

# Mitigating Precrastination: The Influence of Cohesion on Role Conflict and Proactive Personality Among Accountant Educators

Angelia Pribadi\*, Sumiyana Sumiyana, Choirunnisa Arifa, Suyanto Suyanto

*Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia*

---

## Abstract

This research explores the accountant educators with role conflict (high or low), proactive personality (confront or transform), and cohesion (high or low) categories who tend to engage in precrastination behaviour. This study discovered strategies that can mitigate precrastination behaviours and maintain high performance despite the complex responsibilities associated with these dual roles. This study builds on previous studies by introducing cohesion as therapy for someone with role conflict and a proactive personality, impacting their performance. Using an experimental methodology, we designed a cohesive model. We conducted a series of manipulations to assess the impact of cohesion levels (high or low) on accounting educators with role conflict (high or low). We used questionnaires to measure role conflict and proactive personality and apply the cohesive model. We used 115 data sets, which we were able to analyse. We analysed data using a non-parametric T-test. The result indicates that accounting educators with a high level of role conflict are more engaged in precrastination behaviour. That result described that accountant educators with high-level role conflict tend to complete tasks quickly without regard for output due to the pressure of multiple responsibilities. However, the findings also reveal that high cohesion can significantly reduce precrastination behaviours among those with high role conflict, particularly in individuals with confront-proactive personalities. This result suggests that cohesion (high or low) is an effective therapeutic intervention, helping accountant educators manage their responsibilities more effectively and compromise the quality of their performance in teaching, research, and community engagement. This result contributes to the practice that enhancing cohesion in academic and professional settings could be a key strategy in reducing precrastination and ensuring the development of competent accounting graduates who will enter the professional workforce. Moreover, policymakers must provide ongoing training and professional development to hone skills for teaching, time management, and effective learning strategies.

**Keywords:** Role conflict, proactive personality, cohesion, accountant educators, practitioners

---

## 1. INTRODUCTION

An accountant educator is a professional with the skill of education and has a role in educating and training students or other individuals to be competent accountants. This role was arranged with the Accounting Education Change Commission (AECC) in 1996; accountant educators should provide education about critical thinking about accounting concepts, training on how to communicate accounting information effectively to stakeholders, and they must integrate professional ethics in the curriculum to their student can face the ethical challenges in their carrier (Dixon, 2004; Wygal et al., 2014). Indonesia also regulates the accountant educator profession to educate students to become professional accountants in industrial practice. These rules are regulated in Undang-undang Republik Indonesia number 10 of 2005. That regulation explains that educators have three responsibilities, which are called Tridharma. Tridharma regulates educators in education, research, and community engagement. Accountant educators must fulfil all tasks every semester and report this Tridharma task to the education ministry. Indonesia has 19.778 accounting members; some are accountant educators, and others are accountant educators with practice as consultants, public accountants, internal auditors, etc. These roles have job complexity, which

---

\*Corresponding author. Tel.: +62-822 3309 4716  
E-mail: [angeliapribadi@mail.ugm.ac.id](mailto:angeliapribadi@mail.ugm.ac.id)

requires a lot of effort. Job complexity arises due to increasing task information and expectations to complete it all (Adipat et al., 2011). Accountant educators with practice face many responsibilities as an accountant educator and practice. They must fulfil Tridharma's duties and tasks as an accounting practice. Accountant educators with many responsibilities who cannot choose their priority tasks are confused about how to fulfil all their assignments. Hence, they tend to complete all tasks faster without caring about output level. Individuals who complete tasks faster to finish the other task simultaneously are called precrastination (Fournier et al., 2019; Raghunath et al., 2021). These responsibilities raise role conflict among accountant educators and threaten performance (Sumiyana & Sriwidharmanely, 2020). The role conflict consists of two kinds. First, high role conflict is the inability to prioritise tasks, thus impacting job stress (Maden-Eyiusta, 2021; Park & Nam, 2020; Sriwidharmanely et al., 2021; Sumiyana & Sriwidharmanely, 2020). Second, low role conflict refers to somebody who can choose the priority task and enjoy their job complexity (Sriwidharmanely et al., 2021; Sumiyana & Sriwidharmanely, 2020).

Precrastination term is different from procrastination. Precrastination refers to somebody fulfilling the task faster, even earlier than the expected time, without thinking through careful planning (Fournier et al., 2019; Gehrig et al., 2023; Raghunath et al., 2021; Rosenbaum et al., 2019). Precrastination is the opposite of procrastination, where a person postpones a task until the deadline approaches. Accountant educators with high role conflict tend to act in precrastination behaviour to fulfil all responsibilities on time. It causes them to neglect the quality of their teaching, research, and community engagement (Tridharma), as they are often preoccupied with other responsibilities outside of their role as educators. Tridharma tasks are not formal tasks. Thus, every accountant educator must guarantee their responsibility to stakeholders. Precrastination isn't negative behaviour if accounting educators care for their output quality. However, no educator can balance their many tasks and maintain their performance (Duff et al., 2023). If left unchecked, precrastination behaviour will impact the decreasing accounting quality they educate. Consequently, this would result in lower standards for accountants practising in the business industry, negatively affecting the country.

This study aims to introduce the best practices for accounting educators with role conflict, enabling them to maintain the quality of their performance as educators despite having extensive responsibilities. An accounting educator must teach relevant, accurate, and up-to-date content, employing effective teaching methods. Additionally, to foster soft skills development, the educator must ensure that students are capable of effective communication and teamwork and exhibit strong ethical conduct and responsibility. It is equally important for the educator to introduce students to the critical importance of transparency, accountability, and social responsibility in financial accounting practices.

