



ANALYSIS OF BEHAVIORAL ASPECT OF ACCOUNTING SYSTEMS

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Abstract

This study aims to analyze the behavior of the elements of the accounting system. The success of a company in achieving its goals depends on the accounting system it implements, and human behavior cannot be separated from the success of an accounting system. Behavioral accounting looks at how people interact with accounting systems and how organizations behave. This study uses a literature review research method, with the main objects being books, scientific articles, and other literature. The results of this study indicate that attitudes, emotions, motivation, perceptions, and learning enable the ability of the accounting system to function properly.

Keywords: *Behavioral Accounting, Accounting System, Behavioral Concept*

1. INTRODUCTION

Mulyadi (2013:5), The system is a collection of procedures made according to a coordinated design to carry out the main operations of the company. A series of administrative tasks, usually involving several people in one or more departments, is called a procedure. Its purpose is to ensure the handling and uniformity of frequent business transactions. According to Bodnar and Hopwood (2008:181), "An Accounting System is a method consisting of procedures and documents designed to track and report organizational transactions and identify, collect, analyze, and report related activities and responsibilities".

The accounting system is a method for reporting and recording financial data in companies that can be used by company leaders in making decisions so that companies can exercise control over their finances. To be able to provide reliable financial data or information, an accounting system that is effective and efficient in providing data is needed. A reliable financial report can be useful for the continuity of the company. Ease of providing financial information to users of financial statements in a correct, relevant and fast manner supported by good management of the company's accounting information system. Therefore, financial information technology is needed to handle the company's accounting system in an appropriate manner.

Accounting information systems are focused on providing information to users of financial information. Users of financial information include company owners, investors and other users of financial information. Over time, there have been changes in effectiveness and efficiency due to information systems that continue to grow rapidly. Characteristics that must be possessed by an effective and efficient financial information system, must be free of errors, impartial, and have clear goals and objectives. In addition, it must also be able to provide reliable and quality information for users of accounting information.

The success of a company in achieving its targets and goals depends on the accounting system implemented by the company, and human behavior cannot be separated from the success of an accounting system. According to Suartana (2010), "Behavioral Accounting is a study related to the functions of accounting and reporting that affect the behavior of accountants or non-accountants." From this understanding it can be concluded that Behavioral Accounting is a science that analyzes the relationship between accounting systems and humans, as well as organizational behavior.

The influence of the behavioral components, namely sociology, psychology, and social psychology, especially attitudes, perceptions, motivation, emotions and employee learning in companies related to the application of the accounting system, is deemed necessary to study. The purpose of this research is to analyze the influence of behavioral elements on the accounting system.

2. LITERATURE REVIEW

2.1 Accounting System

Accounting is an information system that assesses company activities, compiles information into reports, and informs stakeholders of results(2013 Example). Accounting comes from the term "English, namely accounting which means calculating or being accountable" in Indonesian. To achieve company goals, management will use accounting system components such as forms, diaries, ledgers, and financial reports. "The accounting system requires input in the form of transactions recorded on forms (input), processing (by journalizing, making ledgers and subsidiary ledgers), and output in the form of financial reports that are used by executives to achieve company goals"(Sujarweni 2015).

2.2 Attribution Theory

According toHellriegel and Slocum (2004), "Attribution theory is a theory that suggests and describes the causes or factors that direct people to engage in certain behaviors". "Factors both internal and external that influence this behavior, including (1) differences, (2) consensus, and (3) consistency"(Lubis 2017).

2.3 Behavioral Accounting

Siegel and Marconi (1989), revealed that "behavioral accounting studies the relationship between the accounting system and individual behavior". Meanwhile, according to Lubis (2017), "behavioral accounting examines the elements of human behavior related to the process of making economic decisions." "There are several aspects of psychology, sociology, and social psychology consisting of attitudes, perceptions, motivation, personality and learning" (Siegel and Marconi, 1989).

2.4 Attitude

According toLubis (2017), Attitude is a study of all action tendencies that are usually liked or disliked consistently in individuals, objects, concepts or situations.

2.5 Motivation

According to Lubis (2017), motivation is a process that begins with a psychological or physiological definition that directs or encourages behavior in the intended direction. To achieve organizational goals, managers and accountants must inspire employees to deliver the expected performance.

2.6 Perception

According to Lubis (2017), Perception is how individuals perceive events, objects, and people. The process by which a person selects, attempts, and interprets stimuli to create an integrated and meaningful image is the formal definition of perception. Another way to think about



perception is as an immediate reaction (acceptance) to something or as a process by which a person gains knowledge about things by using his five senses.

2.7 Emotion

According to Lubis (2017), everyone has personality traits, but these traits are often misinterpreted as our emotional disposition.

2.8 Learning

Kalalo et al. (2016), Learning is a process that requires new behavior. From motivation, experience, and repetition to produce a lesson to deal with workplace conditions.

