THE ROLE OF STRESS ACCOUNTING 0N AN ORGANIZATION: AT UNIVERSITIES IN SUMATRA AND JAVA

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Abstract: Job-related stress appears to have increased in recent years, and prolonged financial uncertainty seems to have contributed further. Lack of research investigating university disclosure related. This research attempts to contribute to the field that explores reporting on work-related work stress accounting, by several universities in Sumatra and Java. This study aims to examine the effect of quality of work life, job satisfaction on accounting work stress implications for the intention to leave the lecturer. Quality of work life to work stress accounting and job satisfaction with work stress accounting for intention to move, job satisfaction for intention to move, the direct effect of work stress accounting on job satisfaction, on work pressure. The sample in this study was 110 universities in Sumatra and Java. The data analysis technique used is SEM Lisrel. The results of this study indicate that work stress accounting has a negative effect on job satisfaction and work stress accounting has an effect on shifting intentions, job satisfaction, work life, positive hard work towards the Intention To Leave lecturer.

Keyword: Quality of Work Life, Job Satisfaction, Accounting Job Stress, Intention To Leave Lecturer

1. INTRODUCTION

Human resource management is in an organization that processes from planning, recruitment, development, placement, control and evaluation (Hertati, 2019). Human resource planning is the most important step to facilitate the achievement of organizational goals (Anafarta, 2015). In the development of modern theories of the development of human resources of an organization, placing human resources as organizational assets so that the development of competencies and career patterns of its HR in accordance with organizational needs is prioritized (Amiri, et, all (2015). Identifying and evaluating the quality of human resources is very difficult and complex things to do, special expertise is needed to measure the skills and abilities of a person which is usually measured by indicators of work performance, work experience and qualifications (Hertati, 2016). behave and behave in accordance with the demands of educating the children of the nation by providing public services that are fast and appropriate so human resources are needed which have a change in orientation of ways of thinking and realize their responsibilities as a servant to the community and the State for future life will be dating Adams, 1998: Akhtar, et.al., 2016)

Malayu (2011) and A Nur Insan, et.al.,(2013) states that human resources work to change the work system better, human resources is a process in which the organization responds to the needs of employees by developing mechanisms to allow employees to contribute full suggestions and participate in making decisions and managing their work lives. in an organization so that the work life of employees will be of their mental and physical well-being at work. Sutrisno (2009) and Abdul Salam Munir Abu-Helalah, et.al., (2014) states that human resources who work within an organization is a process in which an organization reacts to the needs of employees through the development of decision-making mechanisms that enable employees to fully participate in designing their lives at work. Adebayu dan Ogensina, 2011 state that human resources is a picture of the quality of personal relationships with overall working conditions which is a multidimensional concept that includes various aspects of work that have an impact on overall organizational performance. Factors that influence job satisfaction are 1) Personal relationships, 2) conducive working conditions, 3) salaries that are in accordance with employee competencies 4) Work management that supports each other for organizational progress. 5) Relationships between superiors and subordinates that are well coordinated with each other 6) Interactions that support each other well, 7) Company goals are achieved, 8) Social aspects of work, 9) Communication, 10) Facilities. Abouraia (2017) and Bindu J (2014) states that human resources are always attached to each tertiary institution as a determinant of existence and play a role in contributing towards achieving goals effectively and efficiently. Then Afrizal. Et, all (2014) and Blaauw et.al., (2013) states that universities need reliable and quality human resources. Furthermore, Al-kilani (2017) states that managers of higher education processes human resources must be able to respond to the organization of the nation's children who learn by developing a mechanism of expertise in their field for a better future and provide full advice and participate in making decisions and managing their work lives in an organization. Alif (2015) which states that the problem of high levels of turnover intention caused by stress is closely related to the stressor or the cause of stress itself. Stress is an emotional and physical state of an individual that arises as a reaction to the demands of the environment that are perceived to be harmful or threatening welfare (Aydogbu, 2011).

