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UNIVERSITAS BUDI LUHUR
NOMOR : K/UBL/FEB/000/047/09/24

TENTANG :

PENUGASAN KEGIATAN TRI DHARMA & PENUNJANG BAGI DOSEN
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS BUDI LUHUR
SEMESTER GASAL TAHUN AKADEMIK 2024/2025

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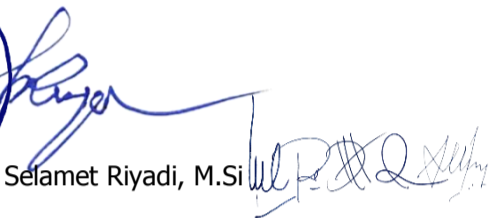
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HOW ACCOUNTING INFORMATION SYSTEM REFLECTS ON RESIGNATION INTENTIONS & JOB SATISFACTION: GEN-Z EFFECT

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Abstract

This study investigates the influence of Accounting Information Systems on employee resignation intention, with job satisfaction operating as a mediating factor. Employee satisfaction may reduce the likelihood of resignation, despite challenges within the Accounting Information System environment. The researcher employed path analysis techniques, incorporating job satisfaction as a mediator. The study utilized SmartPLS 3.2.9 for regression analysis. The primary data, collected through an online questionnaire distributed via Google Forms to employees in accounting, finance, and tax at different hierarchical levels, were used. The results suggest that a robust Accounting Information System positively impacts job satisfaction but has no direct effect on resignation intention. Instead, it influences resignation intention through job satisfaction. The study found that the impact of the Accounting Information System on Gen Z respondents did not result in resignation intentions, while non-Gen Z respondents had a negative effect. The researcher recommends that financial literacy be increased among Gen Z individuals to appreciate the significance of the Accounting Information System and attain optimal job satisfaction, thereby avoiding resignation intentions.

Keywords: Accounting Information System, Job Satisfaction, Resignation Intentions

I. INTRODUCTION

One of the most significant challenges companies face is employee turnover, which can be costly in terms of the selection, training, and orientation of new employees (Taplin & Winterton, 2007). Resignation intention is defined as the intention or desire of an employee to leave their current job or organization. Accounting Information System (AIS) has been shown to improve financial reporting accuracy (Kimani, 2024), which could reduce stress and job dissatisfaction among employees responsible for financial reporting. Conversely, if Accounting Information System (AIS) is not properly managed or if employees are not adequately trained, this could lead to dissatisfaction and increased

resignation rates (Saeidi & Prasad, 2019). To measure turnover intention, three items were used, which refer to previous study (Chawla, 2011; Ahuja et al, 2007; Moore, 2000). These are as follows: (1) Will leave the organization if there is a better opportunity, (2) do not have a good future if I stay at my current workplace, and (3) will leave the company soon. In fact, over the course of three years, 11,000 workers left Vodafone globally because of the absence of more efficient and accurate financial information support. This resulted in Vodafone shares, which have been underperformed in major European markets, falling to their lowest levels since 2002 (BBC, 2023). This finding suggests that the implementation of an inadequate accounting information system can influence employee motivation to resign. In principle, a robust information system can potentially reduce employee turnover by facilitating the efficient and accurate processing of transaction data and financial information. The primary objective of this study is to examine the potential impact of effective Accounting Information System (AIS) features on reducing employee resignation intentions. By implementing AIS, companies can mitigate internal issues and reduce the risk of accounting fraud while also enhancing the management of financial reports and improving employee performance. This is because of the benefits of integrating Accounting Information Systems, which allow companies to monitor and control financial data in real time, reduce the possibility of data loss or theft, and assist in better decision making (Azevedo et al., 2020; Bassani et al., 2021).

Furthermore, this study investigates whether job satisfaction factors can mediate between accounting information system (AIS) issues and resignation intentions, as job satisfaction might play a similar role. Satisfied employees may be less likely to resign despite AIS challenges owing to factors such as perceived work value, system interaction quality, or support in using AIS. Challenges in implementing and understanding AIS can affect retention by influencing accounting policy determination if job satisfaction improves (Seierstad & Kirton, 2015; Azevedo et al., 2020; Bassani et al., 2021). Organizations expect employees to continually enhance their performance in a competitive and growing business environment. Job satisfaction depends on the ability of employees to perform their duties. Study on the relationship between satisfaction with HR practices and affective organizational commitment found a link between work-life balance and employee commitment. The literature suggests that improving work-life balance for lower- and middle-level managers in financial services increases productivity and customer loyalty, and reduces turnover intention (Sharma & Pareek, 2019). There is a positive correlation between resignation intention and actual resignation. Behavioral models often include the

desire to leave an organization (Yukongdi, 2020). The impact of job satisfaction on resignation intention has been studied in employee turnover research (Ghosh et al., 2013).