Furthermore, accounting educators must develop and continuously revise curricula that align with the needs of stakeholders and the latest advancements in the accounting profession. They must also ensure that both themselves and their students uphold the highest standards of professional ethics in teaching and related activities, including integrity, objectivity, confidentiality, and professionalism. As part of their supportive activities, accounting educators must actively participate in professional endeavours, such as research, publication, seminars, and training sessions that advance accounting knowledge and professional practices.

This research explores accountant educators' proactive personalities to determine which proactive personality can guide accountant educators to face role conflict and minimise precrastination behaviour. A proactive personality is someone's ability to face environmental change with stability. These personalities consist of two kinds: confront and transform (Onyemah, 2008; Sriwidharmanely et al., 2021; Sumiyana & Sriwidharmanely, 2020). This research interrelates role conflict and proactive personality to discover which role conflict level and proactive personality can decrease precrastination behaviour. In addition, this research introduces cohesive as a therapy to accountant educators with role conflict to maintain and increase their performance. We combine role conflict, proactive personality, and cohesion as categories of accountant educators. For example, based on our data, accountant educators with high role conflict, confront proactive personalities, and high-level cohesion can reduce precrastination behaviour.

The uniqueness of this research lies in refining the studies conducted by Park and Nam (2020), Sumiyana and Sriwidharmanely (2020), and Maden-Eyiusta (2021), which delved into the intricate relationship between an individual's role conflict and the presence of specific proactive personality traits on their performance outcomes. At the same time, previous studies have established the connection between role conflict and performance within certain proactive personality categories. This research aims to expand upon these findings by introducing and examining the role of cohesion within this dynamic. Braun et al.'s (2020) study shows that cohesion is crucial to supporting a team, especially in high pressure. Cohesion is a sense of unity when facing a goal. This research shows that effective cohesion are directly relate to increasing performance.

In particular, this study categorises cohesion (Braun et al., 2020; Leo et al., 2015) into high and low levels and investigates how these varying levels of cohesion interact with accounting educators who are subject to different degrees of role conflict (high or low) and who exhibit distinct proactive personality traits (confront or transform). This research seeks to uncover how cohesion can influence the interplay between role conflict and proactive personality, aiming to mitigate precrastination behaviours among accounting educators.

This research introduces adaptation theory to explain cohesion level, which can guide accountant educators with role conflict and proactive personality to face their responsibilities and care for output quality. We use experiment methodology to design a cohesive model. We manipulate for cohesion and use questionnaires for measuring role conflict and proactive personality. The results show that accountant educators with high role conflict tend to engage in precrastination. In contrast, accounting educators minimise their engagement in precrastination when they make high cohesion with their colleagues even though they have high role conflict and confront-proactive personalities. This result shows that accountant educators must have high cohesion with their colleagues to maintain performance.

## **2. RESEARCH LITERATURE AND HYPOTHESIS DEVELOPMENT**

### **2.1. Adaptation Theory on Accounting Educator Responsibilities**

This theory describes how somebody adapts to negative experiences that cause negative stressors. Matthews and Ritter (2019) said that even though individuals experience adverse effects from stress factors, such as initial discomfort, in the end, they will return to normal levels. This process indicates that the positive or negative effects have a temporary nature. Accountant educators can adapt to situational change, as shown by their ability to solve academic and professional responsibility pressures. They must fulfil many responsibilities, such as teaching, research, and community engagement. Some accountant educators are also responsible for their accounting practice. Based on many responsibilities, accountant educators raise their perception of their situation. They are trying to navigate their condition to find the right balance.

Some strategies to solve their task complexity include separating roles, adjusting to job responsibility purposes, contriving to relational between the academic and practical world, or integrating roles to increase their performance balancing (Amrul Ichdan et al., 2023). Moreover, accountant educators are encouraged to be cohesive with their colleagues and be ready to face task complexity. Accountant educators who can face the complexity of their tasks will reduce careless behaviour with their efforts to fulfil responsibilities. They have the competency to develop their positive power.

### **2.2. Relationship Role Conflict with Precrastination**

Accountant educators have many responsibilities, such as teaching, research, and community engagement. Moreover, they have other duties as accountants practice. Many tasks come up in perception among accountant educators. Some feel confused about deciding which work to do first and postponing. According to Rizzo et al. (1970), role conflict arises from an unbalance between the expected and the real. Because of that, they feel unsatisfied with their performance. The role conflict occurs because somebody has two or more job descriptions, which confuses them. This work pressure hinders them from fulfilling the other task. Accountant educators face internal role conflicts in executing their functions and responsibilities. This research will present the interrelation between role conflict and precrastination.

Precrastination describes individuals who tend to fulfil their tasks earlier when they face many responsibilities (Raghunath et al., 2021; Rosenbaum et al., 2019). Precrastination is distinct from procrastination. Procrastination is an individual's behaviour which frequently postpones completing tasks (Rosenbaum et al., 2019). In the accountant educator context, precrastination occurs because of the pressure to finish administrative tasks and academics earlier. They will feel relieved because they can fulfil all tasks earlier and reduce their memory load (Patterson & Kahan, 2020). In addition, increasing precrastination behaviour caused job environment pressures with productive and efficient prioritises. Hence, they think they are encouraged to finish all responsibilities. However, this action will have negative effects, such as decreasing performance quality and generating mental pressure too quickly to make decisions without a straight review.

According to Sumiyana and Sriwidharmanely (2020), this research divides role conflict into two; we will relate it to the precrastination act. First, accountant educators perceive their roles as exhausting, which is apparent in the high role conflict. Accountant educators with high role conflict feel surfeit, and their performance decreases. This exhaust guides them to finish their task too quickly without notice to output. They will comply with all tasks in time to fulfil the other responsibilities. Second, the perception of their role conflict is easy to accomplish, and they

don't feel exhausted. It consists of low role conflict. An individual with low role conflict feels they can quickly and carelessly complete all jobs regarding task output.

