



# Presenteeism Among Accounting Educators: The Role of Work-Family Conflict, Work Engagement, and Organizational Support in Covid-19 Pandemic

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## Abstract

This study depicts the work-family conflict and presenteeism model using moderating variables, namely work engagement and perceived organizational support. This study aims to investigate the effect of work-family conflict on presenteeism, and the moderating effects of work engagement and perceived organizational support on the relationship between work-family conflict and presenteeism. The method used in this study is quantitative with survey as the data collection method. Using questionnaire, the data of this study were collected from 68 participants. This study used moderated regression analysis to analyze the data. The finding of this study is that the work-family conflict significantly affects presenteeism. Meanwhile, work engagement and perceived organizational support are predictor moderating variables. This study implies that accounting educators and organizations should consider the presenteeism phenomena by understanding the work-family conflict, work engagement, and perceived organizational support.

**Keywords:** Presenteeism; Work-family conflict; Work engagement; Perceived organizational support.

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## INTRODUCTION

During the Covid-19 pandemic, one of the ways to reduce the spread of the virus is to limit large-scale activities, quarantine cases, public health interventions, and physical distancing. Closures and restrictions on activities are carried out to avoid the risk of further spread of Covid-19. Workers are encouraged to limit their

space by working remotely or known as telecommuting or teleworking if possible. More specifically, teleworking during this pandemic is done from home (work from home/WFH) to suppress the spread of the virus.

The number of companies being closed and employees being laid off due to the global crisis caused many

people to feel insecure about their jobs. The fear of losing a job causes a worsening of the psychological condition of the community in addition to the fear of their health condition. In a bad psychological state, employees are required to keep working remotely.

The activity of continuing to work even though you are in a bad psychological condition, or an action that can reduce productivity as a result of continuing to work even though you are sick is called presenteeism (Johns, 2010, 2012). In general, presenteeism reduces efficiency or productivity in work (Scuffham et al., 2013). Presenteeism has been widely studied, especially in the health sector (Scuffham et al., 2013; Sendén et al., 2016). In addition, research in other fields is also carried out such as the hospitality sector. Hospitality employees were found to have a moderate level of presenteeism, and a significant positive correlation was found between job stress and presenteeism (Hamsa et al., 2016). Previous researches have also identified that presenteeism can be influenced by work-family conflict (Arslaner & Boylu, 2017; Cicei, 2012; Johns, 2011).

Work-family conflict (WFC) in general is an issue that has been

widely studied in the last 20 years (Page et al., 2019) because it describes negative interactions between work and family that occur due to inappropriate demands from work, family, or both (Etemadinezhad et al., 2020; Huffman et al., 2014). In the study of Etemadinezhad et al. (2020) conducted on teachers in Iran resulted that teachers in Shahrekord, Iran experienced work-family conflict. Work-family conflict makes employees have health and psychological problems and can affect presenteeism behavior (Arslaner & Boylu, 2017).

Work-family conflict is important to study in relation to presenteeism during the Covid-19 pandemic because of the restrictions on social space and closing schools causing most family activities to be carried out at home. Educational institutions are places that have the potential to be a means of spreading the Covid-19 virus through the teaching and learning process in the classroom. That is why the teaching-learning process during the pandemic is carried out fully online, especially for higher education.

The online teaching and learning process allows for individuals of two possibilities to occur in the process: the first possibility is that educators will find it difficult to manage their roles at home because they carry out

dual roles as part of the family/household, as well as workers, thus experiencing WFC. The second possibility, educators will find it easier to manage time and roles to do work because of the flexibility of technology. In fact, in the conditions of the Covid-19 pandemic, employees who are running WFH are sometimes required to do work outside of normal working hours due to the flexibility of technology that allows work to be done online. (Böckerman & Laukkanen, 2010) proved that among others, people with overtime, full-time, and more than 48 hours a week work can experience sickness presenteeism.

Research shows that nowadays, educators, especially in higher education institutions in the accounting field/department, have the potential to have new habits in carrying out their work online with conditions that can maintain a balance between work and household life through WFH (Tantri, 2021). This is in accordance with the results of Tantri's research (2021) which showed that during the Covid-19 pandemic, work done online by female accounting educators who were married and played multiple roles at home tended to report lower WFC.

