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ABSTRACT

This research aimed to discover knowledge, skill, and attitude effects on educator accountant research performance with psychological capital as intervening variable. Research object were educator accountant with permanent employee status at public and private higher educations in Surabaya. Sample collection carried out through purposive sampling with 167 people as research samples. Analysis method utilized in this research was Structural Equation Modelling (SEM). Research result indicated that: (1) knowledge, skill, and attitude could affect educator accountant performance in Surabaya significantly. (2) Psychological capital within educator accountant could significantly intervene relationship between skill and attitude on educator accountant performance in Surabaya, meanwhile psychological capital did not intervene relationship between knowledge on educator accountant performance in Surabaya.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan, keterampilan, dan sikap terhadap kinerja penelitian akuntan pendidik dengan modal psikologis sebagai variabel intervening. Objek penelitian adalah akuntan pendidik dengan status pegawai tetap di perguruan tinggi negeri dan swasta di Surabaya. Pengambilan sampel dilakukan melalui purposive sampling dengan 167 orang sebagai sampel penelitian. Metode analisis yang digunakan dalam penelitian ini adalah Structural Equation Modeling (SEM). Hasil penelitian menunjukkan bahwa: (1) pengetahuan, keterampilan, dan sikap dapat mempengaruhi kinerja akuntan pendidik di Surabaya secara signifikan. (2) Modal psikologis dalam akuntan pendidik dapat secara signifikan mengintervensi hubungan antara keterampilan dan sikap terhadap kinerja akuntan pendidik di Surabaya, sedangkan modal psikologis tidak mengintervensi hubungan antara pengetahuan tentang kinerja akuntan pendidik di Surabaya.

1. INTRODUCTION

Numerous publication in international journal could provide impact on academic reputation either at national as well as international level. Scopus indexed journal currently become one of accredited international journal publication reference, that nowadays become conversation topic in Indonesian education sector. The one of global higher education ranking appraisal carried out by The QS World University Ranking is through number of scientific article publication that higher education make in Scopus indexed journal and number of citation taken from lecturer research in certain higher education. More publication in Scopus indexed journal are expected as well as numerous scientific paper cited to increase such higher education rank (Amias & Segumpan 2018).

According to data taken from Scimago Institutions Rangkings accessed through www.scimagoir.com, website conducting rank according to total published document based on Scopus database. Higher education rank with the most journal publication in Indonesia in 2018 were as follow: (1) University of Diponegoro; (2) University of Indonesia; (3) University of North Sumatera; (4) Bandung Institute of Technology; (5) University of Gajah Mada; (6) University of Sebelas Maret; (7) Bogor Agricultural Institute; (8) Tenth of November Institute; (9) University of Udayana; and (10) University of Telkom. Total publication in Indonesia

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are still below compared to other higher educations in cities outside Surabaya. Higher education in Surabaya do not occupy top 10 of the most publication, University of Airlangga as the best higher education occupies 12th rank. Research in accounting discipline in Surabaya also categorized low compared with other disciplines. Research on economic science especially in accounting science remain categorized low. Data obtained from Ministry of research, Technology, and Higher Education (2018) stated that 5 science disciplines with the most productive research were: (1) Engineering (15.14%); (2) Medicine (10.64%); (3) Computer Science (10.2%); (4) Agricultural and Biological Science (9.57%); (5) Physics and Astronomy (5.39%). Research in accounting discipline did not occupy top 10 of science discipline with the most research in Surabaya, accounting research only accounted for 2.57% from total research conducted.

Ministry of Research, Technology and Higher Education announced quality rank and total publication of public and private higher educations in Surabaya for 2018 with the following result: Rank (1) occupied by University of Airlangga with score of 2.3; (2) Petra Christian University with score of 1.7; (3) State University of Surabaya and Widya Mandala Catholic University with score of 1.3; (4) University of Surabaya with score of 1.2; (5) University of Ciputra with 0.9 score; (6) University of Narotama, University of PGRI Adi Buana and Perbanas School of Economic Science with 0.8 score; (8) Indonesia School of Economic Science of Surabaya, University of 17th August of Surabaya, and University of Bhayangkara with 0.4 score; (9) Veteran State Development University of East Java with 0.1 score (www.ristekdikti.go.id).

Act Number 14 Year 2005 requires educator accountant in Indonesia to obtain minimum education of post-graduate (S2), which means every educator accountant has similar educational background. Total research differences between accounting lecturer in higher education in Surabaya could be explained through individual competition effect explained by Spencer & Spencer (1993). Individual competency realized through combination of knowledge and skill, and attitude could affect individual work achievement and performance increase. Knowledge refers to information and learning product possessed by individual utilized to perform task, skill is individual attitude related to task implementation that could be mastered through learning and could be improved through training, and attitude is individual behavior realization in implementing task provided according to prevailing regulations (Spencer & Spencer 1993).