Role conflict usually interrelates with the job complexity method. Park and Nam (2020) explain that individuals with high role conflicts will be bored with their activities. They perceive that their task will require high energy and effort. Then, accounting with high role conflict tries to find a short process to fulfil all their functions without considering output quality. The expedited job process without considering output is called precrastination (Fournier et al., 2019; Rosenbaum et al., 2019; Rosenbaum & Sauerberger, 2019). Precrastination is depicted when somebody fulfils their task earlier than the deadline. This behaviour occurred to decrease the mentality pressure of unfinished tasks. This activity looks like productivity at first sight, but they don't have careful planning because of a time limit. They don't have some time to think about efficient strategy or deeply. They will feel free from tasks quickly but don't care about quality performance. Sumiyana and Sriwidharmanely (2020) said that individual with a burnout in their activity would decrease their performance. We contended that accountant educators with task complexity would face the threat of precrastination, especially for accountants who practice as lecturers. They should fulfil the Tridharma task and also the task as practice at the same time. Accountant educator who has high role conflict, it means they have burnout with their task and it influences to precrastination behaviour and the lastly, decreases performance. Accountant educator must maintain their performance and try to find a solution to fill it. This research shows that accountant educators with role conflict still have the potential to improve their performance without concise the process. This model needs to be implemented by accountant educators who have job complexity.

### **2.3. Impact of Proactive Personality on Precrastination**

A proactive personality is strongly oriented to environmental management, finding solutions, and making strategic decisions. Individuals who have proactive personalities can have stable attitudes when facing circumstances change. Hence, they can take the initiative to anticipate, identify, and manage problems before they develop. Precrastination behaviour in the accountant educator context is important in detecting and solving it (Alikaj et al., 2021; Lai et al., 2021; McCormick et al., 2019). According to Onyemah (2008) and Sumiyana and Sriwidharmanely (2020), a proactive personality consists of two kinds. First, Transform a proactive personality, focusing on long-term changing and systemic development. Individuals with transform proactive personality can face situations change with stability. Hence, they can find new opportunities and fundamentally change the organisational system. Second, confront a proactive personality. Individuals with confront proactive personality tend to face the problem directly. They will make decisions quickly and immediately face new tasks.

Accounting educators with transform proactive personality can suppress precrastination behaviour because they can view every action as can impact the future. They will consider immediate action or strategies to solve their responsibility (Thomas et al., 2010; Yi-Feng Chen et al., 2021). Moreover, they can feel the long-term effect of fulfilling early complete tasks and take strategies with a full plan to ensure job quality. Hence, an accountant educator with a transform proactive personality cannot easily get caught up in completing tasks as quickly as possible because of psychological encouragement. Even though accountant educators with transform proactive personality are more reflective and strategic in reacting to problems, they still tend to act precrastination smoothly. Precrastination is usually disguised by their motivation for problem-solving, avoiding uncertainty, and maintaining a condition or situation. Otherwise, accountant educators will confront proactive personalities vulnerable to act precrastination. Even though this personality is reliable enough to decide soon, it will be a risk for long-term decisions because long-term decisions need rigid consideration and a straight strategy (Diamond, 2005; Fischer, 2001; Yi-Feng Chen et al., 2021). A confront proactive personality is feeling compelled to complete the task immediately to avoid the discomfort of unfinished work, which is consistent with the pattern of precrastination.

### **2.4. Impact Cohesion to Precrastination**

According to Braun et al. (2020), cohesion occurs based on attraction to each other as a group member. Cohesion refers to group characteristics such as morale, efficiency, or spirit that make the group attractive to its members. Cohesion is a hub of interaction among individuals with similar characteristics, and this cohesion is binding for their members (Aruqaj, 2023; Bottoni & Addeo, 2024; Fenoaltea et al., 2023; Gächter et al., 2023; Tannir et al., 2024). In the accountant educator context, cohesion is the main role of reducing the precrastination act. Highly cohesive accounting educators are tightly bound to each other as they foster harmony among their colleagues, mutually motivating each other to fulfil the mandated task of higher education's Tridharma. The willingness to cohere can also extend to accounting educators with high role conflicts. Yet, they are willing to fulfil the Tridharma duties and other tasks of the accounting program.

Cohesion carried out by accountant educators with high role conflict impacts two possibilities. First, accountant educators with high role conflict use cohesion to speed up their work, which Fournier et al. (2019) and Rosenbaum et al. (2019) call precrastination. Second, cohesion arises among accountant educators who can suppress their desire to act precrastination. This research aims to demonstrate that although accountant educators have many responsibilities, they don't need to engage in precrastination. Instead, they only need to shift their cognitive perception to collaborate effectively with their colleagues in finding the best solution for their responsibilities. High cohesion in the accountant educator environment creates effective communication to understand task urgency more, decreasing the desire to fulfil their task earlier without careful consideration.

#### **2.4. Hypothesis Development of impact role conflict to precrastination**

Role conflict arises from an individual's inability to effectively prioritise their roles, responsibilities, and duties (Rizzo et al., 1970). The consequence of this role conflict is a decline in an individual's performance quality. As depicted in the research conducted by Onyemah (2008) and Sumiyana and Sriwidharmanely (2020), high role conflict levels can decrease individual performance. The performance decline among accountant educators is due to their inability to prioritise their responsibilities amidst their various tasks. Consequently, they tend to accelerate their work to complete another task before the deadline.

Accountant educators with high role conflict sacrifice their resources to complete tasks earlier, enabling them to move on to other assignments. Accountant educators frequently face uncertainty between administrative, academic, and managerial roles. This uncertainty can increase pressure because they feel trapped in a conflicting situation. Their primary motivation is to fulfil work targets rather than ensure output quality. This effort is a term for precrastination (Fournier et al., 2019). Referring to Fournier et al. (2019), Raghunath et al. (2021), and Gehrig et al. (2023), individuals who use precrastination because of their inability to coordinate their responsibilities effectively. Their failure leads them to shorten the time allocated for each task to ensure all tasks can be completed on time. Precrastination increases as a mechanism to decline pressure because of role conflict; those who hope to fulfil the task early can feel free and overcome the pressure.