Job satisfaction is crucial in various professions, including accounting information systems, with research demonstrating a significant link between job satisfaction, retention, and turnover intention (Podsakoff et al., 2007). In accounting, e-government maturity positively relates to public-sector employee satisfaction, particularly regarding accounting information systems (Waladali & Rabaiah, 2022). Employee satisfaction also affects stress, performance, and organizational costs (Ragu-Nathan et al., 2008) and negatively impacts turnover intention, reducing the likelihood of employees leaving when satisfied with their jobs (Pariascaña & Trisnawati, 2022). This study investigates the relatively unexplored area of how accounting information systems influence employee turnover intention, with job satisfaction as a mediating variable, aiming to provide empirical evidence on the role of these factors in influencing employee turnover intentions.

This study is expected to contribute to the understanding of the emotional attachment that employees form towards their employers, which in turn may help reduce the likelihood of employees leaving their organizations (Seierstad & Kirton, 2015; Sharma & Pareek, 2019; Azevedo et al., 2020; Bassani et al., 2021). Practically, the objective of this study is to provide a novel perspective on employee management, particularly in the context of retention. We hope that this study will prompt companies to reconsider their conventional approach to accounting information systems, which may require adaptation to align with the evolving needs of the workforce, particularly those belonging to Generation Z. The forthcoming generation of Millennials and Baby Boomers, who will be characterized by the utilization of information technology and the demand for flexibility in human resource management, will have a significant impact on the future of business. This study will conduct an additional test of the gen-Z effect, as the results of the previous test yielded inconclusive results. The phenomenon of Generation Z employees in Indonesia resigning when dissatisfied with their job can be understood through various motivational and environmental factors. Lestari and Perdhana (2023) highlights the importance of competence (including Accounting Information System), compensation, and flexibility as key motivational factors for Generation Z in Indonesia. When these needs are not met, it may lead to dissatisfaction and subsequent resignation. Additionally, the study emphasizes the significance of strong organizational branding and an inclusive work environment to attract and retain this cohort (Lestari & Perdhana, 2023). However, effective retention strategies that align with their values and expectations can mitigate

this trend (Winarno et al., 2023). Understanding and addressing these factors is crucial for organizations aiming to reduce turnover among Generation Z employees.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 The Organizational Behavior Theory

Several theoretical perspectives can be applied to understand the phenomenon of employee resignation, such as organizational justice, managerial justice, organizational culture, and the relationship between the organization and its employees. The fairness of the company, quality of the relationship between employees and the organization, and the organization's culture can all influence an employee's decision to resign from their position. It can be posited that employees will be more satisfied with their work if their employer has competent human resources in the field of accounting. This enables employees to prepare accurate and relevant financial statements, thereby enhancing their job satisfaction (Kar et al., 2023; Buchanan and Huczynski, 2024).

Previous study (Subekhi & Jauhar, 2012) identified several factors influencing organizational behavior, including: 1) An increase in job satisfaction has been shown to influence the behavior of individuals within an organization. The satisfaction of an individual in their role is contingent upon the rights and privileges they afford as a consequence of their employment. 2) The reduction of absenteeism: The act of an individual being absent from work, whether through illness, injury, or other reasons, has a negative effect on the effectiveness and efficiency of an organization. 3) Reduced employee turnover rates: The term "turnover" refers to the voluntary departure of employees or members from an organization or company. These factors influence the behavior of the organization or company in question. 4) Increased productivity: An organization is deemed productive if it is able to achieve its objectives in a satisfactory manner and in accordance with the specified targets. These factors include time, cost, and outcomes (Hasibuan, 2015; Mulyadi, 2015).