The higher individual employee knowledge, skill, and attitude then the higher such employee performance would be. Individual with more knowledge and skill would be even skilled in conducting certain job, that it shall increase their performance. These notions align with research carried out by Amias & Segumpan (2018), Chen (2014), Afandi & Supeno (2016), Hakim (2015), Xu & Ye (2014), Roeleejanto & Brasit (2015), Zaim et al. 2013), Nisak (2015), Nur'aeni (2011), Kandou et al. (2016), Sujana (2012), Setiawati (2009), Bodiprasetya & Setiadi (2012), and Yanuardi (2013). Meanwhile, different research indicated by research carried out by Kolibacova (2104) and Septiyani and Sanny stated that knowledge, skill, and attitude owned by employee did not affect on employee job performance.

Research result concerning knowledge, skill, and skill effects on inconsistent individual performance indicated other variables that indirectly affect. One of variable that could intervene relationship between individual competency and job performance is psychological capital. Research conducted by Luthans (2007), Liwarto & Kurniawan (2015), Damayanti (2015), Saithong-in & Ussahawanitchakit (2016), Roopa & Blaskovich (2012), and Klassen & Tze (2014), but research conducted by Durrah et al. (2016) on employee working at University of Philadelphia indicate that self-efficacy, hope, and resilience provided effect on job performance meanwhile optimist did not provide effect on job performance. Variable indirectly affect knowledge, skill, and attitude is psychological capital.

Psychological capital that subsequently referred to as psycap has 4 of the following categories: self-efficacy, optimism, hope, and resiliency. Self-efficacy is employee self-confidence sense to be able to motivate themselves to succeed in implementing task, optimist is individual ability to remain persistence in implementing task, having positive emotion concerning current and future succeed, hope is individual persistence to focus to attain objective successively, and resiliency is individual ability to adapt in facing difficulties or problems within their job and seek for completing given task in the middle of the problems (Luthans 2017).

Educator accountant with high knowledge, skill and attitude supported by positive psychology able to improve motivation in implementing research, emerging research ideas, and should obstacle found within research process then educator accountant shall not hopeless that eventually could

improve number of research. Several previous researches indicated that psychological capital could intervene individual performance amongst them Koperski (2017), Gupta (2014), Roopa & Blaskovich (2012), and Gupta & Sigh (2014).

2. THEORETICAL FRAMEWORK AND HYPOTHESES

INDIVIDUAL COMPETENCY

Competency as knowledge, skill, and attitude of individual to face various problems within implementing their task and responsibility. This individual competency has reciprocal relationship with individual performance at work place. Several factors that could affect individual competency are knowledge, skill, and attitude (Spenser & Spenser 1993).

Knowledge

Spenser & Spenser (1993), Xu & Ye (2013), Affandi & Supeno (2016), and Septiani & Sunny (2013) explained that individual knowledge appraisal comprised of three competencies specifically analytical thinking (AT), conceptual thinking (CT), technical/professional/managerial expertise (EXP). Definition of (AT), conceptual thinking (CT), technical/professional/managerial expertise (EXP) presented below.

Skill

Skill defined as individual ability to perform certain job. Skill could be mastered by individual through learning and could be improved through learning (Spenser, 1993).

Attitude

According to Nur'aeni (2011), Spencer & Spencer (1993), Xu & Ye (2013), Zaim et al. (2013), and Roeleejanto (2015), attitude is individual behaviour in performing job based on prevailing regulations. Attitude also defined as individual ability to perform task, self-control ability to remain calm under pressure, and also individual ability in conflict management. Attitude appraisal comprised of self-control, self-confident, and flexibility competencies.

PSYCHOLOGICAL CAPITAL

Psychological capital concept has characteristics individual should possess specifically the following positive emotion and energy: (1) hope or diligently hoping attitude that certain effort would certainly succeed, (2) self-efficacy or confidence, self-confidence attitude that individual could complete the given task and problems they encounter, (3) resiliency, never give up or steadfast in facing problems that such individual could succeed in solving problems, and (4) optimism, individual attitude with high hope concerning current and future succeed (Luthans, 2005; Luthans et al., 2016; Avolio & Luthans, 2005; Gupta & Sigh, 2014; Gupta, 2014; and Luthans et al., 2016).

