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**BEHAVIORAL ASPECTS AND THEIR EFFECT ON THE  
IMPLEMENTATION OF THE REGIONAL FINANCIAL  
ACCOUNTING SYSTEM OF BOJONEGORO REGENCY**Tsania FITRIANA<sup>1</sup>, Anis WULANDARI<sup>2</sup>, Nurul KOMPYURINI<sup>3</sup><sup>1,2,3</sup>Department of Accounting, Trunojoyo University, Madura

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E-mail: [tsaniafitriana@gmail.com](mailto:tsaniafitriana@gmail.com)**Abstract:**

Government Accounting Standards are the primary components of local government accounting policies in recognition, measurement, presentation, and disclosure. Personality is one of the most critical factors in determining a person's mindset, taste, and behavior patterns in dealing with different situations. Government employees can implement the accounting system well with a pleasing personality. The financial position of the Bojonegoro Regency Government as of December 31, 2018, and budget realization, changes in the excess budget balance, operations, cash flows, and changes in equity for the year ended on that date are by the "Government Accounting Standards." This research aimed to know how the organization's behavioral aspects affect the region's financial accounting system (case studies on BPKAD Bojonegoro Region East Java). An organization's behavioral aspects are drawn from the psychological and social aspects of attitudes, motivations, emotions, perceptions, and personality. This research type is qualitatively analyzed with a statistical aid Smart PLS 3.0. Collection methods are being obtained through direct colonization at the BPKAD office in Bojonegoro. Sample retrieval techniques using purposive sampling and nonprobability sampling methods match the criteria. The total number of employees fits the criteria of 40. This research suggests that emotions, perception, and personality influence the region's application of the financial accounting system. In comparison, attitude and motivation do not affect the region's financial accounting system.

**Keywords:** Aspects of Organizational Behavior, Regional Application Financial Accounting System, Psychology, Social Psychology.

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**INTRODUCTION**

Permendagri No. 13/2006 explains that regional finance includes all regional rights and obligations to manage regional government planning, which can be measured in money. Regional financial management can be in the form of activities including planning, implementing, administering, reporting, accounting for, and supervising regional finances. The Regional Government should submit regional reports to the Central Government, including regional financial management reports (Halim & Kusufi, 2016). For this, the Regional Government requires a Sistem Akuntansi Keuangan Daerah (SAKD) or Regional Financial Accounting System that can be implemented properly and correctly. SAKD has several procedures ranging from identifying transactions, recording journals and ledgers, compiling a trial balance to presenting financial statements as a form of accountability. The results of the SAKD need to be implied to the community, and the output helps develop regional policies in terms of planning, implementation, and reporting.

Government Accounting Standards are the main elements of local government accounting policies in recognition, measurement, presentation, and disclosure (Yabbar & Hamzah, 2015). Local government accounting policies stipulate provisions regarding SAKD, as stated in Permendagri 64/2013, regarding the implementation of accrual-based accounting in Regional Governments, in which Local Governments function as managers of public funds and must provide relevant, reliable, comparable and understandable financial information. A convenient and easily accessible system, fast system management, easy system errors to fix, and complete and accurate information can help internal and external parties make decisions.

BPK stated that the report on the results of the examination of the financial statements of the Bojonegoro Regency Government had presented fairly in all material respects. The financial position of the Bojonegoro Regency Government as of December 31, 2018, and budget realization, changes in the excess budget balance, operations, cash flows, and changes in equity for the year ended on that date are by the "Government Accounting Standards." BPK has also examined the internal control system and compliance with statutory provisions. The Audit Result Report on the Internal Control System and the Audit Result Report on Compliance with the provisions of laws and regulations are presented in report no. 53.B/LHP/XVIII.SBY/05/2019 and No. 53.C/LHP/XVIII.SBY/05/2019, dated May 16, 2019. The fairness of the audit report on the financial statements cannot be separated from the performance of the Bojonegoro Regency Government employees, especially at the Bojonegoro Regency Government BPKAD. As a regional financial manager, the BPKAD of the Bojonegoro Regency Government can manage it well so that it has repeatedly received a "WTP" Unqualified Opinion.