2.2 Stewardship Theory

In the context of stewardship theory, managers behave in accordance with the collective interests of the organization. In the event that the owner and servant are not the same, the servant will endeavor to collaborate rather than oppose. This is because stewards consider the interests of the organization to be a rational basis for their actions, given that stewards are primarily concerned with the achievement of organizational goals (Donaldson & Davis, 1991). Stewardship theory posits that management should adopt a service-oriented approach whereby they serve the interests of their stakeholders. The emergence of this theory is also attributed to the prevalence of individuals acting in

accordance with their desires and interests. There was an agreement between the management (steward) to provide a comprehensive, accurate, and up-to-date information system. Employees (principals) are expected to focus their skills and knowledge on ensuring that the internal control system functions effectively to generate high-quality accounting data, based on mutual trust and in alignment with organizational objectives (Sitorus & Murwaningsari, 2019). A high-quality accounting information system is a prerequisite for the successful fulfilment of all assigned duties and obligations in accordance with the prevailing regulations (Jarrah & Amin, 2022). The aforementioned discussion illustrates that management (stewardship) will fulfil its duties and responsibilities in the interest of the broader community (the public) to achieve societal well-being. It can be reasonably assumed that employees are more satisfied with their work if their employer has a robust accounting system in place. A robust accounting system can assist employees in preparing accurate and relevant financial statements, thereby enhancing job satisfaction, and reducing the likelihood of employees seeking employment elsewhere.

2.3 Hypothesis Development

2.3.1 Accounting Information Systems and Resignation Intentions

The present study is based on organisational behaviour theory as it relates to AIS and resignation. It suggests that factors such as organisational culture, employee competence, and effective AIS implementation may contribute to a work environment that supports employee retention. However, further research would be required to explicitly link organisational behaviour theory with resignation within the AIS context (Ayoub et al., 2020; Syah et al., 2019). The use of an inadequate accounting information system can lead employees to quit their jobs. Ideally, a well-functioning information system can decrease employee retention by streamlining data processing and financial information management (Sharma & Pareek 2019). By using integrated accounting information systems, financial data can be monitored and controlled in real time, reducing the risk of data loss or theft and facilitating informed decision-making (Azevedo et al., 2020; Bassani et al., 2021). In a previous study, Bassani et al. (2021) found a negative correlation between the implementation of an accounting information system and an intention to resign. Previous research suggests that poorly designed accounting information systems can impede employees' ability to adapt to change because of unclear and ambiguous communication, which can lead to employee turnover (Alvesson, 2019). In addition, Azevedo et al. (2020), Bassani et al. (2021), and Alvesson (2019) support the notion that a well-functioning information system can decrease employee turnover intentions.

H₁: There is a negative relationship between the accounting information systems and resignation intentions

2.3.2 Accounting Information Systems and Job Satisfaction

According to the stewardship theory, which posits that stewards share the same perspective as principals and prioritize organizational objectives over their own interests (Donaldson & Davis, 1991), the purpose of an accounting information system is to guide the organization towards more favorable outcomes while also considering employee satisfaction. Previous research by Anugrahayu and Meiriyani (2024), Arumiasih and Dewi (2021), and Handini (2020) suggests that user satisfaction is a response to the use of accounting information systems. This suggests that users are satisfied with the system in question. The study found a positive correlation between e-government maturity and public sector employee satisfaction, particularly in relation to accounting information systems (Waladali and Rabaiah, 2022). To ensure the success of their accounting information systems, organizations must ensure that they are seamlessly integrated and aligned with the needs of all stakeholders (Elsharif, 2018). Palanisamy and Sushil (2001) examined the relationship between the contribution of users of accounting information systems and their success. This relationship has a significant impact on the success of these systems in several ways, including user satisfaction.

H₂: There is a positive relationship between accounting information systems and job satisfaction

2.3.3 Job Satisfaction and Resignation Intentions

Job satisfaction refers to a positive viewpoint towards one's occupation, and it is a crucial factor influencing employee turnover and performance (Griffin et al., 2008; Piotrowski et al., 2022). High levels of occupational stress are closely related to employee motivation and productivity, and they are considered a significant predictor of job satisfaction (Wang et al., 2020). The loss of job satisfaction due to workplace pressure is connected to increased employee turnover and decreased individual performance (Andreas, 2022; Lee & Liu, 2021). Previous research by Fajri et al. (2023) suggests that job satisfaction has a negative impact on employee turnover intentions. Conversely, dissatisfaction arises when an employee contemplates leaving their position because they expect to find a more fulfilling role elsewhere (Richardson et al., 2008). Several studies (Fajri et al., 2023; Wang et al., 2020; Andreas, 2022; Lee & Liu, 2021) support the notion that job satisfaction negatively affects turnover intention.