Human resources become an important asset or capital in the organization effectiveness in developing systems and efforts to innovate new sciences so that they can still have competitive advantage compared to competitors (Bhatti 2015: Camara, et.al, (2015),). Some research and literature shows that intention to leave or turnover intentions refers to the intention of lecturers to look for alternative work and has not been realized in the near future. High lecturer turnover, slowly but surely, will cause universities to experience a setback in performance. Turnover is a pretty good criterion to measure company stability and can reflect the performance of tertiary institutions. Displacement of lecturers is needed for higher education institutions with low productivity. However, an excessively high displacement is a big disadvantage for universities (Yuliasia et al., 2012). Hertati (2015) explains the high level of

employee turnover at tertiary institutions can be seen from how much the desire to move is caused by tertiary institutions which make lecturers uncomfortable in tertiary institutions. Hertati et al., (2015) explain the high level of desire to change lecturers can be caused by several problems of heavy work and the salary given is not balanced (Zhang and Feng, 2011), Furthermore, According to Mobley (2000), provides an explanation that the perceived negative impact by universities as a result of the turnover that harms the company both in terms of cost, resources, and employee motivation. With the turnover, it means that universities have lost a number of workers. Booth (2007) states that the loss of human resources must be replaced with new lecturers. Universities and colleges must search from recruitment to get ready-to-use workforce, lecturers who are left behind will be affected by their motivation and enthusiasm.

Lecturers who have not previously tried to find new jobs will start looking for job vacancies, which will then make a turnover (Nasution, 2009). The causes of work stress accounting are due to excessive workload, high pressure from universities, not being targeted continuously, not concentrating in carrying out work, so that it will affect the disruption of health, dizziness and nausea that will trigger job dissatisfaction, likewise expressed by Beloor et al., (2017), that in carrying out the work of employees must be active, diligent and sincere all work has been done properly and correctly in accordance with established rules so as not to experience pressure and stress. Problems faced by tertiary institutions that often occur are pressure, anxiety, irritability, boredom, and delays, mismatches in applying compensation systems both salaries and incentives, lack of appreciation for exemplary lecturers, inappropriate compensation giving, jobs that are given outside the job description, unpleasant way of delivering leaders, changes in the status of lecturers who become experts in teaching a concern about access to achieving a high career path in tertiary institutions, inadequate tertiary conditions of the tertiary institution (office conflict), inadequate instruction pathways so that the teaching staff has many "superiors" who can force the lecturer to work with a very high burden, the greater the level of difficulty and workload owned by the lecturer, without being accommodated by providing competence in certain fields. This will cause disharmony in relations between lecturers. The lack of harmony can cause lecturers to feel uncomfortable in the workplace, so lecturers feel they want to leave college (Wisantyo and Madiistriyatno, 2015).

The phenomenon states that the work is so heavy that it wishes to move, resignation of lecturers, rotation of lecturers who are less qualified and not in accordance with formal education background, lecturers are lazy to finish work, lecturers often protest against superiors, increased absenteeism, several reasons the cause is suspected to be a factor in job dissatisfaction, and, symptoms that can be observed in jobs that are so heavy that have a desire to move to work, in addition to trying to find a job and feel uncomfortable at work so that they have symptoms that often complain, feel unhappy with work , negative statement, and do not want to care about the high school where they work. Khan, et al., (2012) reinforce the above problem that the

factors that cause work that is so heavy have a desire to get out are factors such as work pressure (workload), career development, the relationship between superiors and subordinates, subordinate and employee relations , compensation and brand image of Higher Education. Research conducted by (Lu et al., 2017) proves that Stress is a dynamic condition where individuals are faced with opportunities. Research Syahronica et al., (2015) found requests, or sources related to what individuals want, where the results are not in accordance with their wishes and interests. Research Putra, (2012) states that stress indicates feelings of displeasure

These influences indicate that excessive workload, lack of clarity of authority given is not in accordance with responsibilities, conflicts in the organization, differences in perceptions at work and the small amount of income received which creates a separate workload for employees and causes high stress and impacts on his desire to leave the organization, Lu et al., (2017) also explained that relatively high pressure would result in physical health problems, mental health and lack of welfare could result in work stress, and could reduce employee productivity. Furthermore Afrizal et al., (2014) argues that stressed employees tend to assume a job is not something that is important to them, so they are unable to complete a job according to the set targets. However, not all employees who experience pressure in their work are unable to complete the work on time and according to the set targets. Stress experienced by employees due to the environment they face will affect job satisfaction. Suhanto research (2009) proves stress as a situation that will force someone to deviate from normal functioning. Research Hoboubi et al., (2017) states that changes that interfere with or improve in their psychological and / or physiological conditions. Afrizal et al. (2014) research proves that the person is forced to make deviations from normal functions so as to make deviations in accounting due to the encouragement of work stress.