SAKD can provide convenience for employees to complete their work and provide benefits for being accountable for the results of financial reports to the public, which are supported by behavioral aspects of the organization. Behavioral accounting plays a role behind traditional accounting in collecting, measuring, recording, and reporting financial information that can be measured by human behavior (Lubis, 2010). It can describe the relationship between human behavior and the accounting system. A reflection of behavioral accounting can also be seen in the social and cultural dimensions of humans in an organization.

Behavioral accounting has a close relationship with accountability in a company. Kasmir (2016) reveals that accountability is influenced by several aspects, namely knowledge, abilities or skills, personality, work design, organizational culture, work motivation, leadership patterns, job satisfaction, work loyalty, commitment, and work discipline. The behavioral aspects expressed by Lubis (2010) in terms of psychology and social psychology consist of attitudes, motivations, emotions, perceptions, values, learning, and personality. The relationship between behavioral accounting from the psychological and social psychology aspects and accountability has various factors which are undoubtedly difficult to reveal. Accountability of employees who can influence organizational behavior and even affect formal rules applies through aspects of behavioral accountability (Kusumasari et al., 2015).

The Theory of Planned Behavior (TPB) reveals that behavioral intentions determine a person's behavior (Ajzen, 1991). The person who developed the theory suggests that three things lead to human action: behavioral beliefs, normative beliefs, and control beliefs (Ajzen, 1991). These three beliefs can determine individual beliefs in behavior so that attitudes, motivations, emotions, perceptions, and personality as aspects of organizational behavior can be assessed based on these three beliefs.

This research is development research from Mogontha et al. (2017). What distinguishes this research from previous research is the addition of the independent variable personality. Personality is one of the most critical factors in determining a person's mindset, taste, and behavior

patterns in dealing with different situations. The addition of personality variables in this study is to determine employee performance because research conducted by Sya'baniah., et al. (2019) states that a person's personality can hinder the vision and mission of an organization. Government employees can implement the accounting system well with a pleasing personality. According to the researcher, it is essential to know the influence of personality on the regional financial accounting system.

Based on this background, the researcher will examine behavioral aspects in psychology and social psychology by using the independent variables of attitude, motivation, emotion, perception, and personality in regional agency employees. The results of this study can contribute to the Regional Financial and Asset Management Agency (BPKAD) of the Bojonegoro Regency, East Java, which helps improve the quality and performance of employees so that they can manage the regional financial accounting system properly and correctly according to SAP (Government Accounting Standards). The researchers took the title "Behavioral Aspects and Its Influence on the Implementation of the Regional Financial Accounting System in Bojonegoro Regency)."

Theory of Planned Behavior (TPB). The Theory of Planned Behavior (TPB) is a theory designed by Ajzen and Fishbein in 1980. TPB has the main factor, namely the intention of the individual to behave in a certain way. The intention is simulated to be a motivational factor that influences behavior to indicate the level of individual willingness and effort to behave. (Ajzen, 1991). TPB suggests that there are three kinds of beliefs that lead to human action, namely (Ajzen, 1991):

- a. Behavioral beliefs or attitudes towards behavior are things individuals believe in the results of behavior in terms of positive or negative.
- b. Normative beliefs or subjective norms on behavior are beliefs by other individuals about normative expectations to meet expectations for themselves.
- c. Control beliefs are individual beliefs about the existence of a thing in the presence or absence of factors that support and hinder behavior.

**Regional Financial Accounting System.** the activity of recording, identifying, measuring, and reporting transactions from a local government entity. Local governments such as districts or cities, as well as provinces, are needed by external parties to obtain relevant information in making economic decisions in the government (Yabbar & Hamzah, 2015). Regional Financial Accounting is an entity that concentrates and focuses on public services and goods guided by efficiency, effectiveness, and economy. It is often called 3E and Value for Money (VFM) in conveying its information (Halim & Kusufi, 2016). Permendagri 13/2006 article 232 explains that SAKD is a series of procedures starting with activities to collect data, record, summarize, and report financial statements. The conclusion from the various views of SAKD is a policy in the presentation of financial statements that are reliable, relevant, and timely. The results of the accounting system that has been implemented are in the form of financial statements to make an economic decision.

