



The effectiveness of behavioral knowledge sharing and self-efficacy on management accountant productivity: The role of stewardship theory

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ABSTRACT

This research aims to investigate the effectiveness of knowledge-sharing behavior and self-efficacy in enhancing the productivity of management accountants. Management accountants hold a vital position in organizations as they are responsible for managing, analyzing, and reporting both financial and non-financial information to support strategic decision-making. Therefore, understanding the specific factors that influence their productivity is essential. This study adopts a quantitative research method with a survey approach, involving management accountants from various private sector organizations across Indonesia as respondents. The research findings demonstrate that knowledge-sharing behavior significantly contributes to improving management accountants' productivity by fostering collaboration, learning, and innovation. Furthermore, self-efficacy emerges as a critical factor, functioning as an internal driver that enhances motivation and work performance through stronger self-regulation. This study extends previous research by focusing explicitly on management accountants, whose unique responsibilities and performance dynamics are often overlooked in broader performance studies, thereby offering valuable insights into both theory and practice.

Keywords: Management accountant, productivity, self-efficacy, knowledge sharing, stewardship

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INTRODUCTION

Accountant productivity refers to the achievement of work performed by accountants during task implementation, regardless of responsibilities imposed (Ma'rifatullah et al., 2021; Kusufi et al., 2020). Productivity among accountants is highly valued by decision-makers to avoid poor decision-making (Rijal & Abdullah, 2020; Rohma et al., 2023). This is because a professional accountant's role is essential in providing accurate and reliable financial information to interested parties (Novianthi et al., 2021). Furthermore, Rahil & Laela (2022) stated that professional accountant management contributes to planning, controlling, communicating, monitoring, and coordinating among divisions within an organization. Therefore, accountants in organizations are expected to demonstrate competence and productive, high-quality performance (Khaerana & Mangiwa, 2021). Considering the importance of accountant productivity, improving it requires serious attention. This aligns with the study by

Great et al. (2021), who stated that improving accountant productivity is critical so that accountants can be more responsible and perform their duties optimally.

Several studies have examined factors that can enhance individual productivity, including competence (Azhari & Priyono, 2022), compensation (Alamsyah et al., 2021; Kusufi et al., 2020), job satisfaction (Agustinah et al., 2020; Harsono et al., 2020), and knowledge-sharing behavior (Fadila et al., 2022; Khaerana & Mangiwa, 2021). Recent studies indicate that knowledge-sharing behavior is a key organizational strategy for increasing individual productivity (Fadila et al., 2022). This is because, through knowledge-sharing behavior, both tacit and explicit knowledge can be disseminated, applied, and improved (Partogi & Tjahjawati, 2019).

Partogi & Tjahjawati (2019) explain that knowledge-sharing behavior positively influences individual productivity because when individuals are willing to share knowledge, they can learn new things and improve their performance. The easier it is for individuals to share knowledge and experience, the more performance improves, and organizational goals can be achieved effectively (Azhari & Priyono, 2022). Rohma (2022) highlights that internal individual motivation plays a crucial role in explaining workplace behavior. Self-efficacy is an internal trait that reflects an individual's belief in their ability to successfully complete tasks (Usmany, 2021).

Individuals with high self-efficacy not only believe in themselves but also have a strong desire to learn from experience (Ndruru et al., 2019). Therefore, individuals with high self-efficacy are capable of completing their tasks effectively, which can lead to improved performance (Simbolon & Priyonggo, 2022). Several studies have found that self-efficacy has a positive impact on individual productivity (Simbolon & Priyonggo, 2022). The higher the self-efficacy, the better the productivity (Simbolon & Priyonggo, 2022). According to the stewardship theory proposed by Donaldson & Davis (1991), there is a strong correlation between individual satisfaction and organizational success. The theory suggests that individuals within a company serve as the cornerstone of its success. These individuals tend to act as stewards, prioritizing organizational performance over personal gain (Donaldson & Davis, 1991). Thus, from the stewardship theory perspective, accountant management's tendency to act as stewards can encourage positive behaviors, including knowledge-sharing and self-efficacy. However, there is still limited research specifically testing these factors in the context of accountant management. Most studies examine individual performance in a general context. Meanwhile, accountant management plays a crucial role in managing and producing information critical for company sustainability. Therefore, this research, based on a stewardship theory perspective, specifically tests the influence of knowledge-sharing behavior and self-efficacy on the productivity of accountant management.