The previous studies on the effect of WFC on presenteeism were

conducted before the Covid-19 pandemic in the context of work carried out offline, in the sense that employees were present at work. Meanwhile, this study carries a different context, where employees continue to work remotely even though they are in poor psychological conditions and experience multiple roles as part of the household. The existence of role conflicts in influencing presenteeism needs to be re-examined because there is a possibility that by working remotely, presenteeism is not influenced by WFC because of the flexibility and permeability of working hours and roles, thereby increasing work-life balance (Putra et al., 2020). Therefore, the differences in the context of this study with previous studies are expected to confirm the theory about the effect of WFC on presenteeism.

Presenteeism can not only be seen in terms of individual employees, but can also be seen in terms of employee relations with the organization where they work. Employees develop a sense of trust in the organization according to the extent to which the organization cares about their well-being and contribution to themselves (Eisenberger et al., 1986). This trust shows organizational support that represents a potential reaction from

the organization when one of its employees is sick or makes a mistake. Perceived organizational support (POS) is important for employees not to feel anxious and afraid of losing their job when they are absent from work due to illness, or knowing that there will be no pay cuts. Thus, POS can help employees psychologically not to experience stress, so it can minimize presenteeism (Arslaner & Boylu, 2017). It is expected that the POS is able to moderate the stress of employees working during the Covid-19 pandemic on presenteeism behavior.

In addition to POS as a person's external factor in doing work, there are also internal factors that influence a person to work, namely work engagement (Siu et al., 2010). Employees' motivation and attachment to their work brings positive emotions because they have meaningful feelings towards the work they complete because work is more interesting and motivating for them (Côté et al., 2020; Siu et al., 2010). Work engagement (WE) can make someone more excited to be present at work. In relation to presenteeism, work engagement has an effect on increasing job satisfaction (Côté et al., 2020), so it can minimize the effect of presenteeism. In this study, it will be tested whether WE can moderate the

effect of WFC on presenteeism because employees who have WE will still feel happy and excited to work on the basis of a sense of attachment to their work. This feeling of pleasure is expected to reduce the negative impact of psychological conditions experienced by workers with dual roles when working from home during the Covid-19 pandemic.

This study aims to investigate the WFC and presenteeism models using moderating variables, namely work engagement and perceived organizational support in the context of accounting education. According to the research of Winefield et al. (2003), from seventeen universities in Australia, it was found that 43 percent of academic staff and 37 percent of non-academic staff experienced job stress. Research on lecturers in China concluded that work stress can be a risk factor for depressive symptoms (Shen et al., 2014). Winefield et al. (2003) concluded that teaching is a profession that is closely related to high psychological pressure and stress. This is in accordance with the results of research Feltz-cornelis et al. (2020) that 66 percent of university staff experienced high stress due to Covid-19, and 34 percent experienced low stress. Thus, research on

presenteeism in the world of education is important to do.

This study has a novelty in the themes of presenteeism, work-family conflict, work engagement, and perceived organizational support in a moderation model which carries a different and new context and time setting, namely in the field of accounting education, during the Covid-19 pandemic. It is expected that the results of this study will contribute to various parties such as researchers, academics, policy makers in organizations, and the wider community to consider the presenteeism experienced by accounting educators in relation to work-family conflict, work engagement, and organizational support.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

Presenteeism is defined as the presence of employees at work but cannot be fully engaged in their work (Lack, 2011). This condition causes decreased productivity related to physical, mental, emotional conditions, or related to work, personal, social, and life issues. Worker productivity can be affected by individual distraction by family or life problems, fear of losing a job or salary, as well as stress. The

definition of presenteeism is growing nowadays. Presenteeism is defined as behavior when an employee is present at the workplace for more than the required working hours, primarily as a manifestation of job-related insecurity ("Oxford Dictionary Online," 2019). The condition of employees in the workplace that causes a loss of productivity can allow for a decrease in performance when carrying out work (McGregor et al., 2016).

Johns (2010) defines presenteeism as the presence of workers when sick. To a certain extent, presenteeism related to physical illness (sickness presenteeism) can be beneficial if the organization can increase self-esteem and provide opportunities for social support involvement. Presenteeism can be a recovery therapy and help employees return to work gradually after recovering from illness (Kinman & Grant, 2020). However, Kinman & Grant (2020) also state that working when unhealthy can delay recovery and increase the risk of disease in the future.

Presenteeism is a relatively new concept (Ishimaru et al., 2020), and a number of studies define presenteeism with two general definitions: First, sickness presenteeism are people who despite having complaints and their health

conditions require them to be absent from work, still return to their work. This definition is widely used in European literature and is estimated using the number of days a person is in work despite being sick. Second, impaired work function, which is a more recent definition of presenteeism. Impaired work function means a decrease in performance at work, beside the illness experience. This definition is widely used in North America to focus on the consequences of presenteeism in the context of decreased productivity.