Attitude is a behavior that is useful or not useful toward the goals of the human being, the object of ideas and situations (Ngo et al., 2019). Attitude is an evaluative statement of an object, individual, or event that can describe a feeling of pleasure or displeasure (Robbins & Judge, 2007). Individuals with positive beliefs about a particular object can be told that the individual likes it or is favorable. Moreover, and vice versa, individuals with negative feelings towards a particular object can be stated that they individual does not like it or is unfavorable (Oktaviani et al., 2020). When someone does a job by obeying the workplace's rules, the work can be carried out correctly and in line with the organization's goals. Vice versa, when someone does a job by not obeying the rules at work, it will make the job not done correctly, including in the accounting system application.

Motivation is an urge to act with various considerations of direction, intensity, and persistence in human behavior to achieve goals. Motivation is positively related to how employees work because it can make a person behave well and be enthusiastic in carrying out work tasks at the office (Rivai, 2005). Motivated employees will try their best to advance the organization by the goals that have been set. Motivation has to do with managerial and leadership in the company. It can influence the performance of employees in preparing financial reports and the application of the Regional Financial Accounting System.

Emotion is a feeling that can be associated with the stimulation of physiology, awareness, and behavioral expression. Emotions will arise if there is a stimulus in the environment due to physiological conditions. Emotions ranging from anger and sadness to happiness will have different physical changes that are difficult to determine (Lubis, 2010). Emotions in employees are closely related to the preparation of financial statements because employees can control emotions in the work environment and the results of the financial reporting system run well. Working with good emotions will create an accurate regional accounting financial system.

Perception is the process of interpreting the surrounding objects and then expressing them with their own opinions according to what they already know. Humans come from different backgrounds and tend to view the natural world as coming from a network of self-perceptions. It tends to determine which parts of the environment are presented for processing and interpretation by the brain and which parts pass through the filter. Perceptions need to be instilled in SAKD to improve regional financial performance accountability. Perceptions of employees can develop a reliable financial accounting system.

A person's personality is usually ingrained since he was in the womb or is influenced by heredity. An employee's personality that is relatively characteristic of life is behavior, thoughts, actions, and feelings, which often appear in the workplace. A good and attractive personality supports a great desire to work and dramatically influences work results. Personality characteristics become a measure of worker behavior. Employees with expertise in understanding something beyond knowledge and who can contribute energy and thoughts to the company will direct the company to better, structured, and profitable goals. Personality influences employee performance because individuals with much experience in regional financial accounting systems can be applied to new things.

## METHODS

The object of this research is the Regional Financial and Asset Management Agency (BPKAD) of the Bojonegoro Regency Government. This type of research is quantitative and tests several hypotheses that have been submitted. This study uses a population of all employees of the Regional Financial and Asset Management Agency (BPKAD) of the Bojonegoro Regency Government with 58 employees. Samples were taken using a non-probability purposive sampling method, with the following criteria:

1. An employee of the Regional Financial and Asset Management Agency (BPKAD) of the Bojonegoro Regency Treasury, Budget, Accounting and Investment Division.
2. Work experience of more than one year.
3. Minimum high school education equivalent.

The samples used were 40 samples that matched the criteria above. Types and sources of data in this study using primary data and secondary data. Primary data is obtained from the object of research by distributing questionnaires. Secondary data was obtained from the Bojonegoro Regency BPKAD ([www.bpkad.bojonegorokab.go.id](http://www.bpkad.bojonegorokab.go.id)). Assessment of the independent and

dependent variables using a Likert scale from a value of 1 to a value of 5. Data analysis was carried out using Partial Least Square (PLS) 3.0.

## RESULT AND DISCUSSION

**Table 1.** Test Measurement Model or Outer Model Convergent Validity

Variable	Indicator	Outer Loading	Description
X1 ATTITUDE	SK1	0,700	Valid
	SK2	0,671	Moderate
	SK3	0,863	Valid
	SK4	0,731	Valid
	SK5	0,602	Moderate
X2 MOTIVATION	MV1	0,881	Valid
	MV2	0,696	Moderate
	MV3	0,548	Moderate
	MV4	0,668	Moderate
	MV5	0,653	Moderate
X3 EMOTION	EM1	0,694	Moderate
	EM2	0,799	Valid
	EM3	0,813	Valid
	EM4	0,729	Valid
	EM5	0,646	Moderate
X4 PERCEPTION	PR1	0,747	Valid
	PR2	0,729	Valid
	PR3	0,905	Valid
	PR5	0,821	Valid
	X5 PERSONALITY	KB1	0,830
KB2		0,825	Valid
KB3		0,906	Valid
KB4		0,756	Valid
KB5		0,848	Valid
Y SAKD	SAKD1	0,692	Moderate
	SAKD2	0,681	Moderate
	SAKD3	0,610	Moderate
	SAKD4	0,789	Valid
	SAKD6	0,740	Valid
	SAKD7	0,829	Valid
	SAKD8	0,678	Moderate
	SAKD11	0,782	Valid
	SAKD12	0,764	Valid
	SAKD14	0,752	Valid