This research makes two contributions. First, empirically, it complements previous studies by addressing the still limited exploration of knowledge-sharing behavior and self-efficacy in the specific context of accountant management. Second, the findings can guide company management in identifying key factors that encourage knowledge-sharing and self-efficacy tendencies among employees, specifically those in accountant management.

LITERATURE REVIEWS

Stewardship Theory

The stewardship theory by Donaldson & Davis (1991) explains the concept of a draft guardian trust. Service is the basis of stewardship theory, which states that behavior can be designed to always be called upon to work together in an organization, prioritize collective or shared interests over personal interests, and always be ready to serve (Rohma & Anita, 2024). Stewardship theory assumes that principals and stewards operate based on common goals and that their interests are largely aligned (Raharjo, 2007). Stewardship theory is primarily related to identifying situations where the interests of the principal and steward can be aligned. The basis of this business management model requires a culture of trust between principals and managers (Raharjo, 2007). In this study, management accountants are one of the trustees who have a crucial role in producing relevant and reliable information for principals.

Behavior Knowledge Sharing

Behavioral knowledge sharing can be defined as a systematic process carried out by two or more people to distribute knowledge, both through direct interaction and through existing virtual media. Nurcahyo et al. (2022) and Rohim & Budhiasa (2019) explain that behavioral knowledge sharing can happen through regular discussion or cooperation to solve problems, share documents, share technical skills, and conduct training. Erwina & Mira (2019) explained that organizations must take steps to ensure that individuals are willing and consistent in applying behavioral knowledge sharing.

Self-Efficacy

Self-efficacy is the belief of an individual in their ability to set and take action toward achieving objectives (Bandura, 1986). Self-efficacy can be used to measure an individual's ability to solve problems in their job. Self-efficacy makes a great contribution to individual actions. Mastery experience is rated as the strongest, broadest, and most significant factor in creating high self-efficacy. Individuals who have self-efficacy tend to be more

optimistic.

The Influence of Knowledge-Sharing Behavior on Management Accountant Productivity

Behavioral knowledge sharing is a key organizational strategy for increasing individual productivity (Fadila et al., 2022). This is because individual performance can achieve optimal results when driven by knowledge gained from various sources, such as sharing with others. Several studies find that behavioral knowledge sharing significantly influences individual performance. Individuals who are willing to share their knowledge can help others generate new knowledge that can be used to complete previous tasks. Based on the perspective of Donaldson & Davis (1994), individual stewardship theory views individuals as guardians of trust who work to optimize the interests of the organization. Thus, from the stewardship theory perspective, behavior as a guardian of trust—through the construct of knowledge-sharing behavior—can promote knowledge transfer. This makes performance more effective and can be implemented optimally, which has a positive impact on organizational productivity in an aggregate manner.

The Influence of Self-Efficacy on Management Accountant Productivity

Self-efficacy is one of the mechanisms that plays a central role in the process of self-regulation. Therefore, self-efficacy is believed to encourage individuals to strive for optimal results. Some studies find that self-efficacy significantly influences individual productivity. Individuals with high self-efficacy tend to be more motivated and successful in achieving their goals, which in turn positively impacts their performance (Berliana & Arsanti, 2018). Based on the perspective of Donaldson & Davis's (1994) individual stewardship theory, there is a tendency for individuals to become guardians of trust who work to optimize organizational interests. Thus, from the perspective of individual stewardship theory, a well-regulated self-efficacy mechanism can encourage individuals to achieve optimal work outcomes.

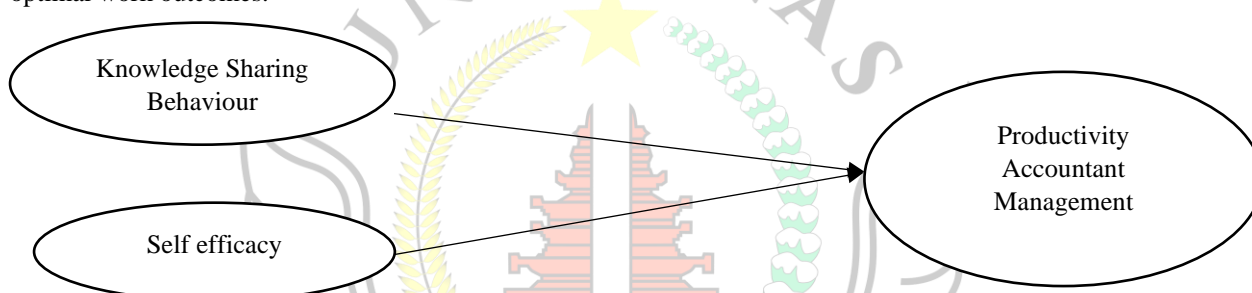


FIGURE 1. Research Framework

Based on the theoretical framework presented in Figure 1, the following hypotheses are proposed:

H1: Behavior knowledge sharing influential positive to productivity accountant management

H2: Self-efficacy influential positive to productivity accountant management

METHODS

This research uses a quantitative method with a survey approach. This study uses a survey approach, namely a research method used to obtain data regarding beliefs, opinions, characteristics, behavior, and connections between sociological and psychological variables from the sample. The population in this study is management accountants working in the company. The sample is defined as part of the quantity and characteristics of the population. This study uses a sampling technique in the form of purposive sampling, or a sampling technique based on specific criteria. The selected sample criteria are management accountants with a minimum of two years of work experience. This criterion is chosen with the consideration that management accountants who have worked for more than two years will have broader work experience.

The data used in this study are primary data obtained through the distribution of a questionnaire. A questionnaire is defined as a data collection technique carried out by giving a set of written questions or statements to respondents (Sugiyono, 2019). The questionnaire in this research is in the form of a Google Form, distributed through email or social media intermediaries.

This study has two independent variables and one dependent variable. The first independent variable in this study is knowledge-sharing behavior. Knowledge-sharing behavior refers to the sharing of knowledge, information, and ideas among management accountants in the workplace. Knowledge-sharing behavior is measured using indicators that refer to the research by Partogi & Tjahjawi (2019). The instrument statements are assessed using a 5-point Likert scale.

The second independent variable in this study is self-efficacy. Self-efficacy is defined as an individual's self-confidence in their ability to complete tasks. Self-efficacy is measured using indicators developed by Bandura (1977). The instrument statements are assessed using a 5-point Likert scale.

The dependent variable in this research is management accountant productivity. Management accountant performance is the work result obtained by an accountant during the execution of assigned tasks based on expertise, experience, seriousness, and the time taken (Yani et al., 2022). Management accountant performance is measured using instrument statements assessed on a 5-point Likert scale.

Hypothesis testing in this study was conducted using multiple linear regression analysis. However, before hypothesis testing was conducted, several preliminary tests were carried out. Data quality testing was used to ensure that the data produced was accurate and accountable. Data quality testing consisted of validity tests and reliability tests. The classical assumption test was also carried out before hypothesis testing to ensure that the regression model used is free from deviations. The classical assumption tests used in this study include normality tests, multicollinearity tests, and heteroscedasticity tests.

RESULTS AND DISCUSSION

Results

TABLE 1. Reliability Test

Variables	Cronbach's Alpha
Knowledge Sharing Behavior	0.713
Self Efficacy	0.758
Productivity Accountant Management	0.711

Source: Processed data (2024)

Validity testing was carried out by comparing the *r-value* and the *r-table*. The *r-count* value can be seen in the Pearson Correlation value. The results of the analysis show that every statement has a significance level below 0.05, and the calculated *r* value is greater than the *r-table* value. Thus, all statements on the variables of behavior knowledge sharing, self-efficacy, and management accountant performance are deemed valid as research instruments. The results of the analysis show that all the variables in this research have a Cronbach's alpha (α) value > 0.60 . Therefore, it can be concluded that all the questions related to the research variables are reliable.

TABLE 2. Normality Test

Asymp . Sig.	Information
0.636	Residual data is normally distributed

Source : Processed data (2024)

Normality testing was conducted to prove that the residual data in this study is normally distributed. Testing was carried out using non-parametric statistical tests, specifically the One-Sample Kolmogorov-Smirnov (1-Sample KS) test (Rohma & Novitasari, 2023). Based on the results shown in Table 2, it is known that the residual data in this study has a significant value of 0.636, which is greater than 0.05. This proves that the residual data in this study is normally distributed.

TABLE 3. Multicollinearity Test

Variables	Tolerance Value	VIF Value
Knowledge Sharing Behavior	0.837	1.195
Self Efficacy	0.840	1.200

Source : Processed data (2024)

Multicollinearity test was conducted to prove that there is no correlation between the independent variables in the regression model. The results of this test can be seen from the tolerance values and the Variance Inflation Factor (VIF). If the tolerance value is > 0.10 and the VIF < 10 , then the regression model is considered free from multicollinearity. The test results presented in Table 3 show that all predictor variables in this study have a tolerance value greater than 0.10 and a VIF value less than 10. Thus, it can be concluded that the data used in this study is free from multicollinearity, or that there is no correlation between the independent variables.