Job satisfaction felt by lecturers in tertiary institutions when entering the target will feel job satisfaction, promotion for lecturers who excel, have superiors who understand subordinates, adequate work facilities, health benefits. Job satisfaction felt by lecturers is inseparable from a situation that follows an individual, one of which is stress (Dhania, 2010), then job stress can be caused by the effect of salary or salary received by employees, Stress is the body's reaction to changes that require a physical, mental or emotional response to a condition that occurs in a compilation that deals with pressures or requirements that are wider than can be done, and if needed these requirements are very large and are needed for long periods of time without problems whatever intervals, mental, physical or behavioral events occur. Strength is the main factor driving success in achieving work, as well as increasing work pressure so that stress accounting makes lecturers become motivated to do their work and able to meet satisfaction with their work.

2. LITERATURE REVIEW

Humans have a style and behavior in a conscious way by considering all the information available so that when someone has the intention to do or not do the behavior will be influenced by two basic determinants, namely relating to attitudes and related to social influences namely subjective norms. Concealing emotionally is motivating oneself to be able to regulate moods, the ability to build relationships with others to suppress and manage emotions one of motivating oneself to be able to act well (Goleman, 2009). Stress is a dynamic condition of an individual in dealing with opportunities, constraints or demands related to his desires and and perceives the results as something that is uncertain but important (Robbins, 2009). Quality of work life is employees' perceptions of their mental and physical well-being at work (Cascio, 2010). Every level in an organization to increase organizational effectiveness through increasing human dignity and growth. Stress is related to constraints and demands that prevent individuals from doing what they want, while demands are the loss of something they really want (Greenberg and Baron, 2003).

2.1.Quality of Work Life,

A comfortable and safe working atmosphere is contradicted to advance organizations that provide many benefits, but a disharmonious work environment can be created from an inhuman environment, which means the quality of the work is not good. The heavy workload contributes to increasing responsibilities called poor work quality.

Siagian (2007) states that the quality of work life is one of the elements that contributes to the progress of the organization. Mangkuprawira (2009) states there are three factors: motivation and satisfaction, taking responsibility and commitment to one's work. Casio (2003) states that in order to be achieved through creating a more humane and democratic work atmosphere and employee involvement in decision making to improve organizational performance. From the description above it is concluded that work life is as employees' perception of the environment of the organization where they work, where the organization seeks to provide compatibility between employees, technology, work and the environment by developing a comfortable and conducive work environment, so as to create a balance between life and workers. Cascio (2003) outlines nine components of work life consisting of employee involvement, career development, problem solving, communication, available facilities, a sense of security at work, safety of the work environment, balanced compensation, and pride in institutions. seen as follows (1) Employee involvement, for example by forming a quality improvement team, forming an employee engagement team, and holding employee participation meetings. (2) Career development, for example by holding education and training, evaluating performance and promotion. (3) Resolution of problems (Conflict resolution), for example management opens a formal channel to submit complaints or problems. (4) Communication (Communication), open communication through direct management or through unions, group meetings. Forms of organizational communication are

generally divided into two, namely formal and informal communication. (5) Facilities obtained (Wellness), for example health insurance, recreation programs, counseling programs. Counseling is any activity in the workplace where an individual utilizes a series of skills and techniques to help other individuals assume responsibility and manage their decision making whether this is related to work or personal, especially those related to personal development. (6) Job security, for example employee retention and employee status. (7) Safety work environment, for example, companies form safety committees, emergency teams, and safety programs. (8) Equitable compensation, for example, companies provide competitive salaries and benefits. (9) Pride towards institutions (Pride), for example companies strengthen the identity and image of the company, increase community participation, and care more about the environment.