RESEARCH PERFORMANCE

Regulation of Minister of Administrative and Bureaucratic Reform (Permen PAN-RB) Number 17 Year 2013 stated that scientific work publication either on national accredited journal as well as accredited international journal are integrated part of three pillars of higher education. Scientific work publication on national and international journal also required as academic position promotion. Several activities appraised as certain lecturer research pillars are as follow: (1) Making research or thought manifested in form of book; (2) Making research published on accredited international journal; (3) Making research published on unaccredited international journal; (4) Making research published on accredited national journal; (5) Making research published on unaccredited national journal; (6) Making research published on international seminar; (7) Making research published on national seminar; (8) Making research published on international seminar in form of poster; (9) Making research published on national seminar in form of poster; (10) Making research or thought product published in form of newspaper or magazine; (11) Making unpublished research (stored in higher education library).

HYPOTHESIS MAKING

H1 : Psychological capital intervenes knowledge effect on research performance of educator accountant.

H2 : Psychological capital intervenes skill effect on research performance of educator accountant.

H3 : Psychological capital intervenes attitude effect on research performance of educator accountant.

3. RESEARCH METHOD

Research approach used in this research was quantitative. This research used Structural Equation Modelling (SEM) analysis using Partial Least Square (PLS), WARS PLS version 6.0 software.

Variables Identification

Independent variable: knowledge (PG), skill (KT), and attitude (PR)

Dependent variable: accountant research performance (KPA)

Intervening variable: psychological capital (PCP) comprised of hope (HR), self-confidence (PD), self-endurance (KD), and optimism (OP).

Figure 1 in the appendix shows the conceptual

framework.

Population and Sample

Research population in this research were educator accountant on public and private higher educations in Surabaya with permanent employee status with total of 215 people. There were 167 people as research sample. Data collection procedure carried out through questionnaire distribution by filling questions in 1-4 Likert scale.

Analysis Technique

Outer model evaluation carried out with validity and reliability testing as well. Validity testing comprised of convergent validity and discriminant validity testing.

Outer Model Evaluation

Convergent Validity Test

There are two conditions that certain variables deemed valid according to convergent validity. such conditions are that loading factor value higher than 0.4 and Average Variance Extracted (AVE) value > 0.5. These two conditions must be fulfilled. Indicator with loading factor value below condition must be dropped from model and subsequently re-tested, that rule of thumb commonly used to perform initial examination from minimum factor matrices is 0.40 and if above 0.50 it shall be deemed practically significant.

AVE value must be higher than 0.5, otherwise treatment shall be conducted on that variable by eliminating variable indicators with the lowest loading factor, to be subsequently re-tested until AVE value higher than 0.5. Should certain indicator has AVE value below 0.5 but loading factor value higher than 0.7, then such indicator is invalid according to convergent validity appraisal. In other words, according to convergent validity certain variable must have minimum loading factor higher than 0.4 and AVE value above 0.5 to be deemed valid (Abdilah & Jogiyanto, 2015:195 and Ghozali, 2004:24-25).

Discriminant Validity

According to Ghozali (2006:25), discriminant validity appraisal could be conducted through square root of average variance extracted (AVE square root) value on each construct with correlation between one construct and another within model constructed. Should AVE square root value of each construct higher than correlation value between one construct and another within model, then this model has good discriminant validity value or valid according to discriminant validity.

Reliability Test

Should a variable composite reliability value above 0.80 and AVE value 0.50 then such variable deemed to have good reliability (Ghozali, 2006:151), meanwhile according to Abdillah and Jogiyanto (2015:196) good reliability occur when certain variable have composite reliability value higher than 0.70 (> 0.70), though 0.6 still deemed acceptable.

Judging Structural Model or Inner Model

Structural model judged through p value observation, hypothesis acceptance occur when p value lower than 0.05 (p value < 0.05), and hypothesis rejection occur when p value higher than 0.05 (p value > 0.05).

Intervening Testing Stages

According Hair et al. (2013) and Preacher & Hayes (2004), Sholihin & Ratmono (2013:81-83) stated that intervening effect testing carried out with the following approach:

1. First Testing (Direct Effect)

Testing primary effect, independent effect on dependent without intervening variable (X on Y) must be significant, otherwise intervening effect testing could not be carried out. Significance judgment made according to p value, if p value lower than 0.01 (p value < 0.01) then it is significant.

2. Second Testing (Indirect Effect)

Testing indirect effect, specifically when intervening variable inserted into model. Testing carried out to discover independent variable effect on intervening variable and intervening variable on dependent must be significant (p value < 0.01). Should this indirect effect testing yielding significant result, it indicates that intervening variable could lessen direct effect carried out on first testing. Subsequent step would be Variance Accounted For (VAF) calculation.

3. Variance Accounted For (VAF) Calculation

VAF defined as extent to which intervening variable could eliminate direct effect on first testing. Figure 2 (appendix) intervening model illustration using VAF method.