3. RESEARCH METHODS

This study uses a literature review research methodology (literature review), with books and other literature as the main topic. This study also uses a qualitative method with an analytical descriptive research methodology that collects and summarizes data not in numerical form and explains in detail clearly and deeply. (Zulkarnaen et al. 2020:229). Descriptive analysis techniques offer precise, impartial, methodical, critical, and analytical descriptions and explanations of the concepts applied to theoretical systems in behavioral accounting.

This study uses secondary data, where the data obtained through electronic databases such as Google Scholar, Garuda (Digital Referral Garda), Sinta and from websites with high credibility on the internet that are appropriate to the topic under study. The qualitative approach is based on preliminary actions which are carried out by collecting the necessary data, then followed by classification and description.

In this approach, the researcher selects several research articles on behavioral aspects of the accounting system in accredited journals. The method used to select the research sample is: First, the researcher starts by looking for accredited publications in Indonesia. Second, portals of accredited journals are opened one by one online by researchers. Third, the researcher conducts a search with the keywords "behavioral accounting" and/or "behavioral concept" in each accredited journal. The researcher then downloaded every article contained in the journal.

4. RESULTS

This study uses 12 articles that meet the criteria from accredited journals. Table 1 displays the title of the article, the name of the researcher, the name of the journal and the year of publication. The 7 year span between 2016 and 2022 was chosen by the researcher.

Table 1 List of Sampled Articles

No.	Article Title and Author	Journal and Year
1	"Analysis of the Behavioral Aspects of the Implementation of the Inventory Accounting System at PT Surya Wenang Indah Manado (Evalina Marantika Akay, Agus T. Poputra, and Meily YB Kalalo)"	"EMBA Journal" (2016)
2	"Cash System Analysis Based on Behavioral Accounting in Reporting Cash Flows at PT Bank Sulutgo (Anmar Rombe, Agus T. Poputra, Meily YB Kalalo)"	"Scientific Periodic Journal of Efficiency" (2016)
3	"The Influence of Perceived Moral and Ethical Intentions on Behavioral Intentions Related to Accounting Information Systems at PT Pupuk Iskandar Muda Aceh Utara (Amru Usman, Hidayatun Nufus)"	"Journal of Accounting and Finance" (2017)
4	"Analysis of the Effect of Behavioral Aspects on the Accounting	"Going Concern Accounting

	System (Case Study at PT Sinar Galesong Prima in Manado) (Wulan Mogontha, Grace B Nangoi, Natalia Gerungai)"	Research Journal" (2017)
5	"Implementation of the Village Financial System Based on Behavioral Accounting (Dendi Purnama, Siti Nur Azizah)"	"Journal of Accounting Studies" (2019)
6	"Analysis of the Effect of Behavioral Aspects on the Use of the Accounting System (Study at PT Bank X Tbk in Jayapura City and Regency Areas) (Budianto Ngo, Dr. Siti Rofingatun, SE., MM, CGBV, Mariolin A. Sanggenafa, SE., M.SA)"	"Regional Journal of Accounting & Finance" (2019)
7	"The Influence of Behavioral Accounting on the Village Financial System (Zainab, Enza Resdiana)"	"Jurnal of the Public Corner of Wiraraja University of Social Sciences" (2021)
8	"Analysis of the Effect of Behavioral Aspects on Accounting Information Systems (Emilda Sulastri)"	"Journal of Accounting and Finance" (2021)
9	"Analysis of Behavioral Aspects in the Application of the Inventory Accounting System at CV Senyum Media (Berlinetta Setia Wandhana, Muhammad Firdaus, Nanda Widaninggar)"	"Jakuma: Journal of Accounting and Financial Management" (2021)
10	"The Effect of Employee Attitudes and Emotions on the Performance of Accounting Information Systems at PT PLN (Persero) Manado Area (Sengkey K. Nicky, Jullie J. Sondakh, Heince RN Wokas)"	"EMBA Journal" (2021)
11	"Analysis of a Cash System Based on Behavioral Accounting in Reporting Cash Flows (Romandhon, Serli Setiawati)"	"Jamasy: Journal of Accounting, Management & Sharia Banking" (2022)
12	"Analysis of Behavioral Aspects of the Implementation of the Inventory Accounting System at the PUPRD Office of North Sulawesi Province (Kiet Tumiwa, Ivoletti Walukow, Regina M. Losu)"	"JBK: Journal of Business & Entrepreneurship" (2022)

Source: processed data, 2023.

5. DISCUSSION

5.1 The Effect of Attitudes on the Accounting System

An employee may develop a negative or positive attitude toward a company policy, depending on the employee's evaluation of the policy.

Based on research conducted by Wandhana et al. (2021) which suggests that the Inventory Accounting System is influenced by attitude. This shows that employees have a very good attitude. Inventory Accounting System is supported by the attitudes of employees. In accordance with the attitude indicator, where employees always maintain discipline in carrying out a job and have an honest attitude in carrying out each task.