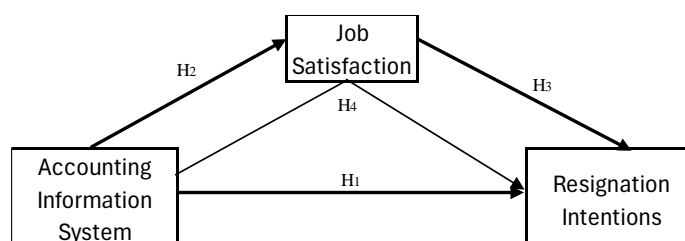
H₃: There is a negative relationship between job satisfaction and resignation intentions

2.3.4 Accounting Information Systems, Job Satisfaction, and Resignation Intentions

Theoretically, employees are more satisfied when accounting information systems are in place, which reduces the likelihood of resignation. The availability of information that supports managerial performance is linked to job satisfaction. The term 'job satisfaction' is defined as an individual's attitude towards their role (Dewar & Werbel, 1979). Accounting information management can monitor, identify, and resolve issues, as well as evaluate performance. Previous study has indicated that job satisfaction is a key factor influencing employees' decisions to remain with a company. It can be posited that job satisfaction is an individual phenomenon, with each employee experiencing it in a distinct manner (Rusdiyanto & Riani, 2015). A disgruntled employee is likely to seek alternative employment with the expectation that their new employer will be more satisfactory (Yuda & Ardana, 2017). Accounting Information System (AIS) has been shown to improve financial reporting accuracy (Kimani, 2024), which could reduce stress and job dissatisfaction among employees responsible for financial reporting. Conversely, if Accounting Information System (AIS) is not properly managed or if employees are not adequately trained, this could lead to dissatisfaction and increased resignation rates (Saeidi & Prasad, 2019). In a study conducted by Scanlan and Hazelton (2019), it was proposed that job satisfaction acts as a mediator between professional identity and intention to resign.

H₄: Accounting Information Systems influence resignation intentions mediated by job satisfaction

Figure 1
Research Model



III. RESEARCH METHOD

3.1 Data Collection and Analysis

The study utilized primary data from an online questionnaire administered via Google Forms to employees in the accounting, finance, and tax sectors in various

positions. To enhance the novelty of this study, the researcher divided the respondents into two groups: Generation Z and non-Generation Z (Table 2). This allowed for a more nuanced analysis of Generation Z's influence on the issue at hand. The parameters of the accounting information system, job satisfaction, and intention to resign were measured using a questionnaire as a data collection instrument based on a previous study. Various statistical testing techniques were employed, including validity, reliability, and hypothesis testing. The study employed a Likert scale, with values ranging from 1 to 6, to gauge respondents' opinions and perceptions. It was hoped that no neutral responses would be forthcoming (Sugiyono, 2017). This study employs mediation analysis to examine the impact of Accounting Information Systems (AIS) on the intention to leave, with job satisfaction as a mediator.

Table 1
Variable Measurement

Variables	Total Indicator	References
Accounting Information Systems (SIA)	10	Algrari & Ahmed (2019)
Job Satisfaction (KKJ)	10	Slamet & Wahyuningsih(2022)
Resignation Intentions (RSG)	10	Kyndt et. al. (2009) Elsafy & Oraby (2022)

According to Baron and Kenny (1986), the concept of mediation is evaluated by assessing the impact of the independent variable on the dependent variable both with and without the mediating variable. If the independent variable does not have a direct effect on the dependent variable after accounting for the mediating variable, it is considered that the mediating variable is fully or perfectly mediating the relationship. On the other hand, if the influence of the independent variable on the dependent variable decreases after accounting for the mediating variable but remains statistically significant, it is referred to as partial mediation. The current study utilized SmartPLS version 3.2.9.

IV. RESULTS AND DISCUSSIONS

The initial section of the analysis involved the researcher analyzing the characteristics of the respondents in accordance with the data that had been provided. The following section presents respondents' characteristics. Table 2 indicates that the majority of the respondents in this study were male (40 respondents, 33%), while the remaining respondents were female (80 respondents, 67%). Another noteworthy aspect of this study was the distribution of respondents by age. The largest age group was those under 30 years (Gen Z), with 91 out of a total of 120 respondents. Furthermore, the largest proportion of respondents in the study was at the staff level, accounting for 51% of the total, while the smallest proportion was at the top management level, with only six

respondents (28%) in this category. In terms of educational attainment, the majority of respondents had completed undergraduate studies (90 respondents, 75%), while the smallest proportion had completed postgraduate studies (10 respondents, 8%).