Source: processed by researchers, 2021

**Table 2.** Discriminant Validity

Variable	Average Variance Extracted (AVE)
X1 ATTITUDE	0,517
X2 MOTIVATION	0,486
X3 EMOTION	0,544
X4 PERCEPTION	0,646
X5 PERSONALITY	0,696

Source: processed by researchers, 2021

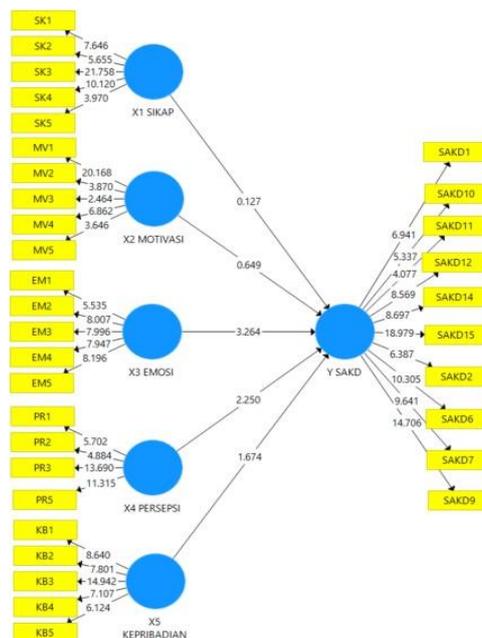
These results state that the variables of Attitude, Emotion, Perception, and Personality have good discriminant validity or are not confused by the respondents.

**Table 3.** Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1 ATTITUDE	0,761	0,784	0,840	<b>0,517</b>
X2 MOTIVATION	0,732	0,755	0,822	<b>0,486</b>
X3 EMOTION	0,790	0,788	0,856	<b>0,544</b>
X4 PERCEPTION	0,813	0,815	0,879	<b>0,646</b>
X5 PERSONALITY	0,890	0,896	0,920	<b>0,696</b>
Y SAKD	0,909	0,917	0,924	<b>0,550</b>

Source: processed by researchers, 2021

In the column, Cronbach's Alpha and Composite Reliability have values  $> 0.7$  and  $> 0.6$ . It can be concluded that all variables are reliable.



Source: processed by researchers, 2021

**Figure 1.** Schematic of the Inner Model

**Structural Model Test or Inner Model.** Figure 1 shows that the most significant path coefficient value is obtained on the influence of emotions on applying the regional financial accounting system 3,264. The second largest path coefficient value is obtained on the effect of perception on the application of the regional financial accounting system of 2250. The third largest path coefficient value is obtained on the influence of personality on applying the regional financial accounting system 1,674. The path coefficient value is quite significant, indicated by the influence of motivation on the implementation of the regional financial accounting system of 0.649. The tiniest path coefficient value is obtained on the influence of attitudes toward implementing the regional financial accounting system 0.127.

**Table 4.** R-square

	Y SAKD	The Calculation Results
X1 ATTITUDE	0,000	1,000
X2 MOTIVATION	0,019	0,981
X3 EMOTION	0,514	0,486
X4 PERCEPTION	0,227	0,773
X5 PERSONALITY	0,157	0
Y SAKD		

Source: processed by researchers, 2021

$$\begin{aligned}
 Q^2 \text{ (Q-Square)} &= 1 - [(1 - R_1^2) (1 - R_2^2) (1 - R_3^2) (1 - R_4^2)] \\
 &= 1 - [1,000 \times 0,981 \times 0,486 \times 0,773 \times 0,843] \\
 &= 1 - 0,310 \\
 &= 0,689
 \end{aligned}$$

The Q-Square value obtained is 0.689. It indicates that the research model has an excellent diversity to be studied, equal to 68.9%. While the rest of that amount is 31.1%, the model is influenced by other factors outside the research model.

