



The Impact of Accounting Information Systems on Improving Job Performance Quality (An Analytical Study of the Opinions of a Sample of Accountants from Maysan Oil Company)

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Abstract: The purpose of this research is to analyze the effect of accounting information system to improve the quality of job performance in an applied study in the sample of the staff members of Missan Oil Company. In the era of digitalization, the role of accounting information system in supporting administrative and financial processes, improving information quality and improving the efficiency of organizational performance is growing, which is why the study is important. This research was descriptive analytical and questionnaire as the main data collection technique. 175 questionnaires were issued and 167 questionnaires were returned for statistical analysis in the software. The reliability test conducted using SPSS (cronbach alpha) showed that the measurement tool is reliable with a value of 0.931 which indicates the internal consistency of the items is good. Descriptive results indicated that the implementation of accounting information systems is done at a high level, and the mean score of the variables ranges from 3.98 to 4.12. Job performance was also at a high level with mean scores between 4.00 and 4.10, which denotes a positive perception from the employees about the efficiency of the system and its effect on job performance. Correlation analysis showed that there was a strong and significant positive correlation of accounting information systems to job performance, the correlation coefficient is 0.809, so the improvement of system quality will result in an increase in job performance. The results of regression analysis indicate that accounting information systems had a direct and significant effect on job performance with an explanatory model of 75.9% of the variance in job performance, which shows that the study had a strong explanatory model. Based on the findings the researchers have come to the conclusion that accounting information system (AIS) is an effective tool in improving efficiency, productivity, and work quality through the provision of accurate and timely information, minimization of errors, and the improvement of decision making. The study suggested that these systems should be continued to be developed, increased in ease of use, and employees need to be trained on how to use these systems, and the integration of the different systems should be strengthened to enhance company performance.

Keywords: Accounting information systems, quality of job performance.



1. INTRODUCTION

In With the evolution and advancement of technologies and digital transformation, the business landscape has experienced significant changes, where information becomes an essential strategic asset in facilitating administrative and financial decisions. In this context, accounting information systems have become a primary means of gathering, processing, and converting financial data into accurate and reliable information that aids in better oversight, better planning and better efficiency in the organizational processes.

On the other hand, job performance is an important measure of efficiency in human resources and is strongly affected by the effectiveness of the systems that can be used to do a job. Advanced accounting information systems can enhance the timeliness of work, minimize mistakes and improve work quality, thus effectively affecting the level of employee work performance and the productivity of the enterprise.

Based on this, the following goals were set for this study to show the effect of AIS on enhancing the quality of job performance on the basis of the opinion of a sample of employees of Missan Oil Company to know the nature of the relationship between the two variables and to show the role of these systems in improving the efficiency of the performance process and facilitating the decision-making process.

2. METHODOLOGY

First: Research Problem

The world of business has undergone rapid change as a result of technological developments and digital transformation, and information is an essential strategic asset to assist in decision-making in administration and finances. In this context, accounting information systems has become one of the most important devices for gathering, processing, and converting financial information into accurate and reliable information that can be used to enhance governance, planning and business processes.

On the other hand, effectiveness in systems for doing tasks is a major determinant of job performance, and thus the efficiency of human resources. Advanced accounting information systems contribute to improving the speed of completion, reducing errors, and raising the quality of work, which positively impacts employee performance and organizational productivity.

Based on this, this study aims to show the effect of accounting information systems on the improvement of the quality of job performance by knowing the views of a sample of employees in Missan Oil Company with the aim of determining the nature of the relationship between the two variables and demonstrate the role of these systems in improving the efficiency of performance and facilitating decision makers.

The main question What is the impact of accounting information systems on improving the quality of job performance?

Sub-questions:

1. What is the level of implementation of accounting information systems in the organization?
2. What is the level of job performance quality among employees?
3. Does the quality of accounting information systems affect job performance efficiency?
4. Does the speed and accuracy of accounting information contribute to improved performance?
5. Does the use of accounting technology reduce errors and improve productivity?

Second: Research Objectives

This research aims to achieve the following::

1. Identifying the level of application of accounting information systems in the organization.
2. Measuring the quality of employee job performance.
3. Analyzing the relationship between accounting information systems and job performance quality.
4. Determining the impact of accounting information systems on improving efficiency and productivity.