Table 2
Respondent Characteristics

Characteristics	Category	Respondent	%
Gender	Male	40	33%
	Female	80	67%
Age	< 30 years	91	76%
	30 - 50 years	25	21%
	> 50 years	4	3%
Department	Finance	48	40%
	Accounting	62	52%
	Tax	10	8%
Position	Top Management	28	23%
	Middle Management	31	26%
	Staff	61	51%
Academic Level	Senior High School	20	17%
	Undergraduate	90	75%
	Postgraduate	10	8%
Employee Status	Permanent	57	48%
	Contract	63	52%
Tenure	< 3 years	75	63%
	3 - 5 years	15	13%
	> 5 years	30	25%

Source: Data analysis results – N =120 (2024)

Subsequently, the researcher sought to ascertain the validity and reliability of the indicators employed in the study with the aim of obtaining the most optimal analytical results. This was achieved by examining the outer-loading values associated with each indicator variable. An indicator was deemed acceptable if its outer loading value exceeded 0,7 (Hair et al., 2022). From the data presented in Figure 2, it can be concluded that 9 out of 10 (90%) indicators for the variable of Accounting Information Systems are valid. The outer loading values for 10 of the 10 (100%) indicators of Job Satisfaction and 6 of the 10 (60%) indicators of Intent to Resignation Intentions were found to be greater than 0,7, indicating that these indicators are valid and suitable for further analysis.

4.1 Composite Reliability, AVE, and R-square

The reliability of the variables in the Accounting Information System, Job Satisfaction, and Intention to Resign sections of Table 3 are deemed acceptable and

reliable, as indicated by the values of the reliability coefficients, which exceed 0. The composite reliability value was 0,70, and the AVE value, which indicates convergent validity, was greater than 0,50. The effect of the Accounting Information System variable on job satisfaction is 58,7%. This suggests that the Accounting Information System variable can account for 58,7% of the variation in job satisfaction, leaving 41,3% to be explained by other factors not examined in this study.

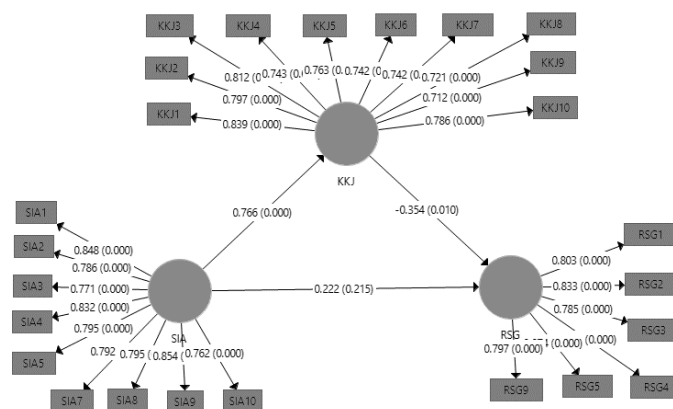
Table 3
Composite Reliability, AVE dan R-squared (R²)

Variables	Composite Reliability	AVE	R Square
Accounting Information Systems (SIA)	0,943	0,647	
Job Satisfaction (KKJ)	0,934	0,588	0,587
Resignation Intention (RSG)	0,922	0,662	0,054

Source: Data analysis results – N =120 (2024)

The results of the testing conducted by Sarstedt et al. (2021) indicated that the R square value for the variable was within the moderate influence range. The extent to which the Accounting Information System influences the intention to resign is estimated at 5,4%. This implies that the Accounting Information System accounts for 5,4 proportion of the variance in the intention to resign. The remaining 94,6% are attributed to other variables, which can be considered to exert a relatively weak influence.

Figure 2
Structural Model Test Results Obtained via Bootstrapping



Source: Data analysis results (2024)

Table 4 shows the average value of all variables used in this study is greater than the standard deviation, indicates that the variables used do not have high data variability; therefore, it can be said that the data used in this study are quite good. In addition, from the average value, it can be concluded that the average answer for the SIA and KKJ

variables is 'agree' because it is close to 5 (4,96; 4,98) while the average respondent's answer to the RSG variable is 'somewhat disagree' because it is close to 3 (3,16).