According to figure 1 (appendix) the first step is calculating P13 direct effect, second step is calculating indirect effect of P12 * P23, and the last step is calculating total effect or addition of direct effect and indirect effect (P13 + (P12 * P23)). VAF value originated from indirect effect value divided by total effect (P12 * P23) / (P12 * P23 + P13). VAF value determination is as follow: (1) VAF above 80% (VAF > 80%) means Y2 as full mediation variable; (2) VAF between 20% - 80% (VAF > 80%) means Y2 as partial mediation variable; and (3) VAF below 20% (VAF > 20%) means Y2 does not mediate (Hair et al., 2013; Sholihin & Ratmono, 2013:82).

4. DATA ANALYSIS AND DISCUSSION

Respondent Demographic Description

According to table 1 (appendix) it could be discovered that most respondent in this research are female. Gender frequency comparison of this research respondent is 92 females (55%) and 75 males (45%). Also from table 1 (appendix) most respondent have master (S2) educational background with total of 131 people (78%), followed by doctor (S3) with total of 35 people (21%) and 1 people (1%) of bachelor degree. In other words majority of respondents in this research have magister educational background, followed by doctor and bachelor.

Research respondent academic position majority according to Table 1 (appendix) is associate lecturer with total of 72 people (43%), 44 people (26%) with lector position, associate professor (50 people or 30%), and 1 people (1%) with professor position. From table we could also discover that majority respondent had married (151 people or 90%). Only 10% (16 people) unmarried people in this research sample.

Research Respondent Knowledge General Description

Majority educator accountant that becomes research respondent had knowledge level in high or good category with total of 107 respondents or 64% in percentage. Second rank occupied by respondent with very high or very good category with total of 51 respondents or 31%. Meanwhile 9 respondents or 5% had knowledge in low or not good category and occupied third rank. Finally, no respondent with very low or very not good category in terms of knowledge.

Research Respondent Skill General Description

Majority educator accountant that becomes research respondent had skill level in high or good category with total of 115 respondents or 69% in percentage. Second rank occupied by respondent with very high or very good category with total of 34 respondents or 20%. Meanwhile 13 respondents or 8% had skill in low or not good category and occupied third rank. Respondent with very low or very not good category occupied the last rank with total of 5 people or 3% in percentage.

Research Respondent Attitude General Description

Majority educator accountant that becomes research respondent had attitude level in high or good category with total of 98 respondents or 59% in percentage. Second rank occupied by respondent with very high or very good category with total of 64 respondents or 38%. Meanwhile 4 respondents or 2% had skill in low or not good category and occupied third rank. Respondent with very low or very not good category occupied the last rank with total of 4 people or 2% in percentage.

Research Respondent Psychological Capital General Description

Majority educator accountant that becomes research respondent had psychological capital level in high or good category with total of 141 respondents or 84% in percentage. Second rank of psychological level occupied by respondent with very high or very good category with total of 22 respondents or 13%. Meanwhile 4 respondents or 2% had psychological capital in low or not good category and occupied third rank. Respondent with very low or very not good category occupied the last rank with total of 4 people or 2% in percentage. Finally, no respondent with very low or very not good category in terms of psychological capital.

It could be concluded that psychological capital description of educator accountant that became respondent within this research distributed into various category but, most of their psychological capital lied in high category.

Research Respondent Research Performance Level General Description

Majority educator accountant that becomes research respondent had research performance level in low or not good category with total of 76 respondents or 46% in percentage. Second rank occupied by respondent with high or good category with total of 47 respondents or 28%. Meanwhile 43 respondents or 26% had research performance level in very low or very not good category and occupied third rank. Respondent with very high or very good category occupied the last rank with total of 1 people or 1% in percentage.

Data Analysis Result

Outer Model Evaluation

Knowledge (PG)

Convergent Validity Test

Loading factor value for knowledge variable (PG) indicators from BAS, KIM, KSM, KIK, KMM, MTP, PTBK and KBJP were 0.420, 0.481, 0.557, 0.308, 0.605, 0.708, 0.676, and 0.677 respectively. AVE variable value was 0.324 or below 0.5 (0.324 < 0.5) (refer to table 2 of appendix). In order to make knowledge (PG) factor become valid, treatment conducted by eliminating variable indicator with loading factor lower than 0.4 specifically by eliminating KIK indicator, for subsequently re-tested to

obtain AVE value higher than 0.5

Upon re-testing, knowledge variable (PG) indicator loading factor for KIM, KSM, KMM, MTP, PTBK and KBJP were 0.723, 0.789, 0.779, 0.725, 0.763, 0.732 and 0.743 respectively, with AVE variable value of 0.564 (refer to table 3 of appendix). Loading factor (LF) value for knowledge (PG) variables from BAS indicator through KJBP indicator were all higher than 0.4 (LF>0.4) and AVE value higher than 0.5 (0.564>0.5) therefore it could be said that knowledge variable (PG) was valid according to convergent validity.