5. Providing recommendations to enhance the use of accounting information systems to achieve better job performance.

Third: The importance of the research

Theoretical importance:

1. This research contributes to enriching the literature related to accounting information systems and job performance.
2. It explains the relationship between accounting technology and organizational performance.
3. It provides a theoretical framework that can be used in future studies.

Practical importance:

1. It helps organizations improve their use of accounting information systems.
2. It supports decision-makers in developing employee job performance.
3. It contributes to reducing errors and increasing production efficiency.
4. It provides practical recommendations applicable to the Iraqi environment.

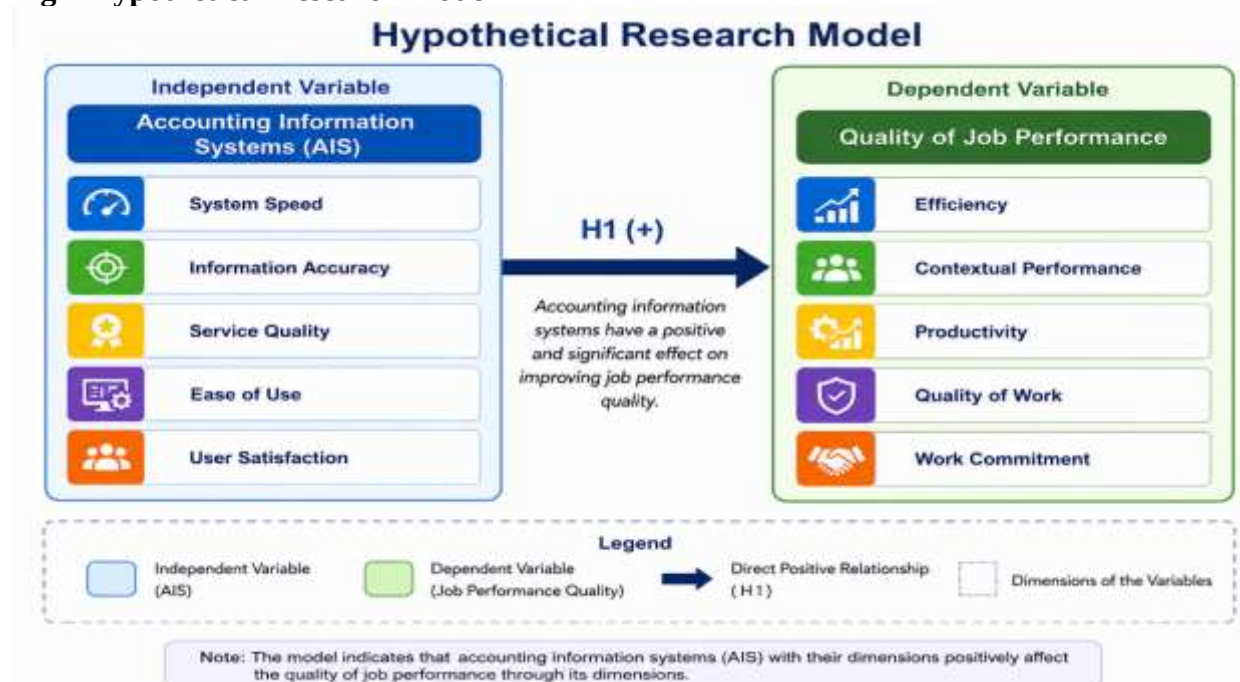
Fourth: Research hypotheses

Main hypothesis:

Accounting information systems have a statistically significant effect on improving job performance quality.

Fifth: Hypothetical research plan

Fig 1 Hypothetical Research Model



Sixth: Research population and sample

- **the society:** Missan Oil Company
- **Sample:** Employees in accounting and administrative departments (175) questionnaires were distributed, and (167) were returned and valid for statistical analysis.

Seventh: Research Methodology

- Methodology: Descriptive-analytical
- Tool: Questionnaire (Likert Scale)
- The program SPSS, Tests Cronbach's Alpha and decline

Section Two: Theoretical Framework

First: The concept of accounting information systems

He sees Romney and Steinbart[1] state that Accounting Information Systems represent an integrated system that includes human resources, technologies, procedures, and databases. It

works to collect, process, store, and transform financial data into useful and reliable information that meets the needs of decision-makers and contributes to supporting the functions of planning, control, and administrative decision-making, thereby enhancing the organization's efficiency and the effectiveness of its performance.