Table 4
Statistic Descriptive

Variables	Code	N	Average	Maximum	Minimum	Std.Dev
Accounting Information System	SIA	120	4,96	6,00	1,00	1,13
Job Satisfaction	KKJ	120	4,98	6,00	1,00	1,13
Resignation Intention	RSG	120	3,16	6,00	1,00	1,72

Source: Data analysis results – N =120 (2024)

4.2 DISCUSSIONS

4.2.1 Accounting Information Systems (SIA) and Resignation Intentions (RSG)

Table 5 indicates that the significance value of the Accounting Information System (SIA) in relation to Resignation Intention is 0,215, which is greater than 0,05. This finding implies that the hypothesis that a high-quality accounting information system has a negative effect on the risk of employee resigning is rejected. This study did not identify the implementation of effective accounting information systems as a significant factor influencing employee resignation decisions. In general, employees resign due to a number of factors, including a lack of appreciation for their work, a perception of bias in the company's promotion system, and a lack of opportunity for advancement. There is no opportunity for promotion, the remuneration remains unchanged despite an increase in workload, the working environment is less conducive, and there is a lack of harmony between supervisors and colleagues (Applebaum et al., 2010).

Table 5
Regression Analysis

Hypotheses	Descriptions	Path Coefficient	P value
H1	SIA → RSG	0,222	0,215
H2	SIA → KKJ	0,766	*0,000
H3	KKJ → RSG	-0,354	*0,010

Notes: *: P-Value 0.05; SIA: Accounting Information System; KKJ: Job Satisfaction; RSG: Resignation Intention

Source: Data analysis results (2024)

The results indicate that the significance of accounting information as a factor in resignation has not yet been fully appreciated. However, upon further investigation, employees in the finance, accounting, and tax departments should prioritize this information as a primary concern, as the company's continued viability hinges on it. Hui (2021) suggests that organizational strategies, which could be supported by effective accounting Information Systems, affect employee perceptions and attitudes, thereby

influencing turnover intentions. Moreover, Li and Zhou (2013) highlight the role of perceived organizational support in mitigating negative outcomes such as turnover intention. Efficient AIS could contribute to a perception of organizational support by providing accurate and timely information, which is essential for decision-making and performance evaluation. The findings were inconsistent with those of previous studies (Azevedo et al. 2020; Bassani et al. 2021; Alvesson 2019).

4.2.2 Accounting Information System (SIA) and Job Satisfaction (KKJ)

Table 5 indicates that the significance value of the Accounting Information System (SIA) in relation to Job Satisfaction (KKJ) is less than 0,05 (0,000), thereby supporting the hypothesis that the Accounting Information System (SIA) variable has a positive influence on Job Satisfaction (KKJ). The findings of this study align with stewardship theory, which posits that stewards have a shared vision with principals, prioritizing organizational objectives over their personal ones (Donaldson & Davis, 1991).

The greater the quality of information provided by the accounting information system, the more accurate and relevant it is for decision making. Organizations must ensure the integration of their accounting information systems with the requisite degree of efficacy and responsiveness to the needs of all relevant stakeholders (Elsharif, 2018). Consequently, this affects user satisfaction. Previous study (Purwaningsih, 2010) on the successful implementation of an online information system in an integrated service delivery system revealed a significant and direct correlation between the quality of information and user satisfaction. The findings of this study are consistent with those of previous study (Waladali & Rabaiah, 2022; Anugrahayu & Meiriyani, 2024; Arumiasih & Dewi, 2021; Handini, 2020).

4.2.3 Job Satisfaction (KKJ) and Resignation Intentions (RSG)

Table 5 indicates that the significance value of job satisfaction in relation (KKJ) to Resignation Intentions (RSG) is 0,010, which is less than 0,05. This suggests that H3 is accepted. This indicates that job satisfaction has a significant positive effect on intention to resign. When employees are able to develop their abilities, they can utilize them to their fullest potential. He was aware that the organization offered the opportunity to enhance his skills. The loss of job satisfaction due to high workplace pressure will result in a higher turnover rate and lower individual performance (Andreas, 2022; Lee & Liu, 2021). It can be posited that employees who achieve their full potential will experience greater job satisfaction, which in turn will result in reduced intention to resign. The findings of this study align with those of previous study (Fajri et al., 2023; Wang et al, 2020). Andreas

(2022) and Lee and Liu (2021) also indicated that job satisfaction is a key factor in reducing the likelihood of employees leaving their organizations.

4.2.4 Accounting Information Systems (SIA), Job Satisfaction (KKJ) and Resignation Intention (RSG)

To determine the size of the indirect impact in a mediation analysis, researchers typically use the statistical formula known as Upsilon, with the following criteria: a high mediation effect is represented by (0,175), a moderate mediation effect is represented by (0,075), and a low mediation effect is represented by (0,01). The Upsilon v statistic, which quantifies the impact of the mediating variable, demonstrates the extent to which the mediating variable influences the structure of the study (Ogbeibu et al. 2021).