On the contrary, accountants with low role conflicts clearly understand their expectations and role demands. Hence, they more ability to managing tasks with structures and effectively. Their ability decline accountant educator intention to act precrastination. They can maintain focus and performance quality and prioritise tasks in order of urgency. Based on this opinion, the hypothesis presented in H1 is as follows.

H1: Accountant educators with high role conflict are more precrastinated in completing their work than those with low levels.

#### **2.4. Hypothesis Development of Proactive Personality to Discover Precrastination Level**

Individuals who engage in precrastination are unlikely to do so suddenly without any triggering stimulus. This research suggests that the trigger for procrastination behaviour is high role conflict. However, it is also essential to consider the proactive personality of the individual engaging in procrastination. According to Onyemah (2008), individuals with a proactive personality are aware of what needs to be done and take responsibility when faced with challenging situations. They interpret 'crossroads' as an opportunity for making changes.

Furthermore, Onyemah (2008) and Sumiyana and Sriwidharmanely (2020) categorise proactive personality into transform and confront. Accountant educators with transform proactive personalities face complex tasks and responsibilities with stability and view their fettle as an opportunity. Consequently, they are less likely to engage in procrastination. In contrast, individuals with a confront proactive personality demonstrate their stability in facing tasks complexity by tackling tasks and executing them as mandated. However, this approach risks compromising the quality of their work outcomes. Accountant education, which confronts proactive personalities with complex tasks, merely addresses them without seeking the best opportunity for optimal solutions (Alikaj et al., 2021; Sumiyana & Sriwidharmanely, 2020).

Consequently, individuals with confront proactive personalities will distort their cognition when facing task complexity (Fournier et al., 2019; Rosenbaum et al., 2014; Rosenbaum & Sauerberger, 2019). When faced with complex responsibilities, accountant educators with a proactive personality tend to tackle tasks but process them quickly to complete other pending tasks. This approach minimally engages their cognitive faculties in task processing, as their primary goal is to finish the task promptly. Based on the above argument, this study formulates hypothesis 2 as follows.

H2: Accountant educators who confront proactive personalities are more precrastinated in completing their work than transform-proactive personalities.

## **2.5. Hypothesis Development of Role Conflict with Proactive Personality in Interaction**

A proactive personality illustrates an individual's level of stability when facing situational changes (Bateman & Crant, 1993; Crant & Bateman, 2000; McCormick et al., 2019) indicate that individuals with a proactive personality demonstrate initiative, enthusiastic actions, and behavioural changes to address these situational changes. They act under the goals they have set for themselves. Accountant educator with a proactive personality takes the initiative to resolve situational changes in their role conflict.

Onyemah (2008) and Sumiyana and Sriwidharmanely (2020) argue that individuals with a transform proactive personality not only maintain stability but are also capable of identifying opportunities arising from situational changes. Moreover, individuals with confront proactive personality often feel overwhelmed by numerous work responsibilities. Individuals who confront proactive personalities face situational change without trying to find new opportunities. After this, accountant educators with high role conflict and confront proactive personalities strive to complete their tasks as quickly as possible, usually within a very short time. This expedited effort aims to allow them to address other tasks of equal responsibility (Fournier et al., 2019; Raghunath et al., 2021). As a result of this approach, accountant educators pay less attention to the quality of their work due to low cognitive task execution. Based on this argument, the hypothesis formulated for H 3 is as follows.

H3: Accountant educators with high role conflict and confront proactive personalities are more precrastinated in completing their work than others

## **2.6. Hypothesis Development of Role Conflict, Proactive Personality and Cohesion in Interaction**

Task complexity is generally not the cause of role conflict. However, this role conflict arises from an individual's cognitive perception when faced with tasks that must be finished quickly, and the complexity of these tasks can exacerbate the individual's role conflict. Rizzo et al. (1970) revealed that role conflict arises from discrepancies between an individual's expectations and reality. When faced with complex tasks, individuals desire that these tasks be completed within the designated time frame. However, due to the equal weight of the tasks, their complexity further heightens the role conflict in their cognition, leading to job fatigue (Park & Nam, 2020). A situation that illustrates an individual's role conflict intensifying when confronted with task complexity is termed high role conflict. Conversely, a situation where an individual perceives task complexity as routine and does not experience cognitive role ambiguity is called low role conflict.

Accountant educators also serve as practitioners who inevitably face equally weighted task complexity situations. They expect to complete all tasks satisfactorily and on time. However, due to limited capabilities, meeting these expectations in full is challenging. This difficulty creates a dilemma between their role as accountant educators, responsible for fulfilling the tri dharma and other administrative tasks, and their role as practitioners, who are also accountable for client-related work. The position of role conflict is also intertwined with the discussion of proactive personality traits inherent in each individual (Maden-Eyiusta, 2021). Individuals experiencing role conflict who also possess a proactive personality are capable of addressing situational changes with stability. According to Onyemah (2008) and Sumiyana and Sriwidharmanely (2020), people with a transform proactive personality can find new opportunities in their environmental change. Otherwise, individuals with confront proactive personalities will face their fettle change without trying to find the best solution. This research shows that accountant educators with high role conflict become confused in prioritising their tasks. Then, based on Sumiyana and Sriwidharmanely (2020) study, individuals with high role conflict relate to confront proactive personality. The study shows that people with high role conflict only face their responsibility and resign in their condition. Consequently, individuals with high role conflict and confront proactive personalities decide to act precrastination. They will complete their tasks but pigeonhole the quality.