TABLE 4. Heteroscedasticity Test

Variables	Sig.
Knowledge Sharing Behavior	0.097
Self Efficacy	0.151

Source: Processed data (2024)

A heteroscedasticity test was conducted to prove that the variance of the residuals from one observation to another is constant (homoscedasticity). This test can be carried out using the Glejser test. If the significance value is > 0.05 , then the regression model is considered free from symptoms of heteroscedasticity. Based on Table 4, it is known that all predictor variables in this study have a significance value greater than 0.05. This proves that the data used in this study is free from symptoms of heteroscedasticity. The fulfillment of all assumption tests provides confidence that the data used meets the criteria for best, linear, and unbiased estimators. Thus, hypothesis testing can be conducted.

TABLE 5. Hypothesis Test

	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	T	Sig.
	B	<i>Std. Error</i>	Beta		
<i>Constant</i>	9.216	1,676		5,499	0.000
Knowledge Sharing Behavior	0.426	0.88	0.418	4.845	0.000
Self Efficacy	0.353	0.92	0.332	3,856	0.000

Source: Processed data (2024)

The first hypothesis predicts that behavior knowledge sharing has a positive influence on the productivity of management accountants. The test results presented in Table 5 show that behavior knowledge sharing has a positive influence on the productivity of management accountants with $\beta = 0.418$; t -value = 0.000. Thus, it can be concluded that the first hypothesis is supported. The second hypothesis predicts that self-efficacy has a positive influence on the productivity of management accountants. The test results presented in Table 5 show that self-efficacy has a positive influence on the productivity of management accountants with $\beta = 0.332$; t -value = 0.000. Thus, it can be concluded that the second hypothesis is supported.

Discussion

This research predicted and successfully showed that knowledge sharing behavior has a positive influence on the productivity of management accountants. This finding is in line with the research of Rohim & Budhiasa (2019), which states that knowledge sharing behavior significantly influences individual productivity. Individuals who frequently engage in knowledge sharing activities tend to experience performance improvements (Rohim & Budhiasa, 2019). Knowledge sharing activities provide equal opportunities for individuals to acquire new knowledge, enabling them to innovate and generate new ideas (Khaerana & Mangiwa, 2021). In addition, knowledge sharing activities can reduce team disputes, eliminate knowledge duplication, and produce synergistic knowledge, making it easier to achieve performance targets (Rohim & Budhiasa, 2019).

This finding is also in line with the perspective of Donaldson & Davis's (1991) stewardship theory, which states that individuals tend to act as trusted stewards and may be drawn into knowledge sharing behaviors that drive individual performance improvements, which in aggregate have a positive impact on the organization.

This research also predicted and successfully showed that self-efficacy has a positive influence on the productivity of management accountants. This finding is consistent with Berliana & Arsanti (2018), who found that higher self-efficacy leads to higher productivity. Self-efficacy motivates individuals to strive for advancement and success in achieving their goals, thus impacting productivity (Berliana & Arsanti, 2018). Therefore, individuals with high self-efficacy are more capable of carrying out their responsibilities effectively (Sinaga, 2019). This finding also aligns with the stewardship theory of Donaldson & Davis (1991), which suggests that individuals who act as trusted stewards and have good self-regulation mechanisms will be more driven to perform well.

CONCLUSIONS AND SUGGESTION

Conclusions

This study shows that knowledge-sharing behavior plays a crucial role in enhancing the productivity of management accountants. Furthermore, the presence of self-efficacy serves as an important self-regulation mechanism that can motivate management accountants to work optimally. This research has two main implications. First, it complements previous studies, which have been limited in considering the aspects of knowledge sharing behavior and self-efficacy within the specific context of management accounting. Second, the findings of this research can be used by company management to pay attention to critical factors that can encourage knowledge sharing tendencies and employee self-efficacy, particularly among management accountants.

Suggestion

This research has limitations. First, it was conducted online via a website, and poor internet connections may have caused submission failures, meaning some responses may not have been recorded perfectly. This could result in some questionnaires not being sent. Second, this research specifically considered only personal factors. Future research is expected to explore environmental factors, cognitive or personal factors, and other behavioral aspects such as obedience pressure, interpersonal conflict, self-esteem, locus of control, ego depletion, emotional stability, cyberloafing behavior, and other factors believed to influence individual performance.

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