2.2.   Job satisfaction,

Robbins and Judge (2008) The reaction of employees in carrying out mandated tasks can benefit the organization but the organization can make employee pressure uncomfortable if the organization cannot design a comfortable work life. A good work environment can create a calm mood, but heart pressure in the organization can trigger anxiety so that job satisfaction is not created a multidimensional concept that includes various aspects of work that have an impact on overall organizational performance. Handoko (2001) states that job satisfaction is a condition where the heart feels calm and emotions are well controlled so that it feels comfortable to gather with all of the office friends and feel cheerful and reflects the feelings of all friends feel at home and pleasant towards their work that is quite heavy. This can be seen in the aura that emanates from the faces of employees in carrying out work with everything that is heavy and does not feel bored and boring.

Anoraga (2005) Job satisfaction concerns the psychological aspects of people who do work. The psychological aspects of the guide lead to the assessment of the work that it does. Someone who is satisfied with the work sees and evaluates his work with a positive attitude, thus he will try to work by utilizing all the potential that exists in him for the progress of the organization in which he works. From the opinions of the experts above, the writer concludes that a person's reaction to his work varies, there are those who like and those who are not happy with their work. People who are happy to do their work gladly and believe that the work brings great benefits both to themselves, and to the organization, while people who are dissatisfied with their work will do their job recklessly, irresponsibly, often complained and decreased morale. The characteristics of job satisfaction above are an indication that can be used as a measurement of employee job satisfaction. Furthermore, it can be described one by one so that clearly defined measurements that are more specific to job satisfaction: (1) Take pride in work. People who are satisfied with their work are characterized by a number of likes of the job. A strong fondness for work raises pride in him (2) Enjoys and loves work. (3) People who are satisfied with their work are characterized by a love of work. The feeling of loving work   means that someone

will be able to work more effectively and efficiently because the desire to work arises from within oneself, so that even without close supervision that person can work with discipline.

(4) Passionate and happy with work. Job satisfaction that is owned and felt by someone is manifested by the existence of a passion in him to welcome the tasks that will be charged with happiness. (4) Responsible for work. People who are satisfied with the work will carry out their work with responsibility. The responsibility for completing tasks assigned by superiors is the completion of tasks that give satisfaction to the parties concerned, especially superiors.

1.3. Accounting for Job Stress,

Stress is a condition where a person experiences tension because of conditions that affect him, these conditions can be obtained from within or from outside a person (Hertati, et, all, 2020). The level of tension over these conditions depends on the acceptability and response of the lecturer. Certain tensions that occur in a lecturer might cause work stress on certain lecturers, but it is a challenge for other lecturers. Hertati (2015) suggests stress as a force or stimulus that suppresses individuals who cause a response (response) to tension. Job stress accounting is too much pressure for lecturer Robbins (2006) defines stress as "a dynamic condition in which an individual is confronted with an opportunity, constraints or demands that are associated with what he really wants and produced is perceived as uncertain and important ".

From various literatures known to many factors that cause work stress. Factors can be grouped into two factors, namely work environment factors and personal factors (Dwiyanti, 2001). Work environment factors are directly related to working conditions. This can be in the form of work conflicts, workloads, work time, task characteristics, group support in work teams, and the influence of leaders (Davis and Newstrom in Margiati, 1999). Personal factors are not directly related to working conditions but affect the occurrence of work stress. This factor can be in the form of personality type, personal event / experience. Factors that cause employee stress include: (1) Difficult and excessive workloads. A condition that arises due to interactions between individuals with work, where there are mismatches of characteristics and unclear changes that occur in the company. (2) Emphasis and attitude of leaders who are not fair and reasonable. Tension conditions that create physical and psychological imbalances that affect emotions, thought processes, and the conditions of the lecturers. (3) Inadequate time and working equipment. Safety related to engines, aircraft, work tools, materials and processing processes, the workplace foundation and its environment and ways of doing work.

(4) Conflicts between individuals and leaders or work groups. To deal with it effectively because conflict can have an impact on overall team performance. Prolonged conflict can have a negative impact on relations between employees and the atmosphere of work. (5) Pay too low. Work motivation emerges if work compensation is balanced with the energy donated in the organization. (6) Family problems such as children, wife, in-laws and others. Often there are household

problems that make a husband and wife relationship become harmonious, often quarrels occur and even worse, infidelity can lead to divorce.