This research introduces a cohesive concept to describe that procrastination in accountant educators with high role conflict and confront proactive personalities will decrease. According to Carless and De Paola (2000), Friedkin (2004), Leo et al. (2015), Bottoni and Addeo (2024), and Tannir et al. (2024), cohesion is defined as the average strength of a group's ability to work as a team, resulting in mutual attachment among its members. This team strength originates from the attractiveness of the activities within the group, which is further reinforced by the diversity of its human resources. Cohesion here is depicted by an accountant educator's willingness to bond with colleagues for the completion of their assignments. High cohesion remains essential for individuals with high role

conflict and transform proactive personalities. The reason is that high cohesion serves as a guide for role clarity and supports the achievement of shared goals. Based on this argument, the hypothesis formulated for H 4 is as follows.

H4: Accountant educators with high role conflict, confront proactive personality, and high cohesion will decrease procrastination behaviour compared to others

### 3. RESEARCH METHODOLOGY

#### 3.1 Research Design and Participant

This research conducted a web-based experiment to test all proposed hypotheses. Furthermore, a 2×2×2 between-subject design demonstrates the sequential logic of role conflict and proactive personality within the cohesiveness condition. In particular, these two independent variables were role conflict (high-low) and proactive personality (confront-transform). Moreover, the authors positioned cohesion (high-low) as its experimental treatment, resulting in procrastination behavioural consequences of accounting educators. Therefore, the authors designed this research with an individual unit analysis based on its theoretical background. In addition, this study uses non-probability sampling to collect participants from accounting educators at all academic levels, such as instructors, lecturers, or professors. Likewise, this sampling range includes accounting practitioners who hold concurrent positions as educators to fulfil all arranged cells. Lastly, this research designs one-stepped graphs and interaction cells in Tables 1 and 2.

Table 1. Research Model Matrix A For H1 and H2

Precrastination		
Role Conflict	Proactive Personality	
	Confront	Transform
High	Cell 1	Cell 3
Low	Cell 2	Cell 4

Table 2. Research Model Matrix B For H3

Precrastination		
Role Conflict	Proactive Personality	
	Confront	Transform
High	Cell 1.1	Cell 3.2
Low	Cell 2.1	Cell 4.2

Note: 1) confront proactive personality; 2) transform proactive personality

Table 3. Research Model Matrix C For H4

Precrastination				
Cohesion	Role conflict and Proactive personality			
	Low	Cell 1.1a	Cell 2.1a	Cell 3.2a
High	Cell 1.1b	Cell 2.1b	Cell 3.2b	Cell 4.2b

Note: a) low cohesive; b) high cohesive

#### 3.2 Variable Measurement and Manipulated Treatment

This study measures two independent variables: role conflict and proactive personality. Moreover, cohesion as the independent variable is manipulated. All variables detect procrastination behaviour. Furthermore, the role conflict measures refer to the study by Rizzo et al. (1970), Onyemah (2008), and Montani et al. (2020). Then, Bateman and Crant (1993) and Sumiyana and Sriwidharmanely (2020) will be referred to to measure proactive personality. In addition, we manipulate the cohesion of participants' cognitive states to achieve high and low levels.

Furthermore, this study records the mean value of participant work outcomes to determine whether their cohesion is high or low. Moreover, we use a web system to access participants. We introduce the experiment requirement to participants, and if they agree with our requirement, they should make agree statement in the system. The system provides randomisation to groups 1 or 2. Group 1 is participants who get manipulation with low role conflict and low cohesion; instead, group 2 gets high role conflict and high cohesion. Then, they can access all our material. The materials consist of three steps. First, the participant should input their data biography and statement of agreement. Second, they should answer a questionnaire to measure role conflict and proactive personality. In the last step, participants should access manipulation material according to their group, which is randomised when they access it the first time.

Moreover, as long they complete the experiment manipulation, they can interact with their colleague provided by the system. We give interaction templates based on the case. We don't restrict their interaction. They can access interaction templates as much as possible. Then, we averaged interaction data to determine their cohesion level. When the sum of interactions is lower than average for all interactions, it is classified as low cohesion; otherwise, if the sum of interactions is higher than average for all interactions, it is classified as high cohesion.

### 3.3 Statistical Test

This study examines all hypotheses to compare cells according to hypothetical contents using a non-parametrically mean comparison test of the independent sample due to the limited number of participants. For instance, testing hypothesis 1, which explores the high role conflict of accountant educators, shows more precastination behaviour than low role conflict. It compares Cell 1&3 and Cell 2&4. Moreover, this study formulates comparative equations in models 1 to 4.

- H1: Cell-1&3 > Cell-2&4 (1)  
 H2: Cell-1&2 > Cell-3&4 (2)  
 H3: Cell-1.1 > Cell-2.1; 3.2&4.2 (3)  
 H4: Cell-1.1b < Cell-2.1a; 2.1b; 3.2a; 3.2b; 4.2a&4.2b except Cell 1.1a (4)

## 4. STATISTICAL RESULTS AND DISCUSSION

### 4.1. Descriptive Statistics

Table 4 shows that accounting educators with low role conflict, confront-proactive personality and high cohesion reached the highest precastination level. The mean value of Cell-2a is 1.02, and the standard deviation is 0.21, respectively, from 9 participants. In contrast, cell 4b has the lowest precastination behaviour. This cell contains 11 participants with a mean value of 0.85 and a standard deviation of 0.20. This descriptive statistic shows that an accounting educator with low role conflict, a confront-proactive personality, and low cohesion can potentially engage in precastination. Otherwise, an accounting educator will defuse precastination behaviour with low role conflict, transform-proactive personality and high cohesion. This descriptive statistic result means that a proactive personality and cohesive level can guide someone to increase or decrease precastination behaviour.