Discriminant Validity Test

Discriminant validity judgment carried out by comparing each AVE square root, if AVE square root value higher than correlation value between construct, then such variable meet discriminant validity requirement (Ghozali & Latan, 2015:77 and 96; Abdillah & Jogiyanto, 2015:195). Knowledge variable discriminant validity output result presented on table 4 (appendix).

Knowledge variable (PG) had AVE square value of 0.676. This variable had the highest value compared to its construct value. AVE square value formed diagonal that could be observed on table 4.8 which each value was the highest amongst its construct, that this variable was valid according to discriminant validity judgment.

Reliability Test

Knowledge variable reliability test carried out using composite reliability value. Composite reliability value higher than 0.7 (composite reliability > 0.7) indicating a valid variable. Reliability test result could be seen on table 5 (appendix). According to table 5 knowledge variable had composite reliability of 0.787 (0.787 > 0.7). Therefore, knowledge variable (PG) was valid and reliable, and ready to be inner model tested.

Skill (KT)

Convergent Validity Test

Loading factor value of skill variable (KT) indicators of KGSP, PCSJ, IPTPMPL, KIPL, and KKPL were 0.723, 0.789, 0.734, 0.817, 0.763, 0,738 respectively, meanwhile AVE value for this variable was 0.598 that were presented on table 6 (appendix). These variable indicators had entire loading factor (LF) value from KGSP through KKPL higher than 0.4 (LF>0.4) and AVE higher than 0.5 (0.598>0.5). Therefore, it could be said that skill (KT) variable was valid according to convergent validity.

Discriminant Validity Test

Table 4 (appendix) indicates that skill variable (KT) had AVE square value of 0.707 which means the highest compared to its construct values (0.707 > 0.610, 0.545, 0.519, 0.602). Therefore skill variable (KT) in this research was valid according to discriminant validity judgment.

Reliability Test

Table 5 (appendix) indicates that skill variable (KT) had AVE square value of 0.853. This composite reliability value of skill variable (KT) was higher than 0.7 (0.853>0.7), indicating a reliable variable. Therefore, skill variable (KT) was valid and reliable, and ready to be inner model tested.

Attitude (PR)

Convergent Validity Test

Loading factor value of attitude variable (PR) indicators of KME, KBP, BEE, KMP and MKS were 0.742, 0.816, 0.715, 0.861, and 0.738 respectively, meanwhile AVE value for this variable was 0.578 that were presented on table 7 (appendix). These variable indicators had entire loading factor (LF) value from KME through KMS higher than 0.4 (LF>0.4) and AVE higher than 0.5 (0.578>0.5). Therefore, it could be said that attitude variable (PR) was valid according to convergent validity.

Discriminant Validity Test

Table 4 (appendix) indicates that attitude variable (PR) had the highest value compared to its construct values (0.707 > 0.632, 0.545, 0.472, 0.602. As attitude variable (PR) had the highest AVE square value amongst its construct, then attitude variable (PR) in this research was valid according to discriminant validity judgment.

Reliability Test

Table 5 (appendix) indicates that attitude variable (PR) had composite reliability value of 0.871. This composite reliability value of attitude variable (PR) was higher than 0.7 (0.871>0.7), indicating a reliable variable. Therefore, attitude variable (PR) was valid and reliable, and ready to be inner model tested.

Psychological Capital (PCP)

Convergent Validity Test

Loading factor value of psychological capital variable (PCP) presented on table 8 (appendix). Hope variable (HR) had variable indicators of PMAS, CPTWS, MSMP, SPKP, SMTP, and MTKP with loading factor value of 0.549, 0.582, 0.625, 0.581, 0.615, and 0.515 respectively. These six loading factor values of hope variable (HR) entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Self-endurance variable (KD) had six question indicators of KMH, CBG, MMS, BMP, MDPG, and KPIM with loading factor value of 0.768, 0.781, 0.715, 0.744, 0.781, and 0.768 respectively. These six loading factor values of self-endurance variable (HR) entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Self-confidence variable (PD) had six question indicators of SMJP, MWPG, KIIP, SPST, KSTP, and MTKP with loading factor value of 0.581, 0.553, 0.678, 0.713, 0.658, and 0.678 respectively. These six loading factor values of self-confidence variable (HR) entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Optimist variable (OP) also had six question indicators of OMBP, OPB, OKAH, BPAS, ODMP, and MPTS with loading factor value of 0.715, 0.760, 0.691, 0.669, 0.555, and 0.058 respectively. These five loading factor values of optimist variable (HR) from OMBP through ODMP had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4). Meanwhile one of indicator, MPTS had loading factor 0.058 or lower than 0.4 (0.058<0.4) therefore MTPS value became invalid.