2.4.Intention To Leave Lecturer

Harnoto (2002) states intention to leave is the interest to resign permanently or not voluntarily from an organization. Mobley (2000) states that Intention to leave is where the intention of a staff member to leave the organization where he is employed. Booth and Hamer (2007) and Melky (2015) state that intention to leave refers to the intentional willingness of employees to leave the organization. Obbins and Hakim, (2008) state that intention to leave is defined as the level of movement of an individual across the boundaries of membership in a social system. Robley (2000) and Harnoto, (2002) state that intention to leave states that there is an intention of an agency member to leave an agency place he was hired. The characteristics that encourage intention to leave are: (1) The thought of leaving the organization, which is when employees feel treated unfairly, then it crossed their minds to leave the organization. This indicates that unfair treatment will stimulate employees to think out of the organization. (2) Employee relations, including fair treatment and relations between colleagues.The open attitude in question is that universities are willing to open themselves to accept ideas and opinions from lecturers on certain matters. (3) Career opportunities, including career planning. Career planning a plan about the possibility of an employee of an organization or company as an individual pursue the promotion or position according to the requirements and abilities. (4) Rewards, including salaries, benefits and bonuses (compensation). Compensation is a reward that is given by the work as a sacrifice that they live in doing work within the organization. (5) The desire to find new jobs, namely the inability of an organization to meet the needs of employees can trigger employees to think about looking for alternative jobs in other organizations. (6) Job analysis is to learn to look for, and determine the description or design of activities that determine the duties, obligations and forms of responsibility of each job carried out by emplo

Research Kurniasari (2004) proves that the quality of work life is a major problem that deserves organizational attention. Weick's (1983) research shows the idea that quality of work life is seen as being able to increase the participation and contribution of members or employees to the organization. Viator's (2001) research shows that the ability to reduce the level of one's desire to move or stop. Van Peursem et al's (1995) study states that nurses' intention to leave the profession mediates the relationship between respect and autonomy. Unerman research (2010) proves the quality of work life, and nurses leave the profession.

Research by Kirkcaldy and Cooper (1992) proves one of the effects of accounting work stress in an organizational environment is job dissatisfaction. The more stressed the employee is, the lower the level of job satisfaction. Gray (1988) states that psychological and behavioral symptoms that show low job satisfaction are

influenced and caused by high levels of stress. Hofstede's research (1984) proves that job satisfaction is largely influenced by other factors, Muttie ur Rehman's research (2012) proves that accounting work stress is a major factor in employee job dissatisfaction. Joiner (2001) proves that stress can create dissatisfaction related to work. Hofstede (1984) states that the greater the level of stress felt by employees, the more
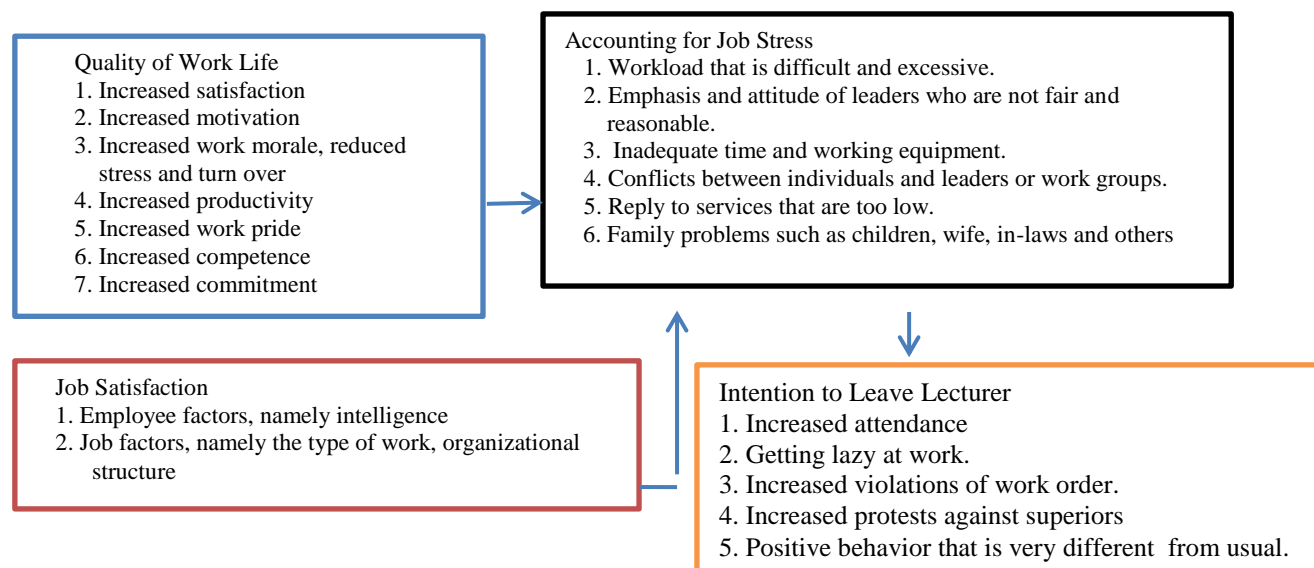
Research Gray et al. (1995) states that work tress is caused by discomfort caused by several factors such as income problems, coworkers or the work itself. Unerman's research (2000) shows that stress can create a person's desire to move or quit his job. Ullmann, (1979) states that the greater the level of stress felt by employees will increasingly increase the bad Intention to Leave. Strawser (1982) proved the reduction in stress accounting creates job satisfaction with employees. Stansfield's (2000) research proves accounting for work stress and the desire to leave public and private hospital work. Benke, (1980) states that work pressure can be seen from the results of performance. Brockhoff, (1979) states that inner pressure creates disease. Chen, (2009) proved that accounting for work stress arises due to high workloads that are not balanced with saleri. Research Cho et al. (2007) proves that heavy work pressure will cause employees to choose to move jobs elsewhere.