Table 4. Descriptive Statistic

Cohesive	Role conflict and Proactive personality			
	Cell 1.1a	Cell 2.1a	Cell 3.1a	Cell 4.1a
Low	n=8	n=9	n=29	n=21
	$\bar{x}$ =0.82	$\bar{x}$ =1.02	$\bar{x}$ =0.92	$\bar{x}$ =0.78
	$\sigma$ =0.33	$\sigma$ =0.21	$\sigma$ =0.36	$\sigma$ =0.22
High	Cell 1.1b	Cell 2.1b	Cell 3.1b	Cell 4.1b
	n=17	n=9	n=11	n=11
	$\bar{x}$ =0.67	$\bar{x}$ =0.98	$\bar{x}$ =0.92	$\bar{x}$ =0.85
	$\sigma$ =0.31	$\sigma$ =0.24	$\sigma$ =0.36	$\sigma$ =0.20

### 4.2. Measured Variables' Validity and Reliability

This study examined the validity and reliability of role conflict- and transform-proactive personality, measured with questionnaires. The corrected-item-total correlation is based on the r-product moment with a 0.182 minimal value. As a result, the corrected-item-total correlation value is 0.22 for minimal. That value indicates that the questionnaire is valid. Meanwhile, the reliability test result showed that 0.64 is the lowest value, with a benchmark value of 0.60 (Nunnally, 1967). This value indicates that the questionnaire is reliable.

Table 5. Validity and reliability result

Variables	Item	Corrected Item-Total Correlation	Cronbach's Alpha
Role Conflict	RC1	0.46	0.64



	RC2	0.43	
	RC3	0.22	
	RC4	0.47	
	RC5	0.45	
<b>Transform</b>	TT1	0.60	0.78
	TT2	0.47	
	TT3	0.62	
	TT4	0.64	
<b>Confront</b>	CF1	0.30	0.70
	CF2	0.35	
	CF3	0.44	
	CF4	0.48	
	CF5	0.35	
	CF6	0.47	
	CF7	0.50	

### 4.3. Mean-Rank Comparison Result

Table 6 shows that accounting educators with high role conflict differ in their procrastination behaviour with a p-value of 0.0029 and significant at 5%. However, based on the mean-rank value, the data do not support hypothesis H1. This result described that accounting educators with low role conflict tend to engage in procrastination. Therefore, this study is not relevant to Fournier et al. (2019), Sumiyana and Sriwidharmanely (2020), and Gehrig et al. (2023), which indicate that accounting educators with high role conflict tend to engage with procrastination. Moreover, a proactive personality shows the differences between confrontation and transformation. Even though not significant, the data shows that accountant educators with confront-proactive personalities tend to engage with procrastination compared to transform-proactive personalities. Therefore, this result does not support hypothesis H2 and Rosenbaum and Sauerberger (2019), Sumiyana and Sriwidharmanely (2020), and Alikaj et al. (2021) study. In addition, the data result of hypothesis H3, which is the first interaction variable, shows significance at 1% with a p-value of 0.010. However, this result does not support hypothesis 3, which describes that accounting educators with high role conflict and confront-proactive personalities tend to procrastinate compared to others. Therefore, it does not support the research of McCormick et al. (2019), Sumiyana and Sriwidharmanely (2020), and Raghunath et al. (2021). The last one, hypothesis H4, tests the second interaction variables of High role conflict, confront-proactive personality, and high cohesion. We use cohesion as the key variable of this research. The data shows a significance value of 1% and a p-value of 0.004, supporting hypothesis H4. This result illustrates that accounting educators with high role conflict, confront-proactive personality and high cohesion can reduce the desire to procrastinate behaviour compared to other cells. This result shows high cohesion can prevent someone from engaging in procrastination, even in high-role conflict. In addition, this result can introduce a reference that cohesion is the key variable to reducing procrastination behaviour. This argumentation is supported by Carless and De Paola (2000), Leo et al. (2015), and Sumiyana and Sriwidharmanely (2020) research.

Table 6. Statistic Test for Hypothesis

Hyp.	Mean-Rank Comparisons	'n	Mean-Rank	Mann-Whitney U	p-value
H1	Cell-1&3 > Cell-2&4	65 50	52.04 65.75	1237.500	0.029**
H2	Cell-1&2 > Cell-3&4	43 72	59.12 57.33	1500.000	0.781
H3	Cell-1.1 > Cell-4.1	25 90	42.76 62.23	744.000	0.010***
H4	Cell-1.1b < Cell-3.1a	17 90	34.32 57.72	430.500	0.004***

Note: \*\*\* Significant 1%; \*\*5%; \*10%

### 4.4 Discussion and Implications

By supporting the result, hypothesis 1 finds procrastination behaviour can occur when accounting educators have role conflict. This behaviour describes that when somebody is confused with their responsibilities, they tend to finish all tasks faster and complete other tasks in time. However, the result of hypothesis 2 shows that proactive personality doesn't show the significance of the difference in engagement between confront and transform to act procrastination. Somebody with a proactive personality can discover how to face a situation change. Accounting educator with proactive personalities has a different way to face their task complexity. Somebody with a confront-proactive personality will face the situation change without finding a new opportunity. They will follow the rules to fulfil their responsibilities. Unlike Confront, somebody with a transform-proactive personality will discover new opportunities when they face a situation change. This research describes that accounting educators with confront or transform-proactive personalities will find their way to face the climate exchange, and a confront-proactive personality is dominant in engaging with procrastination behaviour even though it is not significant.

Moreover, the first interaction between high role conflict and confront-proactive personality can reduce someone's engagement in procrastination. This result is the opposite of the hypothesis H3. However, this result shows that accounting educators with high role conflict and confront-proactive personalities never avoid difficult tasks. They face all their responsibility and never postpone every task. They will complete the priority task and, therefore, can reduce procrastination behaviour.