Next step would be observing Average Variances Extracted (AVE) value. Psychological capital variable (PCP) had AVE value of 0.408 or below 0.5 (0.408 < 0.5). in order to elevate AVE into above 0.5 treatment carried out by eliminating PCP variable indicator with lowest value. In this matter, MPTS from optimist variable (OP) was eliminated to be subsequently re-tested. Loading factor value result of psychological capital's each variable indicators on second testing presented on table 9 (appendix).

Table 9 (appendix) indicates that loading factor value of hope variable (HR) that comprised of KMH, CBG, MMS, BMP, MDPG, and KPIM, had loading factor value of 0.768, 0.781, 0.715, 0.744, 0.781, and 0.768 respectively. These six loading factor values of hope variable (HR) entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Self-confidence variable (PD) according to table 9 (appendix) that comprised of SMJP, MWPG, KIIP, SPST, and KSTP, had loading factor value of 0.780, 0.753, 0.778, 0.713, 0.759, and 0.778 respectively. These six loading factor values of self-confidence variable (HR) entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Optimist variable (OP) according to table 9 (appendix) that comprised of OMBP, OPB, OKAH, BPAS, ODMP, and MPTS, had loading factor value of 0.715, 0.760, 0.791, 0.769, and 0.756 respectively. These five loading factor values of optimist variable (HR) from OMBP through ODMP entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher than 0.4 (lf < 0.4).

Psychological capital variable (PCP) had AVE value of 0.526 or higher than 0.5 (0.526 > 0.5). Entire loading factor values of psychological capital variable (PCP) indicators were higher than 0.4 (LF > 0.4) with AVE value higher than 0.5 (AVE > 0.5) as well. Therefore, it could be concluded that psychological capital (PCP) judgment had fulfilled requirements to be declared valid according to convergent validity.

Discriminant Validity Test

AVE square value of psychological capital variable (PCP) had the highest value compared to its construct values (0.820 > 0.639, 0.602, 0.652, 0.590 (refer to table 4 of appendix). AVE square value formed diagonal that could be observed on table 4.17 which each value was the highest amongst its construct, that psychological capital variable (PCP) in this research was valid according to discriminant validity judgment.

Reliability Test

Table 5 (appendix) indicates that psychological capital variable (PCP) had composite reliability value of 0.942. This composite reliability value of psychological capital variable (PCP) was higher than 0.7 (0.942>0.7), indicating a reliable variable. Therefore, psychological capital variable (PCP) was valid and reliable, and ready to be inner model tested.

Educator Accountant Research Performance

Convergent Validity Test

Loading factor values for variable indicators of BK, JIA, JITA, JNA, JNTA, PSSI, PSSN, PTSI, PTSN, PKM, and PTP were 0,767, 0,756, 0,741, 0,744, 0,730, 0,731, 0,780, 0,719, 0,782, 0,725, and 0,754 respectively that could be seen on table 10 (appendix). These loading factor values of Educator accountant research performance variable (KPA) from BK through PTP entirely had value higher than 0.4 that already fulfilled one of judgment requirement specifically loading factor value must be at least higher

than 0.4 (lf < 0.4).

Educator accountant research performance variable (KPA) had AVE value of 0.544 or higher than 0.5 (0.544 > 0.5). Entire loading factor values of educator accountant research performance (KPA) variable indicators were higher than 0.4 (LF > 0.4) with AVE value higher than 0.5 (AVE > 0.5) as well. Therefore, it could be concluded that educator accountant research performance (KPA) judgment had fulfilled requirements to be declared valid according to convergent validity.

Discriminant Validity Test

AVE square value of educator accountant research performance variable (KPA) had the highest value compared to its construct values (0.676 > 0.587, 0.519, 0.472, 0.590. AVE square value formed diagonal that could be observed on table 4.20 which each value was the highest amongst its construct, that educator accountant research performance (KPA) variable in this research was valid according to discriminant validity judgment.

Reliability Test

Table 5 (appendix) indicates that educator accountant research performance variable (KPA)had composite reliability value of 0.851 or higher than 0.7 (0.851>0.7), indicating a reliable variable. Therefore, it could be concluded that educator accountant research performance (KPA) variable was valid and reliable, and ready to be inner model tested.