3. METHODOLOGY

The target of this study is all lecturers at universities in Sumatra and Java in Indonesia, both civil servants or permanent lecturers. The conceptual model shown in Figure 1, illustrates a story that is strung together in an event that illustrates the events that exist. The form of variables and hypotheses that are designed by using SEM-Lisrel submitted to respondents in five answers. Each method in the measurement section of this study consisted of five variables including QWL, AJS, JS and ILT. This research was conducted using a questionnaire questions that were available to be filled in by respondents who were surveyed directly and sent by e-mail doogle form and collected from a total of 108 lecturers at universities located on the islands of Sumatra and Java in Indonesia.

By visiting lecturers, and distributing questionnaires to them to give responses. The reason for choosing lecturers is because there are many universities that employ inhumane staff and lecturers' answers are very important to describe what is examined correctly and appropriately for researchers, questions raised in accordance with the conditions experienced by lecturers who are full of pressure and suffering so as to describe the results research that is actually relevant to the concept of work stress accounting that not many people know (Dul et al., 2011). The number of questionnaires scattered 535 letters came directly and by sending Google forms to all faculties in higher education and there were 357 lecturers who gave answers either through Google forms or letters. Data collection has been carried out

for 4 months. This research was personally funded. Ethical rules and procedures follow the standards set by Dillman (1978) so that they do not force and lie.

Quality of Work Life
1. Increased satisfaction
2. Increased motivation
3. Increased work morale, reduced stress and turn over
4. Increased productivity
5. Increased work pride
6. Increased competence
7. Increased commitment

Accounting for Job Stress
1. Workload that is difficult and excessive.
2. Emphasis and attitude of leaders who are not fair and reasonable.
3. Inadequate time and working equipment.
4. Conflicts between individuals and leaders or work groups.
5. Reply to services that are too low.
6. Family problems such as children, wife, in-laws and others

Job Satisfaction
1. Employee factors, namely intelligence
2. Job factors, namely the type of work, organizational structure

Intention to Leave Lecturer
1. Increased attendance
2. Getting lazy at work.
3. Increased violations of work order.
4. Increased protests against superiors
5. Positive behavior that is very different from usual.