Furthermore, the second interaction of hypothesis 4 shows that cohesion can be the best solution for accounting educators with high role conflict. We use cohesive to describe that even though accountant educators have high role conflict, they still have the opportunity to maintain or increase their performance. However, we need to discover their proactive personality to determine the cohesive level they should have. Hypothesis H4 complements hypothesis H3 by including a cohesive level. The result shows that accounting educators with high role conflicts and confront-proactive personalities can maintain their performance using a high level of cohesion. Even though accountant educators can complete the priority task, they need to find more colleagues to help them with other assignments they cannot complete alone or find a way to fulfil all tasks. A high level of cohesion, standing in a person's mind, can discover new opportunities to fulfil their responsibilities.

The findings of this study have significant implications for human resource management, particularly among accounting educators. First, the research indicates that role conflict and proactive personality traits can influence accounting educators' procrastination behaviour. Therefore, educational institutions should exercise caution in assigning clear and realistic responsibilities to educators to reduce the risk of procrastination, which leads to a decline in work quality. Additionally, institutions could offer training or development programs to help educators understand and manage role conflict and maximise their proactive traits when facing changing situations.

The second implication is that this research highlights the importance of cohesion within teams of accounting educators, especially for those experiencing high role conflict. The practical implication is that institutions should encourage effective collaboration and communication among educators to enhance team cohesion. In doing so, educators facing role conflict can maintain or improve their performance. Fostering a supportive work environment where educators feel they can rely on their colleagues will be instrumental in reducing stress and enhancing work effectiveness. Implementing policies that support collaboration and the development of team cohesion can also be a crucial strategy for improving productivity and teaching quality in the accounting education environment.

## 5. CONCLUSION AND LIMITATION

This research describes that procrastination behaviour will occur in accountant educators with high role conflict. Accountant educators who are confused with their responsibilities tend to procrastinate to fulfil all their tasks quickly and can complete the other tasks in time. However, this study doesn't indicate that confront and transform-proactive personalities have significant ways of facing many responsibilities. Besides that, interaction results in high role conflict and confront-proactive personality, which demonstrates that accountant educators, with that interaction, can shorten their priority tasks to reduce procrastination behaviour. In addition, high cohesion also describes how accountant educators cannot fulfil all responsibilities without their colleagues' assistance.

The limitation of this study is that it is only for finite accounting educators. This means this study can't generate other studies except for the topic of accounting educators. Accounting educators have different responsibilities than other professions, so this research model should not be used to discover all studies outside this research topic. Researchers concerned with other issues must care about the specification of the main research and specification research object.

## REFERENCES

- Adipat, B., Zhang, D., & Zhou, L. (2011). The effects of tree-view based presentation adaptation on mobile web browsing. *MIS Quarterly*, 99-121.
- Alikaj, A., Ning, W., & Wu, B. (2021). Proactive personality and creative behavior: examining the role of thriving at work and high-involvement HR practices. *Journal of Business and Psychology*, 36(5), 857-869. <https://doi.org/0.1007/s10869-020-09704-5>
- Amrul Ichdan, D., Yuliansyah, & Maryani. (2023). Do mental model and creativity help employees to improve their job performance from their participation in the budgeting? *Cogent Business & Management*, 10(1), 2184228. <https://doi.org/https://doi.org/10.1080/23311975.2023.2184228>
- Aruqaj, B. (2023). An integrated approach to the conceptualisation and measurement of social cohesion. *Social Indicators Research*, 168(1), 227-263.
- Bateman, T. S., & Crant, J. M. (1993). The proactive component of organisational behavior: A measure and correlates. *Journal of Organisational Behavior*, 14(2), 103-118. <https://doi.org/10.1002/job.4030140202>