The instruments developed to assess impaired work function are the Work Limitation Questionnaire, the Stanford Presenteeism Scale, the Work Productivity and Activity Impaired Questionnaire, and the Functioning Impairment Scale (WFun) (Ishimaru et al., 2020). According to Johns (2010), presenteeism can be defined through two approaches: 1) the understanding approach that presenteeism leads to various factors that influence personal decisions; and 2) directly measured productivity loss.

Based on the description above, it can be said that presenteeism is the physical presence of employees at work, but decreased productivity because they have health problems (McGregor et al., 2016). Presenteeism can be influenced by various factors

such as illness and work-family conflict (Cicei, 2012), working time arrangements (Böckerman & Laukkanen, 2010), individual organizational levels and gender differences (Sendén et al., 2016), home-based telework (Steidelmüller et al., 2020), job demand (McGregor et al., 2016), job stress (Khairy, 2020), perceived organizational support (Arslaner & Boylu, 2017), and work engagement (Siu et al., 2010). This study examines presenteeism in relation to WFC, considering POS and WE which represent individual internal and external factors.

Work-Family Conflict (WFC) is a source of stress experienced by many individuals. WFC is defined as a form of inter-role conflict whose roles originate from work and family and exert conflicting pressures (Greenhaus & Beutell, 1985). Research on WFC focuses on the difficulties experienced by employees in balancing their work with family commitments (Spell et al., 2009). Spell et al. (2009) stated that WFC is important for workers with families to be aware of. Research on this topic indicates an interaction between work-family practices and WFC.

Carlson et al. (2000) describe WFC by dividing it into two dimensions. First, form of WFC, which consists of time-based work-family

**Table 1. Dimensions of Work-Family Conflict (Carlson et al., 2000)**

Forms of Work-Family Conflict	Directions of Work-Family Conflict	
	Work Interference with Family	Family Interference with Work
TIME	Time Based Work Interference with Family	Time Based Family Interference with Work
STRAIN	Strain Based Work Interference with Family	Strain Based Family Interference with Work
BEHAVIORAL	Behavioral Based Work Interference with Family	Behavioral Based Family Interference with Work

Source: Carlson et al. (2000)

conflict (occurs when time devoted to one role makes it difficult to perform another); strain-based work-family conflict (the tension experienced in one role interferes with the performance of other roles); and behavioral based WFC, (occurs when the specific behaviors required in one role do not match the behaviors required in another role). Second, the direction of work-family conflict, which consists of work interference with family (the role in the work interferes with the role in the family) and family interference with work (roles in the family interfere with roles in work). This two-dimensional description of WFC can be described through the matrix in Table 1.

WFC is often perceived as a potential stressor that has an impact on well-being and behavior (Amstad et al., 2011). Starting from the definition stated by Greenhaus & Beutell (1985), the definition of conflict was

developed in two different directions, namely family-work conflict and work-family conflict. Family-work conflict is a conflict that is faced when the family interferes with work, while work-family conflict is defined as a work conflict that interferes with the family. This study uses the concept of work-family conflict whose measurement was developed by Carlson et al. (2000) which accommodates the six components in Table 1.

### **Work-Family Conflict and Presenteeism**

With the role of Information Communication Technology (ICT) used to work remotely during the Covid-19 pandemic, it is able to shape the characteristics of work/family boundaries, and consequently affect individual perceptions of flexibility and permeability of time and roles at home (Leung & Zhang, 2017). The

existence of remote working mechanism for workers who have multiple roles can improve work-life balance and minimize WFC (Putra et al., 2020; Tantri, 2021). However, previous research has proven that with an increase in WFC experienced by an employee, the employee's psychological condition will worsen and can trigger stress so that it can affect presenteeism behavior (Arslaner & Boylu, 2017). Therefore, the first hypothesis in this study is:

H<sub>1</sub>: Work-family conflict positively affects presenteeism

### **Work Engagement, Work-Family Conflict and Presenteeism**

Conceptually, work engagement (WE) is a condition that reflects high and positive performance (Siu et al., 2010). This means that WE is a condition that can reduce the effect of decreasing performance productivity caused by presenteeism. Bakker & Leiter (2010) define work engagement as something positive, satisfying, and affective related to work, which can be seen as the opposite of burnout. WE describes the ability of employees to use their full capacity and this has the implication that employees can devote their energy and focus to work. This can improve the quality of employee performance and responsibility (Bakker & Leiter, 2010).