Research framework, 2021

4. ANALYSIS DATA

This study uses a SEM Lisrel statistical test tool with valid data from the answers of 357 respondents with natural data processing

Table 1 Evaluation Results of Dimension Relevance Measurement

Latent	Dimension	Weight	Default error	value- z	Value-p	Sig	Relevant
Quality of Work Life,	Employee involvement	0,19	0,011	17,12	0,000	Sig	Relevant
	Career development	0,44	0,006	78,65	0,000	Sig	Relevant
	Problem solving	0,45	0,008	78,65	0,000	Sig	Relevant
	Communication	0,40	0,004	38,65	0,000	Sig	Relevant
	Facilities obtained	0,43	0,012	68,65	0,000	Sig	Relevant
	A sense of security at work	0,46	0,016	48,61	0,000	Sig	Relevant
	Safety of the work environment	0,49	0,012	66,62	0,000	Sig	Relevant
	Balanced compensation	0,40	0,006	78,64	0,000	Sig	Relevant
	Proud of an institution	0,76	0,014	10,30	0,000	Sig	Relevant
Job Satisfaction	Proud of work	0,44	0,013	33,94	0,000	Sig	Relevant
	Enjoys work	0,46	0,014	33,86	0,000	Sig	Relevant
	Happy with work	0,45	0,013	34,25	0,000	Sig	Relevant
	Job responsibilities	0,43	0,013	33,44	0,000	Sig	Relevant
Accounting for Job Stress	Difficult workload	0,40	0,017	22,67	0,000	Sig	Relevant
	Leader pressure and attitude	0,45	0,017	26,32	0,000	Sig	Relevant
	Time and equipment	0,40	0,017	26,32	0,000	Sig	Relevant
	Personal conflict	0,40	0,017	26,32	0,000	Sig	Relevant
	Reward for services that are	0,40	0,017	26,32	0,000	Sig	Relevant

	low						
	Family matters	0,46	0,011	39,99	0,000	Sig	Relevant
Intention	College Strategy	0,40	0,017	26,32	0,000	Sig	Relevant
To Leave	Employee relations	0,46	0,017	26,32	0,000	Sig	Relevant
Lecturer	Career Opportunities	0,42	0,017	26,32	0,000	Sig	Relevant
	appreciation	0,40	0,017	26,32	0,000	Sig	Relevant
	Design	0,48	0,017	26,32	0,000	Sig	Relevant

Source: Evaluation Results of Dimension Relevance Measurement R program

From table 1, the columns, Weight, Default, error, value-z, Value-p, Sig, Relevant above show that the P-value is smaller than 0.5 which means that all the numbers in column 1 are relevant according to the measuring instrument.

Tabel 2 Parameter Model Struktural

Consequence	Mediator	Cause	Standard estimate	Estimated	Default error	Value-z	Value-p	Information
AJS	-	QWL	0,60	0,360	0,20	1,81	0,565	Significant
	-	JS	0,68	0,061	0,07	1,86	0,596	Significant
	-	ILL	0,70	0.508	0,86	1.89	0,496	Significant

Source: Parameter Model Struktural

5. DISCUSSION

Camara, et.al, (2015), state that the results of the study illustrate the better a meaningful and quiet work life, the lower the accounting level of work stress lecturers. The phenomenon of work life in which lecturers are depressed and suffer from heavy burdens results in tress in accounting disability and unable to design a work life that is prosperous and accommodated and inaccurate on time with inner conditions that describe the workload that is so complex. Employee satisfaction, can describe the attitude of humility and satisfaction in educating students so diverse this research does not show influence. Job satisfaction is not perfect, so work accounting illustrates that the teaching part of the lecturers is not in accordance with their expertise because of the laziness of work. The high rate of accounting risk of work stress in education is caused by the management of educational institutions giving quite low salaries and quite high work costs and there is no discourse from law enforcement agencies that make the jurisdiction frightened.

6.CONCLUSION

This study illustrates the important conditions of the quality of lecturer work life due to work stress. This implies that organizations must consider job quality as a measure of threat to the success of accounting for job stress and potentially inhibit work stress accounting. Lecturers are the main force in the progress of educational institutions if lecturers do not have a better education it will give birth to a foolish aluni and it is difficult to advance. The importance of job control and saleri is high so that the level of work stress accounting can be reduced. Errors in implementing education will cause a decrease in the quality of lecturers and students. The learning

process is an important part of technological development that must be followed by lecturers and students. To achieve the level of excellence and work stress accounting the government must control all tertiary institutions so that there is no slavery of work that is not in accordance with physical pressure. Research illustrates work stress accounting applied by inhuman foundation owners due to not understanding the rules so that universities find it difficult to compete in the market workforce because the lecturer kebaya kulia at private universities that do not master the science well due to the low salary received by lecturers.

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