b. Dependent Variable: Job Satisfaction

Table 9. The Regression Coefficient Of The Residual Interaction Role Conflict With Managerial Capabilities

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
-------	-----------------------------	---------------------------	---	------

	B	Std. Error	Beta		
1 (Constant)	.983	7.384		.133	.895
Kemampuan Manajerial	1.672	.161	1.005	10.390	.000
Konflik Peran	.617	.252	.237	2.446	.020

a. Dependent Variable: Job Satisfaction

From Table 8 it can be seen that the professional commitment and a significant moderating variable on the level of 0.05 or 95% confidence level, proving that the value of F (64.310) with a significant level of alpha 0.05 0.00 small (0.00 < 0 , 05) so that this study shows that hypothesis 3 can not be rejected. In addition Table 9 shows the coefficient b1 (parameters) with significant managerial ability (0.000) and the coefficient of role conflict with significant value (0.020). This means that the interaction abilities and managerial role conflict have an impact on job satisfaction. These results indicate lecturers yang has no structural position there is a conflict between the role in causing structural environment of peace, calm and cooperative inter-structural areas. So that lecturerss who have structural positions have job satisfaction in managerial and inter-related individuals in the university.

Consistent with research Iswahyudi (2009) which states leaders and lecturerss involved in the structural position awareness in the organization and has supported the managerial competence in the field of work. Leadership and lecturers have the ability to communicate both oral and writing, and helped in the work, leaders have interpersonal skills that enable him to the subordinate managerial, cooperation among team (led by a subordinate or subordinates and subordinates) has gone well, the leadership initiative and creativity that can help facilitate managerial job.

V.CONCLUSION

Based on the research that has been described previously , the following conclusions are presented :

1. That a lecturers involved in the structural position can increase job satisfaction
2. Interaction of managerial skills and professional commitment have an impact on job satisfaction. However, lecturers who has doubled role as officials have a problems with professional commitments if they are more oriented towards managerial aspects than professional aspects.
3. Interaction of managerial capabilities and role conflict have an impact on job satisfaction.

Limitations of Research

The results of this study shall be limited to the lecturers which is only one private university, to allow for the differences in results and conclusions when it is done for objects with different professions and also this study are not compared with other universities. Non-response bias testing was not performed in this study, because of the difficulty in determining the research respondents who respond first and last time.



REFERENCES

- [1]. Amilin., Dewi, Rosita. (2008). Pengaruh Komitmen Organisasi Terhadap Kepuasan Kerja Akuntan Publik Dengan Role Stress Sebagai Variabel Moderating. JAAI Volume 12, Nomor 1
- [2]. Fazli Syam, Muslim A. Djalil, Pengaruh Orientasi Profesional Terhadap Konflik Peran : Interaksi Antara Partisipasi Anggaran dan Penggunaan Anggaran Sebagai Alat Ukur Kinerja Dengan Orientasi Manajerial. SNA 14 Padang
- [3]. Garry Dessler. (1997). , Human resource management 7e, Jilid 2, PT Prenhallindo Jakarta.
- [4]. Ghozali, I. 2005. *Analisis Multivariate dengan Program SPSS*. Edisi ketiga.Badan Penerbit Universitas Diponegoro.
- [5]. Hizbulah dan Utami. 2011. Studi peran ganda guru sebagai pejabat struktural sekolah dan pengaruhnya terhadap kepuasan kerja: orientasi profesional dan ketidakjelasan peran sebagai variabel *moderating*. Sna 14 Aceh
- [6]. Iswahyudi. 2009. Pengaruh kompetensi manajerial terhadap Kinerja pimpinan universitas islamIndonesia. FBM.UII. Yogyakarta.
- [7]. Restuningdiah. 2009. Pengaruh Komitmen Profesional terhadap Kepuasan Kerja Akuntan Pendidik melalui Komitmen Organisasional .Jurnal Ekonomi dan Bisnis. Vol. 14 No. 3
- [8]. Sugiyono. 2001. *Metode Penelitian Bisnis*. Bandung: CV Alfabeta.