With a positive attitude towards work, WE is expected to be able to minimize the negative psychological impact of employees related to the Covid-19 pandemic who experienced WFC and continued to work remotely. When employees have work-family conflict and have work engagement, presenteeism will decrease. Therefore, the second hypothesis of this study is:

H<sub>2</sub>: Work engagement moderates the effect of work-family conflict on presenteeism

### **Perceived Organizational Support, Work-Family Conflict and Presenteeism**

Organizational commitment is influenced by employee perceptions of the organization (Eisenberger et al., 1986). According to Eisenberger et al. (1986), the support from the organization felt by employees is assumed to increase employee interest in the organization, and it is expected that employees can also achieve organizational goals.

In Arslaner & Boylu (2017), it is stated that employees need supportive working conditions so they can feel satisfied. In addition, managers should consider organizational support in a way that accommodates employee needs and also meets employee financial expectations. In addition to financial needs, moral



support and resolution of employee work difficulties also need to be considered (Colakoglu et al., 2010). Arnold & Dupré (2012) revealed that when employees are valued by the organization and also receive higher organizational support, they have positive emotions related to work, so employees experience fewer physical problems.

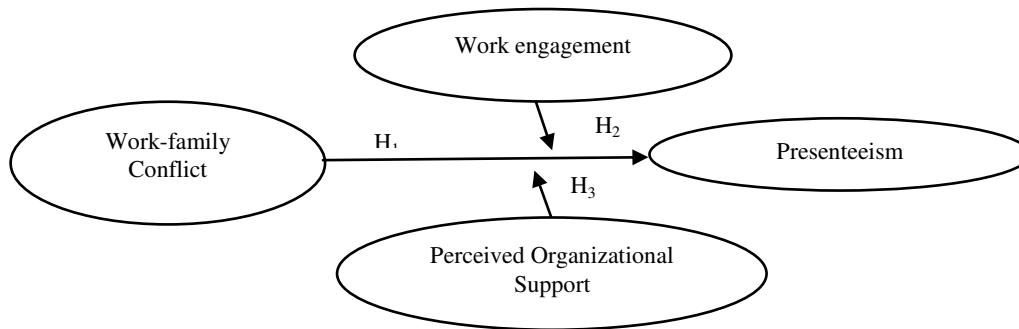
With the existence of POS from the organization where employees work, it is expected that fewer employees will experience physical and psychological pressure so that they do not have to work in a state or condition of illness. When a WFC occurs in an employee balanced by a high POS from the organization where he works, then the employee may not feel that he has to be present at work with an illness condition. On the other hand, when WFC occurs and the POS from the workplace is low, it is expected that employees will feel more compelled to work even though they are sick. Furthermore, presenteeism can be minimized (Arslaner & Boylu, 2017). Poor psychological conditions due to multiple role conflicts experienced by employees who work remotely are expected to be moderated by POS. Therefore, the third hypothesis in this study is:

H<sub>3</sub>: Perceived organizational support moderates the effect of work-family conflict on presenteeism.

## **METHOD**

The design of this study is quantitative research with survey as the method to collect primary data. Purposive convenience sampling is used to select the sample, with the criteria of the respondents: respondents must be a lecturer of accounting higher education, teaching twelve credits in one semester, and undergo the WFH mechanism by dividing the schedule among lecturers or every day. The questionnaire was distributed using Google Form link to the respondents and obtained 68 sample size.

The setting of this research is the Covid-19 pandemic condition which requires all workers to work from home or workers who are active outside the home to comply with health protocols in order to minimize the risk of being exposed to Covid-19. The research procedure is described as follows: 1) questionnaires are distributed to prospective respondents; 2) prospective respondents open the questionnaire and fill out the questionnaire by having previously agreed to become research respondents; 3) respondents fill the personal demographic;



**Figure 1. Research Model**

4) respondents fill the questionnaire that had been given, starting with part 1, which was about WFC, part 2 about WE and POS, and part 3 about presenteeism.

Data analysis in this study was carried out using: 1) descriptive statistical analysis to describe characteristics of the respondents' demographic data and each of the variables studied, and 2) Moderated Regression Analysis (MRA) to test the research hypotheses. The questionnaire was tested in terms of reliability (using Cronbach's Alpha) and validity (using correlation bivariate) and results that all the questions used in the questionnaire are reliable and valid.