Measurement Model (Inner Model) Evaluation

Structural model within PLS evaluated by observing R2 value. R2 used to measure independent variable effect change on dependent variable. This research had R2 value of 0.88, which means independent variable effect size of knowledge (PG), skill (KT), and attitude (PR) and intervening variable of psychological capital (PCP) on dependent variable of educator accountant research performance (KPA) was 88%. Meanwhile the remaining 12% explained by other variable outside model being used in this research.

Independent variable change effect size of knowledge (PG), skill (KT), and attitude (PR) on intervening variable of educator accountant research performance (KPA) was 77%. Meanwhile the remaining 23% explained by other variable outside model being used in this research, that evidenced from R2 value of 0,77.

Hypothesis Test Result

Psychological Capital Intervenes Relationship Between Knowledge on Educator Accountant Research Performance (H1)

Hair et al. (2013), Preacher and Hayes (2014), and Sholihin and Ratmono (2013) stated that VAF value below 20% (VAF < 20%) indicates no intervening effect, VAF value between 20% through 80% (20% ≤ VAF ≤ 80%) indicates partial intervening effect, and full intervene indicated by VAF above 80% (VAF > 80%).

Direct effect (knowledge effect on educator accountant research performance) was 0.61, indirect effect (knowledge, psychological capital effects on educator accountant performance) was 0.0234, total effect value was 0.6334 therefore VAF value was 0.0369. VAF value of 3.69% or below 20% (3.69% < 20%) indicating no intervening effect. Therefore, hypothesis stating that psychological capital (PCP) intervenes relationship between knowledge (PG) on educator accountant performance (KPA) was rejected.

Psychological Capital (PCP) Intervenes Relationship Between Skill (KT) on Educator Accountant Research Performance (H2)

Direct effect (skill effect on educator accountant research performance) was 0.16, indirect effect (skill, psychological capital effects on educator accountant performance) was 0.0416, total effect value was 0.2016 therefore VAF value was 0.21. VAF value of 21% or higher 20% (21% < 20%) indicating partial intervening effect. Therefore, hypothesis stating that psychological capital (PCP) intervenes relationship between skill (KT) on educator accountant performance (KPA) was accepted.

Psychological Capital (PCP) Intervenes Relationship Between Attitude (PR) on Educator Accountant Research Performance (H3)

Direct effect specifically attitude variable (PR) test on educator accountant research performance variable (KPA) was significant (p value < 0.01). Indirect effect (attitude, psychological capital effects on educator accountant performance) was 0.1742, total effect value was 0.4742 therefore VAF value was 0.37. VAF value of 37% or higher 20% (37% < 20%) indicating partial intervening effect. Therefore, hypothesis stating that psychological capital (PCP) intervenes relationship between attitude (PR) on educator accountant performance (KPA) was accepted.

Beta value of knowledge variable (PG) on educator accountant research performance (KPA) was 0.61, skill variable (KT) on educator accountant research performance (KPA) was 0.16, attitude variable (PR) on educator accountant research performance (KPA) was 0.30, and psychological capital (PCP) on educator accountant research perfor-

mance (KPA) was 0.26. Beta value knowledge variable (PG) on educator accountant research performance (KPA) was the highest between skill variable (KT), attitude variable (PR), and psychological capital (PCP) which means that knowledge variable (PG) had the most effect on educator accountant research performance in Surabaya.

Variance Accounted For (VAF) value of knowledge variable (PG) was 0.0369, VAF for skill variable (KT) was 0.21, VAF for attitude variable (PR) was 0.37. Attitude variable (PR) had the highest VAF amongst knowledge variable (PG) and skill variable (KT) indicating that psychological capital provided the highest intervening effect on relationship between attitude on educator accountant performance in Surabaya.

Discussion

Psychological Capital (PCP) Effect in intervening relationship between knowledge (PG) on educator accountant research performance (KPA)

Statistical test result of this research indicated that psychological capital (PCP) indirectly did not intervene relationship between knowledge on educator accountant research performance, evidenced with p value 0.12 (p >0.01).

Educator accountant knowledge variable could directly affect educator accountant research performance. Educator accountant knowledge could be utilized to analyze, identify, and solve problems fast and precisely. Individual with knowledge shall would have creative ideas, and comprehend job-related theories. Knowledgeable educator accountant have high motivation to perform science transfer through research (Spenser and Spenser 1993).

According to Spencer and Spencer (1993), educator accountant with knowledge would be able to think analytically able to detail and outline certain problem into smaller parts to be subsequently connected into unity. Measurable individual analytical thinking assessment is ability to identify problem and ability to solve problems fast and precisely. Knowledgeable educator accountant have numerous creative ideas that simplify research making, that support in improving educator accountant research performance in Surabaya.