- Bottoni, G., & Addeo, F. (2024). The Effect of Social Cohesion on Subjective Individual Quality of Life in European Countries. *Social Indicators Research*, 171(3), 1111-1133.
- Braun, M. T., Kozlowski, S. W., Brown, T. A., & DeShon, R. P. (2020). Exploring the dynamic team cohesion–performance and coordination–performance relationships of newly formed teams. *Small group research*, 51(5), 551-580. <https://doi.org/10.1177/1046496420907157>
- Carless, S. A., & De Paola, C. (2000). The measurement of cohesion in work teams. *Small group research*, 31(1), 71-88.
- Crant, J. M., & Bateman, T. S. (2000). Charismatic leadership viewed from above: The impact of proactive personality. *Journal of Organisational Behavior*, 21(1), 63-75. [https://doi.org/10.1002/\(SICI\)1099-1379\(200002\)21:1<63::AID-JOB8>3.0.CO;2-J](https://doi.org/10.1002/(SICI)1099-1379(200002)21:1<63::AID-JOB8>3.0.CO;2-J)
- Diamond, M. (2005). Accounting education, research and practice: After Enron, where do we go? *European Accounting Review*, 14(2), 353-362.
- Dixon, K. (2004). Experiences of an accounting educator in Kiribati. *Accounting Education*, 13(3), 311-327.
- Duff, A., Lubbe, I., Hancock, P., & Marriott, N. (2023). Measuring accounting educators' views on the teaching–research nexus (TRN): an international comparative study. *Accounting Education*, 32(4), 382-408.
- Fenoaltea, E. M., Meng, F., Liu, R.-R., & Medo, M. (2023). Phase transitions in growing groups: How cohesion can persist. *Physical Review Research*, 5(1), 013023.
- Fischer, C. (2001). Read this paper later: procrastination with time-consistent preferences. *Journal of Economic Behavior & Organization*, 46(3), 249-269.
- Fournier, L. R., Coder, E., Kogan, C., Raghunath, N., Taddese, E., & Rosenbaum, D. A. (2019). Which task will we choose first? Procrastination and cognitive load in task ordering. *Attention, Perception, & Psychophysics*, 81, 489-503.
- Friedkin, N. E. (2004). Social cohesion. *Annu. Rev. Sociol.*, 30, 409-425. <https://doi.org/10.1146/annurev.soc.30.012703.110625>
- Gächter, S., Starmer, C., & Tufano, F. (2023). Measuring “group cohesion” to reveal the power of social relationships in team production. *Review of Economics and Statistics*, 1-45.
- Gehrig, C., Münscher, J.-C., & Herzberg, P. Y. (2023). How do we deal with our daily tasks? Procrastination and its relationship to personality and other constructs. *Personality and Individual Differences*, 201, 111927.
- Lai, F.-Y., Lin, C.-C., Lu, S.-C., & Chen, H.-L. (2021). The Role of Team–Member Exchange in Proactive Personality and Employees' Proactive Behaviors: The Moderating Effect of Transformational Leadership. *Journal of Leadership & Organizational Studies*, 15480518211034847. <https://doi.org/10.1177/15480518211034847>
- Leo, F. M., González-Ponce, I., Sánchez-Miguel, P. A., Ivarsson, A., & García-Calvo, T. (2015). Role ambiguity, role conflict, team conflict, cohesion and collective efficacy in sport teams: A multilevel analysis. *Psychology of Sport and Exercise*, 20, 60-66. <https://doi.org/10.1016/j.psychsport.2015.04.009>
- Maden-Eyiusta, C. (2021). Role conflict, role ambiguity, and proactive behaviors: does flexible role orientation moderate the mediating impact of engagement? *The International Journal of Human Resource Management*, 32(13), 2829-2855.
- Matthews, R. A., & Ritter, K.-J. (2019). Applying adaptation theory to understand experienced incivility processes: Testing the repeated exposure hypothesis. *Journal of Occupational Health Psychology*, 24(2), 270.
- McCormick, B. W., Guay, R. P., Colbert, A. E., & Stewart, G. L. (2019). Proactive personality and proactive behaviour: Perspectives on person–situation interactions. *Journal of Occupational and Organizational Psychology*, 92(1), 30-51. <https://doi.org/10.1111/joop.12234>
- Nunnally, J. C. (1967). *Psychometric Theory* (1 st ed.). McGraw-Hill.
- Onyemah, V. (2008). Role Ambiguity, Role Conflict, and Performance: Empirical Evidence of an Inverted-U Relationship. *Journal of Personal Selling & Sales Management*, 28(3), 299-313. <https://doi.org/10.2753/PSS0885-3134280306>
- Park, H. I., & Nam, S. K. (2020). From role conflict to job burnout: A mediation model moderated by mindfulness. *The Career Development Quarterly*, 68(2), 129-144. <https://doi.org/10.1002/cdq.12218>
- Patterson, E. E., & Kahan, T. A. (2020). Procrastination and the cognitive-load-reduction (CLEAR) hypothesis. *Memory*, 28(1), 107-111.
- Raghunath, N., Fournier, L. R., & Kogan, C. (2021). Procrastination and individual differences in working memory capacity. *Psychological Research*, 85(5), 1970-1985.
- Rizzo, J. R., House, R. J., & Lirtzman, S. I. (1970). Role conflict and ambiguity in complex organisations. *Administrative Science Quarterly*, 150-163. <https://doi.org/10.2307/2391486>
- Rosenbaum, D. A., Fournier, L. R., Levy-Tzedek, S., McBride, D. M., Rosenthal, R., Sauerberger, K., Vonderhaar, R. L., Wasserman, E. A., & Zentall, T. R. (2019). Sooner rather than later: Procrastination rather than procrastination. *Current Directions in Psychological Science*, 28(3), 229-233.
- Rosenbaum, D. A., Gong, L., & Potts, C. A. (2014). Pre-crastination: Hastening subgoal completion at the expense of extra physical effort. *Psychological Science*, 25(7), 1487-1496.
- Rosenbaum, D. A., & Sauerberger, K. S. (2019). End-state comfort meets pre-crastination. *Psychological Research*, 83, 205-215.
- Sriwidharmanely, S., Sumiyana, S., Mustakini, J. H., & Nahartyo, E. (2021). Encouraging positive emotions to cope with technostress's adverse effects: insights into the broaden-and-build theory. *Behaviour & Information Technology*, 1-14. <https://doi.org/10.1080/0144929X.2021.1955008>
- Sumiyana, S., & Sriwidharmanely, S. (2020). Mitigating the harmful effects of technostress: inducing chaos theory in an experimental setting. *Behaviour & Information Technology*, 39(10), 1079-1093. <https://doi.org/10.1080/0144929X.2019.1641229>
- Tannir, M., Mills, G., Krystallis, I., & Kalra, J. (2024). Governance, cooperation and coordination in large inter-organisational project networks: a viable system perspective. *International Journal of Operations & Production Management*, 44(3), 617-642. <https://doi.org/10.1108/IJOPM-08-2022-0485>
- Thomas, J. P., Whitman, D. S., & Viswesvaran, C. (2010). Employee proactivity in organisations: A comparative meta-analysis of emergent proactive constructs. *Journal of Occupational and Organizational Psychology*, 83(2), 275-300.
- Wygal, D. E., Watty, K., & Stout, D. E. (2014). Drivers of teaching effectiveness: Views from accounting educator exemplars in Australia. *Accounting Education*, 23(4), 322-342.
- Yi-Feng Chen, N., Crant, J. M., Wang, N., Kou, Y., Qin, Y., Yu, J., & Sun, R. (2021). When there is a will there is a way: The role of proactive personality in combating COVID-19. *Journal of Applied Psychology*, 106(2), 199.