This research ethics approval is obtained by stating in the questionnaire that respondents are free to decide whether they want to be involved in this research or not, and respondents can stop participating at any time before they submit the survey. The survey is anonymous and

the questionnaire and its responses will not be shared with anyone. When the results of this research are published or discussed in conferences, there will be no information that can be used to identify the respondents. Furthermore, to obtain the validity of data, before the survey starts, respondents have to give a thick mark which means agree in the sentence "I have read the above information carefully and have understood the benefits, risks, and my rights as a participant, and I am willing to participate in this research." Besides, one respondent can only fill the survey once. It is expected that the data obtained from this survey are valid.

WFC is operationally defined as conflicts stemming from stressful and conflicting roles in work and family (Greenhaus & Beutell, 1985). The dimensions of this variable are time-based WFC, behavior-based WFC, strain-based WFC, behavior-based

**Table 2. Reliability and Validity Test Results**

Variables	Reliability Test (Cronbach's Alpha)	Validity Test (Corr. Bivariate)
Presenteeism	0,631	$R_{count} > R_{table}$
WFC	0,972	$R_{count} > R_{table}$
WE	0,912	$R_{count} > R_{table}$
POS	0,907	$R_{count} > R_{table}$

FWC, strain-based FWC, time-based FWC. The indicators of WFC is for example: "Due to the pressure at work, sometimes when I come home, I am too stressed to do the things I love." To measure this variable, total score of 18-items of Work-Family Conflict Scale (Carlson et al., 2000) is used, with likert scale of 1: strongly disagree to 7: strongly agree.

Presenteeism is defined as the attendance at work despite being sick or in a not good condition (Johns, 2010), which has dimensions such as: work focus (process outcome of work) and psychological focus (emotion, cognition, and behavior). To measure presenteeism, this study applied the total score 6-items Stanford presenteeism scale (Koopman et al., 2002) which consists of questions about presenteeism at work, i.e. "At work, I can focus on achieving my goals even in an unhealthy condition." (Likert scale 1-7 with a score of 1: strongly disagree, 7: strongly agree).

Work engagement is a positive, satisfying, work-related state of mind

characterized by passion, dedication and absorption (Schaufeli et al., 2002). To measure the variable, Utrecht Work Engagement Scale (Schaufeli et al., 2002) is used as the instrument. Its dimensions are vigor, dedication, and absorption, which constructed by such question: "I am passionate about my job" (likert scale 1-7 with a score of 1: never, 7: always).

POS is an individuals' perceptions of the extent to which the organization values their contributions and cares about their well-being (Eisenberger et al., 1986). The example of the question to measure this variable is "My organization cares deeply about my well-being." (likert scale 1-7 with a score of 1: strongly disagree, 7: strongly agree). The instrument for measuring the POS variable is 17 items of Short Version of Perceived Organizational Support Survey (Eisenberger et al., 1986).

## RESULTS AND DISCUSSION

To obtain the demography characteristic of respondents, the survey includes questions about sex, age, years of experience, types of university, average working time, marital status, living with spouse or not, and the ownership of children. It can be seen on Table 3.

Based on Table 3, the respondents are dominated by female (62 percent), while the age is dominated by the range of 25 to 35 years old (46 percent). Mostly, respondents have been working for 6 to 10 years experience in the current organization (39 percent). For the type of university, respondents from public universities is dominant by the amount of 56 percent. Meanwhile, the average working time spent at the office mostly from 3 to 5 days in a week. The amount of 88 percent of respondents are married, and among the married respondents, 92 percent are living with spouse, while the rest (8 percent) are not living with spouse. The married respondents 74 percent have children and 95 percent who has children lives with children. Most of them have 2 children (49 percent).

Table 4 shows the descriptive statistics of the data. Based on the table, it can be seen that the range of presenteeism data is 36, while WFC is 97, WE is 61, and POS is 61. The

minimum value of presenteeism is 6, WFC is 18, WE is 58, and POS is 58. Meanwhile, the maximum value of presenteeism is at amount of 42, WFC is 115, and WE is in the same amount as POS, which is 119. For the mean of the data, presenteeism has the mean of 27,1618, while the mean of WFC is 57,2794. Meanwhile, the mean of WE is 89,9559, and POS is 77,8529.

The standard deviation of presenteeism is 4,94631, and WFC is 22,35123, while WE is 12,64726 and POS is 14,40280. The variance of the data is 24,466 for presenteeism, and 499,577 for WFC. The variance of WE is 159,953, and the variance of POS is 207,441. From Table 4 can be seen that the values of means for all variable tested are not much different. It means, that the distribution of data is good.

### Analysis of H<sub>1</sub>

The first hypothesis tests the effect of WFC on presenteeism. Table 5 showed the model summary, which can be interpreted that the R Square value is 0,133 and the Adjusted R Square is 0,120. It means that the variables in this study (namely WFC) have an effect on presenteeism with the amount of 0,133 or 13.3 percent, while the remaining 76.7 percent is influenced by variables outside the study.