And he knows Hall defines accounting information systems as a system that relies on the integration of people, procedures, and technology in order to record and process financial transactions and prepare accounting reports that provide accurate and timely information, thereby supporting internal control and helping management to make sound decisions and achieve the organization's goals[2]

He pointed Grande argue that the effectiveness of accounting information systems is not limited to processing financial data, but is related to the quality of the information they produce. Accurate, reliable and relevant information improves the quality of administrative decisions and raises the level of organizational performance, making system quality one of the main factors in the success of organizations[3]

He confirmed Turner stated that accounting information systems have become one of the main pillars of digital transformation in organizations, as they contribute to automating accounting processes, improving the flow of information, enhancing integration between organizational units, as well as providing real-time information that helps management to make strategic decisions efficiently and effectively[4]

He sees Bodnar and Hopwood stated that accounting information systems play a pivotal role in enhancing internal control and risk management by providing effective mechanisms for monitoring financial operations and detecting errors and deviations, which enhances transparency and accountability and raises the level of confidence in accounting information within the organization[5]

He explained Soudani stated that the true value of accounting information systems lies in their ability to produce accurate, relevant, and timely information, as this information plays a fundamental role in reducing uncertainty, improving the quality of administrative decisions, increasing organizational efficiency, and achieving competitive advantage[6]

Second: The importance of accounting information systems

The importance of accounting information systems stems from their pivotal role in supporting administrative and financial operations, improving information quality, and enhancing organizational performance efficiency. In today's complex and rapidly changing business environment, accounting information has become a strategic resource no less important than material and human resources.

- 1- Accounting information systems contribute to improving the quality of accounting information by providing accurate, reliable, and timely data, thus helping decision-makers make informed decisions. Studies have confirmed that the quality of accounting information is one of the most important factors affecting the effectiveness of management decisions, especially in competitive environments.
- 2- These systems are vital for improving organization performance by saving time and effort in accounting procedures, making the process more effective and decreasing mistakes. Using electronic accounting systems allows for efficiently managing large amounts of data in a timely and accurate manner, resulting in higher productivity and quality of work[7]
- 3- Accounting information systems help enhance internal control by offering tools to track financial operations and identify any errors or manipulation. They also help in implementing control policies and procedures, thereby enhancing transparency and accountability within the organization.
- 4- These systems assist in strategic decision-making by supplying analytical information which enables the management to plan, predict and analyze performance. The literature suggests that advanced information systems are more effective in organizations in making strategic decisions effectively.

- 5- Accounting information systems helps support digital transformation and innovation that allows organizations to leverage modern technologies like cloud computing and data analytics that improve the way organizations compete in digital markets.

First: Dimensions of accounting information systems

Accounting information systems are multidimensional systems; their effectiveness cannot be evaluated through a single dimension, but rather through an integrated set of dimensions that reflect the system's quality, outputs, and impact on organizational performance. The model is considered DeLone & McLean for assessing the success of information systems. It is one of the most original and reliable models in this field, offering an integrated framework for evaluating the effectiveness of information systems through several interconnected dimensions.[8] Based on this model, the main dimensions of accounting information systems can be defined as follows:

- 2- **System speed** This dimension refers to the technical and technological characteristics of the system, such as **Speed, flexibility, ease of use, and reliability**. A high-quality system is able to process data quickly and accurately, and allows users to interact with it easily. Studies confirm that system quality directly affects its level of use and user satisfaction, and contributes to improving job performance by facilitating task completion and reducing errors[9].
- 3- **Information accuracy** This dimension is one of the most important dimensions of accounting information systems, as it reflects the accuracy, relevance, timeliness, and reliability of information. High-quality information helps management make effective decisions, while inaccurate information leads to incorrect decisions. The literature has confirmed that information quality is the decisive factor in the success of information systems, as it is directly related to the quality of decisions and organizational performance.
- 4- **Service quality**: This dimension reflects the level of technical support and services provided to users, such as quick response to problems, provision of training, and technical assistance. Studies indicate that service quality contributes to enhancing user satisfaction and increasing their reliance on the system, which leads to improved performance [10]
- 5- **System ease of use**: This dimension refers to the extent to which employees use the system in performing their daily tasks, both in terms of frequency and efficiency of use. Studies have shown that the actual use of a system is an important indicator of its success, as systems that are not used effectively do not achieve their intended value.
- 6- **User satisfaction**: It measures the degree of satisfaction with the system from the user's point of view related to usability, information quality and technical support. Literature shows that user satisfaction is one of the most critical measures of information systems success because it affects the system's continual use and the benefits that can be realized from the system.