Psychological Capital (PCP) Effect in intervening relationship between skill (KT) on educator accountant research performance (KPA)

Statistical test result of this research indicated that psychological capital (PCP) indirectly able to intervene relationship between knowledge on educator accountant research performance, evidenced with p value 0.01 (p =0.01). Educator accountant with initiative skill, specifically skill owned by educator accountant in performing research without having to wait for superordinate order, initiative in performing job without order could make job fast completed and lessen risk of problems on later day. Educator accountant skill in providing assurance, influence, collaborate, and provide excellent impression on other people could also support the concerned educator accountant in completing their research as relationship with other party is certain in performing research, that influencing and collaborating skills are highly necessary. Research result indicated that skill have positive effect on performance had been carried out by Xu and Ye (2014), Xu and Ye (2014), Amias and Segumpan (2018), Blaskova et al. (2014), and Zaim et al. (2013).

An educator accountant with high psychological capital (PCP) would have high self-confidence and optimism characteristics that would be manifested by having strong self-belief to succeed and successful in completing job. Individual with psychological capital would not be doubt to receive challenging job, have initiative on how solve problems, could survive in facing difficulties, and failure would make such individual raise instead of down that they could re-start their job in timely manner.

Educator accountant with initiative skill and also skill in influencing and collaborating with other party supported with self-confidence characteristic, hope, high optimism, and never give up characteristic would simplify educator accountant in implementing research pillars. Individual with high psychological capital tend to have numerous creative ideas, having high self-confidence and optimism could complete job provided to them (Luthans et al. (2007); Luthans et al. (2016); and Saithong-Ussahawanitchakit, 2016).

Creative ideas, self-confidence, optimism and never give supported with collaborating skill and influencing other party are characteristics that highly support individual in improving their job. Roopa & Blaskovich (2012), and Agarwal & Ferndale (2017) stated that psychological capital could intervene relationship between individual skill and performance.

Psychological Capital (PCP) Effect in intervening relationship between attitude (PR) on educator accountant research performance (KPA)

Statistical test result of this research indicated that psychological capital (PCP) intervened relationship between attitude (PR) on educator accountant research performance (KPA), evidenced with p value statistical test less than 0.01 (p <0.01). This research result suggested that psychological capital

could intervene educator accountant attitude effect on educator accountant performance in Surabaya. Attitude is educator accountant ability in controlling emotion in facing difficulties during research, could face challenges and rejection from other party, could prevent and control themselves from conducting negative action in spite of facing pressure in performing research. Educator accountant with good attitude shall be able to self-adjust, could work effectively and efficiently in every condition, could collaborate with colleagues and could also respect opinions and able to receive critique and advice provided on them. Self-control skill, self-confidence and ability to work effectively and efficiently.

Psychological capital dimension states that individual with high psychological capital would have numerous creative ideas, self-belief that they could perform job and challenges provided on them, easily raise when encounter failure, and have high optimism that what they do today shall provide success for themselves in nowadays and in the future. Educator accountant with excellent attitude supported with high psychological capital are characteristic combination that could encourage educator accountant in improving their research performance.

This research supported research conducted by Koperski (2017), Roopa & Blaskovich (2012), Agarwal & Ferndale (2017), Damayanti, (2015), Saithong-in & Ussahawanitchakit (2016), dan Roopa & Blaskovich (2012), Tho et al.(2013),Abas & Raja (2015),Huang & Lin (2015), Gupta & Sigh (2014), Erkutlu (2014), and Kalman & Summak (2017), stating that psychological capital could intervene relationship between attitude on individual performance).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Conclusion could be made from this research is that educator accountant research performance in Surabaya affected by knowledge, skill, and attitude level owned by such educator accountant. Educator accountant with good knowledge, skill, and attitude could improve their research performance. Psychological capital could intervene educator accountant performance, skill, and attitude in improving their research performance, but unable to intervene relationship between knowledge on research performance.

There were limited research sample used in this research that only addressed educator accountant in Surabaya, that research result could not be generalized. This research also did not perform educator accountant performance difference that worked in public and private higher educations, and did not conduct gender and marriage status differences test on educator accountant. The following are recommendation for future research:

1. Adding total educator accountant samples in higher educations in East Java, higher total samples would make research result to be generalized.
2. Future research could make research performance comparison between public and private higher educations. Comparing research performance between female and male educator accountant.
3. Adding other variable such as family support to job (work family enrichment), academic position, functional position, education level, university grant as dependent variables. Statistic testing tools could use other model of structural equation model (SEM) such as SMART PLS, Lisrel, as well as AMOS. Different statistic testing tools expected to provide different result to vary research result.

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