Table 6
Mediation Analysis with Upsilon-V

Hypothesis	Path Coefficient	p-value	Upsilon-V	Remarks
H4. SIA → KKJ → RSG	-0,271	*0,014	0,073	Low Impact

Notes: *: P-Value 0.05; SIA: Accounting Information System; KKJ: Job Satisfaction; RSG: Resignation Intention

Source: Data analysis results (2024)

Table 6 indicates that the indirect effect of Information Systems on resignation intention is mediated by job satisfaction. The indirect effect was -0,271 and the value of the significance test (0,014) was less than 0,05. The value of the indirect effect (0,073) indicates that job satisfaction plays a relatively low role in mediating the indirect effect of Accounting Information Systems on resignation intentions at the structural level.

In the 95% confidence interval, an increase in job satisfaction resulted in a 7,3% increase in mediating effect. The results of this study indicate that the indirect effect of the Information Systems accounting variable on resignation intentions is significant through the mediating variable of job satisfaction. A similar study found that professional identity had a negative impact on turnover intention through job satisfaction (Wang et al., 2020). In addition, while the direct impact of Accounting Information Systems on resignation intention is not explicitly approved in this study, the importance of organizational support systems, including information systems, in influencing employee turnover intention is evident. Effective AIS could indirectly affect turnover intention by enhancing job satisfaction, which are factors known to influence turnover intentions (Aburumman & Arabiat, 2021; Hui, 2021). Therefore, human resource managers must identify the organizational and personal factors that influence employee resignation intentions (Ahmad et al., 2010). This study supports the findings of Gupta and Yadav

(2017) that the relationship between variables differs when multiple variables are involved.

Consequently, the presence of a robust accounting information system is likely to engender positive job satisfaction, thereby prompting employees to refrain from resigning.

4.3 Additional Analysis (Gen Z Effect)

The researcher sought to investigate the influence of Accounting Information Systems on resignation intentions through the lens of the Gen-Z effects. The researcher analyzed the data by focusing on the largest proportion of respondents in the study, who were Gen Z individuals (76%).

Table 7
Comparative Regression between Gen Z (< 30 years) & Non-Gen Z (> 30 years)

Hypotheses	Gen Z (< 30 years)		Non-Gen Z (> 30 years)	
	Path Coefficient	P value	Path Coefficient	P value
AIS → RSG	0,216	0,214	0,544	0,041*
AIS → KKJ	0,787	0,000*	0,811	0,000*
KKJ → RSG	-0,328	0,038*	-0,958	0,000*

Notes: *: P-Value 0.05; SIA: Accounting Information System; KKJ: Job Satisfaction; RSG: Resignation Intention

Source: Data analysis results (2024)

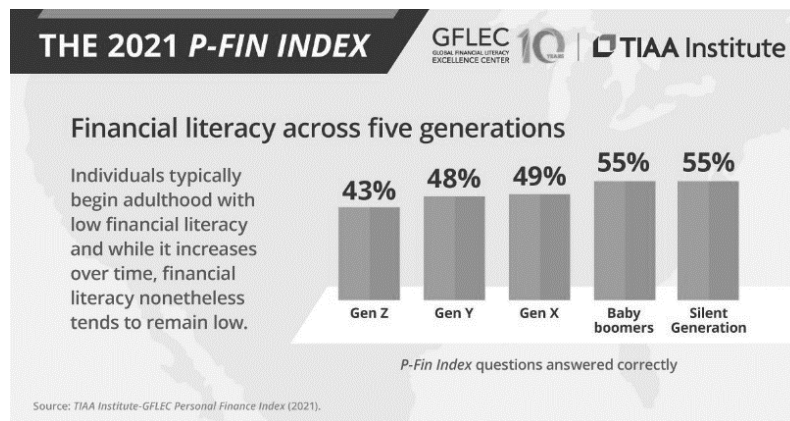
Table 7 illustrates the significance of the Accounting Information System variable in influencing Gen Z resignation intentions, with a value of 0.214 > 0.05. In contrast, the significance of the Accounting Information System variable in influencing non-Gen Z resignation intentions was 0.041 < 0.05. The results indicate that respondents in the Gen Z age group do not prioritize the quality and accuracy of accounting information systems in their decision to resign from their company. By contrast, respondents over the age of 30 demonstrated greater maturity in their consideration of the role of accounting information in the decision to resign from employment.