Third: Job performance concept.

Job performance is a basic concept in human resource management, which describes the ability of an employee to carry out a job assignment efficiently and effectively, thereby improving the attainment of organizational goals. In today's changing paradigm of management thinking, performance is not just defined by outcomes, but also by the behaviours of people in the course of their work. From this perspective, job performance refers to the behaviors and activities that a person engages in to accomplish their job goals and the outcomes they obtain from these activities[11]. It is also described as the ability of a person to reach a standard or to reach a standard that is set by a person[12]. Job performance is a function of several factors including skills, level of motivation, organizational environment, and technology. By reading the literature, it is found that the information and tools used by employees greatly influence the performance, therefore, accounting information systems play an important role in improving the performance. Another important measure of organizational performance is job performance, which is indicative of the efficiency of human resources usage. High performing organizations can more effectively accomplish their objectives and create a sustainable competitive advantage[13].

Fourth: The importance of job performance

The importance of job performance stems from the fact that it represents the foundation upon which the efficiency and success of the organization are based, as it reflects the extent to which employees are able to achieve goals efficiently and effectively.

1. Job performance contributes to achieving high productivity, as improving employee performance leads to an increase in the volume of work completed and an improvement in the quality of results.
2. It helps improve work quality, as good performance leads to fewer errors and increased accuracy, thus enhancing customer satisfaction.
3. Job performance is an important tool in evaluating and developing employees, as it helps identify strengths and weaknesses, and informs training and development decisions.
4. It contributes to enhancing job satisfaction and organizational belonging, as employees feel satisfied when they perform well and receive appropriate recognition[14].
5. Job performance supports the achievement of the organization's strategic goals, as it represents the link between strategic plans and actual implementation.[15]

Second: Dimensions of job performance

Job performance is a multidimensional concept, encompassing not only the measurement of results but also the behaviors and efforts an individual makes while performing their job. Campbell's Performance Model This provides a fundamental framework for interpreting performance, distinguishing between task-based and contextual performance, as well as their associated behavioral dimensions. Based on recent literature the main dimensions of job performance can be identified as follows:

1. **Efficiency** This dimension refers to an individual's ability to perform the basic tasks associated with their job efficiently and effectively. This dimension is fundamental in performance evaluation, as it reflects the extent to which the required job objectives have been achieved.
2. **Contextual performance** :It is a set of positive behaviors practiced by employees that go beyond the formal requirements of the job, such as cooperating with colleagues, taking initiative, offering help, and committing to supporting the work environment, which contributes to enhancing the organizational climate, increasing the effectiveness of work teams, and achieving the success of the organization. Podsakoff [16]
3. **yield** This dimension refers to the amount of work completed within a specific time period and is an important indicator of performance efficiency. The literature shows that productivity is linked to the effective use of resources, which enhances organizational performance[17].
4. **Work quality** This dimension reflects the extent Accuracy of work, freedom from errors, and level of mastery Studies have confirmed that work quality is a key factor in achieving customer satisfaction and improving organizational performance[18].
5. **Job commitment** This dimension indicates the extent An individual's commitment to work rules and their keenness to achieve the organization's goals Job commitment is linked to the level of organizational loyalty and belonging, which positively affects performance[19].