**Table 3. Demography of Respondents**

Description	Category	%
Sex	Male	38%
	Female	62%
Age	25 to 35 years old	46%
	36 to 45 years old	41%
	46 to 55 years old	6%
	> 55 years old	7%
	< 1 year	7%
Years of work in the current organisation	1 to 5 years	18%
	6 to 10 years	39%
	> 10 years	37%
Public/private colleges	Public universities	56%
	Private colleges	44%
	Uncertain	19%
Average working time at the office in a week	Never	4%
	1 to 2 days	22%
	3 to 5 days	43%
	Everyday	12%
Marital status	Married	88%
	Not married	12%
Living with spouse	Yes	92%
	No	8%
Having children	Yes	74%
	No	26%
Living with children	Yes	95%
	No	5%
Numbers of children	1	24%
	2	49%
	3 or more	27%

**Table 4. Descriptive Statistics**

	P	WFC	WE	POS
Mean	27,1618	57,2794	89,9559	77,8529
Median	27,0000	57,0000	91,0000	73,5000
Mode	24,00	18,00	90,00	72,00
Std. Deviation	4,94631	22,35123	12,64726	14,40280
Variance	24,466	499,577	159,953	207,441
Range	36,00	97,00	61,00	61,00
Minimum	6,00	18,00	58,00	58,00
Maximum	42,00	115,00	119,00	119,00

**Table 5. Model summary of the effect of WFC on presenteeism**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,365 <sup>a</sup>	0,133	0,120	4,64000

a. Predictors: (Constant), WFC

**Table 6. ANOVA test of the effect of WFC on presenteeism**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	218,268	1	218,268	10,138	0,002 <sup>b</sup>
Residual	1420,952	66	21,530		
Total	1639,221	67			

a. Dependent Variable: P

b. Predictors: (Constant), WFC

**Table 7. Coefficients table of the effect of WFC on presenteeism**

Model	Unstandardized Coefficients		Standardized Coef.		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	22,536	1,558		14,466	0,000
WFC	0,081	0,025	0,365	3,184	0,002

a. Dependent Variable: Presenteeism

Table 6 shows the ANOVA test result of the regression model. Based on the table, it appears that the value of Sig. of 0,002 or significant at the 1 percent level. That is, the independent variable WFC has an effect on the dependent variable presenteeism at a significance level of 1 percent. However, because in this case there is only one independent variable, this result is not much different from the coefficients table.

Based on the Coefficients table (Table 7), it appears that the value of Sig. of 0,002 or significant at the 1 percent level. That is, the independent variable WFC has an effect on the dependent variable namely presenteeism at a significance level of 1 percent. In this table, it is known that the direction of the WFC is

positive (as seen from the B value). This means that when the presenteeism value increases by one unit, the WFC value will follow the change by one unit in the same direction.

Based on the regression equation, it appears that the effect of WFC is positive (it can be seen from the beta coefficient value of 0,081 which is positive). Because the significance level of the regression model is 0,002, it can be said that the regression model with WFC as the independent variable has a significant positive effect on predicting presenteeism. The effect given by the regression model is 13.3 percent and the remaining 76.7 percent is influenced by other variables outside the research variables. Thus, it can be

concluded that the first hypothesis is supported.

This study finds out that WFC is a potential stressor that significantly affects presenteeism, as Amstad et al. (2011) stated at their research that WFC is often perceived as stressor that has an impact on well-being and behavior. This support for the first hypothesis answers the type of behavior that is affected by WFC, which is presenteeism. It is in accordance to Arslaner & Boylu (2017) which proven that with an increase in WFC experienced by an employee, the psychological condition of the employees will worsen and trigger stresses. So, it can affect presenteeism.

The supported hypothesis implies that the conflict experienced at home that caused of the dual role performed by accounting educators can affect the physical presence at work although having not good condition of psychological or physical health. Putra et al. (2020) research concluded that WFH can create a work-life balance. According to Leung & Zhang (2017) who stated that teleworking affects individual perceptions of flexibility and permeability of time and roles at home. This finding can give an insight, whether the presenteeism is experienced because accounting

lecturers work from home during the pandemic, or there are other factors, because in the pandemic situation, if there is a conflict between family and work, it is potentially contributed to a performance decreasing as the effect of presenteeism. Therefore, it is important to individuals to manage the dual role at home to prevent the productivity loss at work.