This finding is corroborated by the P-FIN Index 2021, which indicates that Gen Z has the lowest financial literacy levels across all financial health indicators. This finding reinforces the researchers' hypothesis that respondents have Gen Z characteristics. The Generation Z cohort did not consider the development of financial literacy as a significant priority when considering their professional future. This is despite the fact that the ability to make informed financial decisions is crucial for employees when considering whether to remain in their current position or seek alternative employment (TIAA Institute, 2021).

A comparison of the mediation effects between Gen Z and Non-Gen Z revealed a significant difference in characteristics. The results of the calculation of the Upsilon V value in Table 7 indicate that Gen Z and non-Gen Z exhibit distinct characteristics. The

indirect effect of Information Systems accounting on the desire to resign at the structural level was mediated by job satisfaction to a lesser extent than expected. In the 95% confidence interval for the Gen-Z age characteristic, increasing the role of job satisfaction resulted in a 6,7% increase in the mediation effect.

Figure 3
Financial Literacy Across Five Generations



Source: TIAA Institute (2021)

By contrast, job satisfaction plays a sizable role in mediating the indirect effect of information systems on resignation intentions for individuals over 30 years of age. The 95% confidence interval revealed that age had a significant impact on the mediating role of job satisfaction, with a value of 60.4%. Consequently, older individuals are less likely to resign, which supports the notion that financial literacy is essential for Gen-Z individuals when making significant career decisions. (Ridlo, 2012).

Table 8
The Characteristics of Upsilon-V in Gen Z and Non-Gen Z Individuals

Characteristics	Statistics	SIA → KKJ → RSG
Gen-Z	Path Coeficient	-0,258
	p-value	0,043*
	Upsilon v	0,067
	Remarks	Low Impact
Non-Gen Z	Path Coeficient	-0,777
	p-value	0,003*
	Upsilon v	0,604
	Remarks	High Impact

Notes: *: P-Value 0.05; SIA: Accounting Information System; KKJ: Job Satisfaction; RSG: Resignation Intention

Source: Data analysis results (2024)

Considering the significance and impact of this study, it is imperative that Gen-Z receives financial literacy education while still in secondary school. This environment is

conducive to the organic development of financial literacy among young people (Shan et al., 2023; Ghadwan et al., 2022). Future study should consider additional factors, including demographic, socioeconomic, psychological, and cognitive variables related to financial risk tolerance (FRT) (Shan et al., 2023; Zhu, 2019).

V. CONCLUSSIONS, LIMITATIONS AND SUGGESTIONS

5.1 Conclusions

The study results indicate that the Accounting Information System does not influence resignation intentions, whereas job satisfaction negatively affects this desire. Additionally, job satisfaction mediates the relationship between accounting information systems and resignation intentions, as confirmed by the indirect coefficient value. Given the competitive landscape, businesses must utilize their resources by integrating targeted information systems to achieve desired outcomes. Perceived organizational support is essential in reducing negative outcomes such as turnover intention. Efficient AIS can foster organizational support by providing accurate and timely information, crucial for decision-making and performance evaluation, thus contributing to the success of organizational control systems. Accounting information systems enhance employee satisfaction, making employees comfortable and reducing the need to resign, thereby boosting productivity and enabling the company to adapt to various challenges.

Moreover, this study provides new insights into the characteristics of Gen-Z individuals, which have not been previously considered significant in determining resignation intentions. The mediating effect of job satisfaction among Gen-Z individuals remains relatively weak in linking information systems to resignation intentions.

5.2 Limitations and Suggestions

This study advises companies to consider factors that influence employee turnover to reduce resignations. Specifically, it focuses on the quality of accounting information systems and employee satisfaction. This approach can diminish the number of employees contemplating resignations and positively impact operational activities. Implementing a strategic plan with short- and long-term goals, including education, training, and information technology, can address high turnover rates. Additionally, providing early financial education to younger employees fosters financial literacy, which influences their maturity and decision-making capabilities within the company.

Researchers interested in the impact of Accounting Information Systems on employee resignation intentions mediated by job satisfaction should explore additional variables such as information technology. Key factors influencing resignation intentions include information system quality, senior management support, technical skills of

employees, training programs, user confidence, and system usefulness. These factors align with those of the existing studies and theoretical models. Path analysis is recommended for a comprehensive data analysis.

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