3. RESULTS AND DISCUSSION

First: Reliability test

The results of the reliability test using Cronbach's alpha coefficient indicate that the measurement instrument used in this study possesses a very high degree of internal consistency. The reliability coefficient for the accounting information systems variable was 0.912, for the job performance variable it was 0.894, and for the overall instrument it was 0.931, all of which exceed the statistically acceptable minimum of 0.70. These high values indicate that the questionnaire items measure the same concepts with a high degree of homogeneity and reflect the instrument's reliability and stability in measuring the studied variables. Therefore, it can be concluded that the research instrument is suitable for use in subsequent statistical analysis, and that the results obtained from it can be relied upon with a high degree of confidence, which enhances the credibility and scientific accuracy of the study.

Find (1) the values of Cronbach's alpha coefficient

Table 1

variable	Number of paragraphs	Cronbach's Alpha
Accounting Information Systems(AIS)	20	0.912

variable	Number of paragraphs	Cronbach's Alpha
Job performance	16	0.894
The whole	36	0.931

Second: Descriptive statistics

The descriptive statistics for the dimensions of accounting information systems show that all dimensions achieved high levels from the perspective of the sample, with arithmetic means ranging from 3.98 to 4.12, all higher than the hypothetical mean of 3. This indicates a clear positive perception among employees regarding the effectiveness of the accounting information systems within the organization. The information accuracy dimension ranked first with a mean of 4.12, reflecting the importance of high-quality accounting information in supporting decision-making. This was followed by the user satisfaction and system speed dimension, indicating that users perceive the system as effective and efficient in completing tasks. The ease of use dimension ranked relatively last, although it remained at a high level, which may indicate some minor challenges in using the system. Furthermore, the relatively low standard deviation values indicate a homogeneity of opinions among the sample, which enhances the reliability of the results and confirms a general consensus on the efficiency of the accounting information systems.

Table 2 Descriptive Statistics for Accounting Information Systems

Distance	arithmetic mean	standard deviation	Order
Information accuracy	4.12	0.61	1
System speed	4.05	0.65	2
Ease of use	3.98	0.7	4
Service quality	4	0.68	3
User satisfaction	4.08	0.64	2

The results of the descriptive statistics related to job performance indicate that this variable was achieved at a high level, with arithmetic means ranging between 4.00 and 4.10, reflecting a high level of efficiency and effectiveness among the organization's employees. The efficiency dimension ranked first with an average of 4.10, demonstrating the employees' ability to perform their tasks with high efficiency, followed by the quality of work dimension, reflecting the employees' commitment to delivering flawless and error-free performance. The productivity dimension also ranked high, indicating the employees' ability to accomplish a large volume of work within a specific timeframe. The job commitment dimension ranked relatively last, although it remained at a high level, indicating a general commitment among employees to rules and regulations. Furthermore, the low standard deviations indicate a convergence of viewpoints among the sample members, which enhances the reliability of the results.

Table 3 Descriptive Statistics for Job performance

Distance	average	deviation	Order
Efficiency	4.1	0.6	1
yield	4.03	0.66	3
Work quality	4.08	0.62	2
Commitment	4	0.67	4

Third Hypothesis testing

Testing the correlation hypothesis

The results of the correlation analysis show good, statistically significant positive correlation between accounting information systems and job performance with the correlation coefficient value being [value missing] ($r = 0.809$) at significance level (Sig = 0.000) which is less than the significance level (0.05) that has been set. This finding suggests that quality, accuracy, and ease of use of accounting information systems have a strong positive correlation with the job performance of the employees when the accounting information systems improve in terms of their quality, accuracy, and ease of use. This high value further shows the relationship between the two variables is strong, which suggests that accounting information systems have importance on enhancing the performance inside the organization. Hence, it is concluded that the result supports the theoretical hypothesis that there is a significant correlation between the two variables.

Table 4 Results of the correlation hypothesis

Correlations			
		Accounting Information Systems	Job performance
Accounting Information Systems	Pearson Correlation	1	.809**
	Sig. (2-tailed)		000
	N	167	167
Job performance	Pearson Correlation	.809**	1
	Sig. (2-tailed)	000	
	N	167	167
**. Correlation is significant at the 0.01 level (2-tailed).			