### **Analysis of H<sub>2</sub>**

The second hypothesis was tested using MRA to investigate whether the WE moderate the effect of WFC on presenteeism. In comparison between Table 8 and Table 5, it appears that the summmary model in Table 6 shows the R Square value of 0,133, while the model summary in Table 8 shows the R Square value of 0,194. This means that the WE moderation regression model has the increasing effect of WFC on presenteeism which was initially 0,133 to 0,194.

In the ANOVA table, it appears that the value of Sig. of 0,003 or significant at the 1 percent level, and the F value of 5,141. Based on these outputs, it can be concluded that the regression model composed of independent WFC, WE, and WFC\*WE can predict presenteeism. In other words, WFC, WE, and WFC\*WE simultaneously affect presenteeism.

**Table 8. Model summary of moderating effect of WE**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,441 <sup>a</sup>	0,194	0,156	4,54301

a. Predictors: (Constant), WFC\_WE, WE, WFC

**Table 9. ANOVA test of WFC, WE, and WFC\*WE**

	Sum of Squares	df	Mean Square	F	Sig.
Regression	318,327	3	106,109	5,141	0,003 <sup>b</sup>
Residual	1320,893	64	20,639		
Total	1639,221	67			

a. Dependent Variable: P

b. Predictors: (Constant), WFC\_WE, WE, WFC

**Table 10. Coefficient table of moderating effect of WE**

Model	Unstandardized Coefficients		Standardized Coef.		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	28,273	34,887		0,810	0,421
WFC	0,124	0,098	0,560	1,263	0,211
WE	0,112	0,060	0,287	1,869	0,066
WFC_WE	-4,985	11,910	-0,188	-0,419	0,677

a. Dependent Variable: Presenteeism

Based on the Coefficients table, it appears that the values of Sig. for each variable are: 1) WFC worth 0,211, means insignificant; 2) WE is 0,066 or significant at 10 percent; and 3) WFC\*WE is 0,677 or insignificant. The result shows that the highest order coefficient is not significant. Thus, it means that WE fail to moderate the effect of WFC on presenteeism. Thus, it can be concluded that the second hypothesis is not supported. The moderating variable (WE) can only be considered as a predictor variable, it means that

WE only play a role as an independent variable in the model. In the presence of WE, the effect of WFC on presenteeism is not significant. WE reflects high performance and positive, satisfying, and affective related to work (Bakker & Leiter, 2010; Siu et al., 2010) that is expected to reduce the effect of decreasing performance productivity caused by presenteeism. Thus, WE is important to be improved by accounting educators to minimize burnout or worsening psychological



conditions to prevent the decreasing productivity.

Related to WFC and presenteeism, WE's role in moderating purely the influence of WFC on presenteeism can be influenced by several possibilities. Firstly, the nature of the work of lecturers whose duties, obligations, and rights are standardized, namely the Tridharma Perguruan Tinggi, which consists of teaching, research, and community service, causing WE to be insignificant in moderating the effects of conflict between work and family and presenteeism. Secondly, when individuals have a conflict at home but owning a high work engagement, it may also mean that they can be attached to work, so they can ignore bad conditions that befall accounting educators such as conflicts in the family.

While WFC positively impacts presenteeism, attachment to their job can actually increase the presence in their work even though they experience an unfavorable psychological or physical condition. Therefore, further research can be developed regarding the effect of work engagement on presenteeism by considering the actual productivity level performed when lecturers continue to work even though they are sick or experiencing unfavorable

psychological conditions, so it can be seen whether the actual performances are different between the lecturers who have high WE and lecturers who have low WE, assuming both groups have the same level of presenteeism. Thus, it can be inferred that when accounting educators experience WFC, work engagement that they have does not significantly help to minimize presenteeism.

### **Analysis of H<sub>3</sub>**

The analysis of the third hypothesis is investigating the moderating effect of POS on the relationship between WFC and presenteeism. Table 11 depicts the model summary of POS as moderating variable. As seen in Table 8 that the summary model shows an R Square value of 0,133, while the model summary at Table 8 shows an R Square value of 0,228. It means that the POS moderation regression model has the effect of increasing the effect of WFC on presenteeism which was initially 0,133 to 0,228. The ANOVA test was conducted to test the simultaneous effect of WFC, POS, and WFC\*POS on presenteeism. The result of ANOVA test can be seen on Table 12.