This agrees with research conducted by Akay et al. (2016) that the inventory accounting system is influenced by attitudes, emotions, perceptions, and motivation, as well as research conducted by Zainab and Resdiana (2021), that "attitude has a significant positive effect on the implementation of the village financial system".

The results of this study do not agree with the research conducted by Sulastri (2021) entitled "Analysis of the Influence of Behavioral Aspects on Accounting Information Systems" which suggests that behavior does not have a significant influence.

5.2 The Effect of Motivation on the Accounting System

Motivation is a key factor for accountant behavior because the success of an organization depends on the individuals who shape it as expected by employees. To achieve organizational goals, managers and behavioral accountants must drive employees towards expected performance. With high motivation, it will encourage employees to carry out their work well. In terms of company policy, giving rewards and/or punishments can have an influence that encourages employees to better manage the cash system and judging from the impact of poor cash management



will also be detrimental to employees so that this consciously/unconsciously influences employees to be more organized in implementing a cash system.

Based on research conducted by Wandhana et al. (2021) which shows that the Inventory Accounting System is influenced by motivation. Employee motivation supports the Inventory Accounting System. Employees are competent in carrying out each job.

This agrees with previous research by Mogontha et al. (2017), that "motivation has a significant effect on the accounting system at PT Sinar Galesong Prima", and research Akay et al. (2016), that the inventory accounting system is influenced by attitudes, emotions, perceptions, and motivation.

The results of this study do not agree with the research conducted by Zainab and Resdiana (2021), that the implementation of the village financial system is not influenced by motivation.

5.3 The Effect of Perception on the Accounting System

Everyone actually perceives events differently. One person's way of describing reality may be very different from another person's way of describing reality. The process by which a person selects, experiments with, and interprets stimuli to create an integrated and meaningful image is the formal definition of perception. Employees always evaluate their own work, whether it is good or bad, and this allows input from other employees about the work that has been completed. Based on research conducted by Wandhana et al. (2021) which shows that the Inventory Accounting System is influenced by perceptions. Employees who are very perceptive will be able to do the job well. Employees have a very good perception, they will continuously provide feedback to each other on the work they have completed, and they continue to assess whether the work they have completed is acceptable or not.

This agrees with research conducted by Akay et al. (2016), that the inventory accounting system is influenced by attitudes, emotions, perceptions, and motivation. The results of this study do not agree with the research conducted by Tumiwa et al. (2022) which states that "the application of the inventory accounting system at the North Sulawesi Province PUPRD Service is not influenced by perceptions".

5.4 The Influence of Emotions on the Accounting System

Strong sentiments towards someone or something are considered as emotions. Feelings tend to be less intense than emotions and lack contextual stimuli, which is how emotions differ from moods. Emotions are a response to a certain thing, and ultimately have nothing to do with each employee's personality. Based on research conducted by Wandhana et al. (2021), that the Inventory Accounting System is influenced by emotions. Positive emotions allow employees to do a good job. Any employee who feels they never give up on a task and feels pressured if it cannot be completed, then they will complete their work on time. This agrees with research conducted by Akay et al. (2016), that the inventory accounting system is influenced by attitudes, emotions, perceptions, and motivation, and research conducted by Ngo et al. (2019) which states that the use of the accounting system is significantly influenced by emotions. The results of this study do not agree with previous research by Purnama and Azizah (2019), that the implementation of the village financial system is not influenced by emotions.

5.5 The Effect of Learning on the Accounting System

Motivation, experience, and repetition in response to circumstances all contribute to learning. There are three ways circumstances can motivate people to act in certain ways: classical state influence, operant state influence, and social learning. Based on research conducted by Wandhana et al. (2021) which shows that Learning affects the Inventory Accounting System. Every job that employees do always depends on the knowledge they have acquired. Employees learn very well, always draw on experience on the job, and make as few mistakes as possible to ensure that the accounting system runs flawlessly. The results of this study do not agree with previous research by Zainab and Resdiana (2021), that the implementation of the village financial system was not positively and significantly influenced by training/learning, and research conducted by Romandhon and Setiawati (2022) that the implementation of the cash system is influenced by learning.

6. CONCLUSION

This study aims to analyze how attitudes, perceptions, emotions, motivation, and learning influence the accounting system. From the various discussions that have been done before, the conclusions from this research can be drawn as follows:

1. Attitudes, Motivation, Emotions, Perceptions, and Learning affect the Accounting System.
2. Employees who have a very good attitude (honest, disciplined, and so on) can support the achievement of company goals.
3. Employees who have high motivation can encourage employees to do their jobs well.
4. Employees can carry out their duties well by having very good perceptions such as ways of thinking.
5. Employees can carry out their work well with have positive emotions.
6. Employees who have very good learning, always use expertise in their work, and try to make as few mistakes as possible to ensure the accounting system runs smoothly.

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