Testing the effect hypothesis

The results of the regression model show that the value of the multiple correlation coefficient The coefficient (R) was 0.809, indicating a strong relationship between the independent variable (accounting information systems) and the dependent variable (job performance). The coefficient of determination ($R^2 = 0.759$) means that accounting information systems explain 75.9% of the variance in job performance, a very high percentage reflecting the strength of the explanatory model used in the study. The adjusted R^2 value (0.755) is very close to R^2 , indicating the model's stability and the absence of overexplanation of the variance. The standard error of estimation (0.664) indicates that the model has a good degree of predictive accuracy, further enhancing the reliability of the results.

Table 5 Results of the Summary Model

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.809a	759	755	664
a. Predictors: (Constant), Accounting Information Systems				

The results of the analysis of variance indicateThe ANOVA results indicate that the regression model used in the study is statistically significant, with an F-value of 57.742 at a significance level of 0.000 (Sig = 0.05), which demonstrates that the model as a whole is valid for explanation and prediction. This result also reflects that the independent variable (accounting information systems)

explains a significant portion of the variance in the dependent variable (job performance), and that the relationship between the two variables is not random but rather statistically significant. Therefore, the results of the regression model can be relied upon to test hypotheses and interpret the relationships between the variables.

Table 6 Results of the Analysis of Variance

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.484	1	25.484	57.742	.000b
	Residual	72.821	165	441		
	Total	98.305	166			
a. Dependent Variable: Job performance						
b. Predictors: (Constant), Accounting Information Systems						

The results of the regression coefficient table indicate a significant positive effect of accounting information systems on job performance, with the standard regression coefficient value reaching [value missing]. (Beta = 0.509) indicates that any increase in the level of accounting information systems leads to a corresponding increase in job performance. The t-value ($t = 7.599$) at a significance level of (Sig = 0.000) confirms the statistical significance of the effect. The non-standardized coefficient ($B = 0.458$) indicates that a one-unit change in accounting information systems leads to a 0.458 increase in job performance. The constant value (3.382) indicates the performance level in the absence of an effect of the independent variable. Therefore, it can be concluded that accounting information systems represent a significant factor in improving job performance within the organization.

Table 7 Results Regression coefficients

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.382	210		16.096	.000
	Accounting Information Systems	.458	.060	.509	7.599	.000
a. Dependent Variable: Job performance						

4. CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions and Recommendations

The reliability test results showed that the measurement instrument has a very high degree of reliability, as all Cronbach's alpha values exceeded the acceptable limit, reflecting the homogeneity of the items and their ability to accurately measure variables. The descriptive results showed that accounting information systems are implemented at a high level in Missan Oil Company, as all its dimensions achieved averages higher than the hypothetical average, indicating a positive perception by employees of the efficiency of these systems. The accuracy of information ranked first, confirming that the quality of accounting information is the cornerstone in supporting administrative decisions and improving institutional performance. The results showed that the employees' job performance was at a high level, especially in terms of efficiency

and work quality, reflecting the employees' high professional capabilities. The analysis revealed a strong, statistically significant positive correlation between accounting information systems and job performance ($r = 0.809$), which shows that improving information systems leads to improved performance. The regression results showed that accounting information systems explain a large proportion of the variance in job performance (75.9%), reflecting the strong explanatory effect of this variable. Test results proved (ANOVA) Significance of the study model, indicating that the relationship between the variables is not random but based on strong statistical foundations. The study revealed a direct and significant positive impact of accounting information systems on job performance, as any improvement in these systems leads to a tangible improvement in employee performance. The need to continue developing accounting information systems within the organization, with a focus on improving the accuracy and quality of information due to its direct impact on performance. Work is underway to enhance the system's ease of use by designing more flexible interfaces and providing ongoing training programs for employees. Supporting the system's technological infrastructure to ensure fast data processing and minimize operational errors. Focusing on increasing user satisfaction by responding to their feedback and improving the quality of services provided through the system. Investing in training and qualifying human resources to use accounting information systems professionally in order to maximize their benefit. Enhancing the integration between accounting information systems and the rest of the organization's administrative systems to achieve greater efficiency in decision-making. Adopting continuous monitoring and evaluation systems to measure the efficiency of accounting information systems and their impact on job performance. Encouraging senior management to adopt advanced digital strategies that support digital transformation and enhance the role of information systems in achieving organizational excellence. Conducting future studies that address mediating or modifying variables (such as organizational culture or digital leadership) to deepen understanding of the relationship between information systems and performance.

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