In the ANOVA table, it appears that the value of Sig. is 0,001 or significant at the 1 percent level and

**Table 11. Model summary of moderating effect of POS**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,477 <sup>a</sup>	0,228	0,191	4,44810

a. Predictors: (Constant), WFC\_POS, POS, WFC

**Table 12. ANOVA test of WFC, POS, and WFC\*POS**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	372.942	3	124,314	6.283	0,001 <sup>b</sup>
Residual	1266,278	64	19,786		
Total	1639,221	67			

a. Dependent Variable: P

b. Predictors: (Constant), WFC\_POS, POS, WFC

**Table 13. Coefficient Table of Moderating Effect of POS**

Model	Unstandardized Coefficients		Standardized Coef.		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	41,596	29,236		1,423	0,160
WFC	0,158	0,087	0,714	1,815	0,074
POS	0,144	0,061	0,419	2,357	0,021
WFC_POS	-9,618	10,418	-0,385	-0,923	0,359

a. Dependent Variable: Presenteeism

the F value is 6,283. Based on these outputs, it can be concluded that the regression model composed of WFC, POS, and WFC\*POS can predict presenteeism. In other words, WFC, POS, and WFC\*POS simultaneously affect presenteeism.

From the Coefficients in Table 13, it appears that the values of Sig. for each variable are: WFC is 0,074 or significant at 10 percent; POS is 0,021 or significant at 5 percent level; and WFC\*POS is 0,359 or not significant. Based on Table 11, especially from the

B value, it is known that the direction of the WFC is positive; POS is positive; and WFC\*POS is negative. This means that when the presenteeism increases by one unit, the WFC and POS values will follow the change by one unit in the same direction. While WFC\*POS follows the change by less than one unit in the opposite direction.

Thus, it can be said that the influence of WFC and POS is positive (it can be seen from the beta coefficient values of 0,158 and 0,144 which are positive). Meanwhile, the

interaction effect illustrated by WFC\*POS has a negative effect (it can be seen from the beta coefficient value of -9,618 which is negative). The explanation can be described as follows: 1) the effect of WFC\*POS interaction on POS is a moderating predictor classification, because only the Z or POS variable has a significant level of 5% while the WFC\*POS interaction effect is not significant; and 2) the MRA model can be accepted with a significant F test value of 0,001 or significant at the 1 percent level. The conclusion for the third hypothesis is H<sub>3</sub> is supported as a predictor moderating effect.

As seen from Table 13, the moderating effect of WFC\*POS is not significant, but the B value is negative. It means, its effect is weakening the relationship between WFC and presenteeism. This study cannot answer the previous research that the support from the organization felt by employees is assumed to increase employee interest in the organization, and it is expected that employees can also achieve organizational goals with the supportive working conditions so they can feel satisfied and have positive emotion related to work (Arnold & Dupré, 2012; Arslaner & Boylu, 2017; Eisenberger et al., 1986).

The significance of POS to affect presenteeism shows that the support from the organization can reduce the potential decrease of productivity as an effect of presenteeism. The existence of POS can minimize the presence of work despite the unhealthy physical or psychological condition experienced by accounting educators. The failure of POS to purely moderate the relationship between WFC on presenteeism may be caused by the nature of organizations in Indonesia that may not provide support that can be felt directly by employees as a form of support that can increase work productivity when employees are experiencing conflict between work and family. Besides, the obligation to attend to work, and furthermore the lecturers' performance which mostly are measured by the attendance makes the conflict of work-family interacted with POS cannot significantly affect presenteeism. Thus, when accounting educators experience WFC, the perceived support from their organizations cannot significantly contribute to minimize presenteeism.

#### **CONCLUSION, IMPLICATION AND LIMITATION**

The findings of this research implied that the research model cannot describe the presenteeism

phenomena in the accounting education context. Based on the data analysis that has been done, it can be concluded that work engagement and perceived organizational support do not purely moderate the effect of work-family conflict on presenteeism. The moderating effect of those variables are predictor moderating effect. This means that work engagement and perceived organizational support is accepted as independent variable.

The model refinement of work-family conflict, work engagement, and perceived organizational support in affecting presenteeism should be conducted in the further research. Moreover, it is important to test the work engagement and perceived organizational support in other different contexts than accounting education to verify that individuals' engagement to work and different organizational support can purely moderate the effect of work-family conflict on presenteeism.

This research can contribute in the form of a new model that presenteeism can be positively influenced by work-family conflict, and negatively affected by work engagement and perceived organizational support. In this study, there is an inherent limitation of the survey method which allows that the

answers given by the respondents do not reflect the actual conditions. This did not escape the attention of researchers to provide suggestions for further researchers to develop a mixed method by combining quantitative and qualitative methods so that research results can be confirmed more accurately.

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