**Table 5.** T-Statistics dan P-Value

	T-Statistics ( O/STDEV )	P Values
X1 SIKAP -> Y SAKD	0,127	<b>0,899</b>
X2 MOTIVASI -> Y SAKD	0,644	<b>0,520</b>
X3 EMOSI -> Y SAKD	3,131	<b>0,002</b>
X4 PERSEPSI -> Y SAKD	2,059	<b>0,040</b>
X5 KEPRIBADIAN -> YSAKD	1,695	<b>0,091</b>

Source: processed by researchers, 2021

In table 5 above, it can be directly seen that the 5 (five) hypotheses proposed. There are only 2 (two) variables that are accepted, namely the first having a big influence is the Emotion variable with a T-Statistic value of 3.131 > 2.021 (T- Table) and a P-Value of 0.002 < 0.050. The second is the Perception variable with a T-Statistic value of 2.059 > 2.021 (T-Table) P-Value of 0.040 < 0.050. In table 4.11, some variables do not influence the dependent variable, namely the attitude, motivation and personality variables. The Attitude variable has a T-Statistic value of 0.127 < 2.021 (T-Table) and

a P-Value of  $0.899 > 0.050$  which means that the attitude variable is rejected. Motivation variable has a T-Statistic value of  $0.644 < 2.021$  (T-Table) and a P-Value of  $0.520 > 0.050$  which means the motivation variable is rejected. The Personality variable has a T-Statistic value of  $1.695 > 1.684$  (T-Table) and a P-Value of  $0.091 < 0.100$ , which means that the personality variable is accepted with a significant moderate of 0.10. It can be stated that the variables of Emotion, Perception and Personality influence the dependent variable of the implementation of the regional financial accounting system

**The Influence of Attitudes on the Implementation of Regional Financial Accounting Systems.** The results of hypothesis testing based on T-Statistics and P-Value values prove that attitudes have no significant effect on the implementation of the regional financial accounting system, precisely at the BPKAD of the Bojonegoro Regency. It shows that the attitude of BPKAD employees is not good enough, and does not have confidence in themselves that they can improve targets. Employees who do not like what they are doing will tend to be lazy and do not want to improve the results of their work. Attitude indicators in the form of cognitive, affective and conative are elements that can determine the level of success of the government in using the regional financial accounting system. A calm and positive attitude towards an object will make it easier to respond in operating the regional financial accounting system.

TPB theory with behavioral beliefs where individuals have confidence in the results of behavior and evaluation of these results. The uninfluenced of this attitude variable is that employees are not optimistic about using the regional financial accounting system. Employees are also unsure of the targets to apply to the financial accounting system. Employees lack responsibility for reporting the regional financial accounting system and lack confidence that they can complete tasks on time. Employees who are not optimistic about what they have done, such as the problems experienced by BPKAD in implementing APBD preparation. The preparation of the APBD is often not by the Permandagri concerning the preparation of the APBD. It makes employees less confident with the targets they achieve even though employees are required to be able to realize the government's vision. The vision is in the form of financial management with accountability, transparency and participation. This study has the same results as the research conducted by Ngo et al. (2019), which states that attitude has no significant effect on implementing the financial accounting system.

**The Effect of Motivation on the Implementation of the Regional Financial Accounting System.** The results of hypothesis testing based on T-Statistics and P-Value values prove that motivation has no significant effect on the regional financial accounting system, precisely at the BPKAD of the Bojonegoro Regency. It shows that motivation does not have a positive relationship with the way employees work in encouraging and carrying out their duties as office workers. Regional financial managers must use a regional financial accounting system, and financial accountability reporting must comply with accountable, supportive and transparent financial accounting standards. There are several reasons why motivation does not affect the implementation of regional financial accounting systems. It is also related to the TPB theory, which explains that motivation includes normative beliefs, which are the belief to fulfill one's expectations. The theory explains that motivation has consequences, namely weak attention to employees from superiors, no rewards or awards from superiors, and no health insurance. Motivation does not exist in the agency because they are used to carrying out their work under the control of their superiors, making employees feel accustomed to what they get. However, leaders often support their employees in carrying out their duties and responsibilities as managers of regional financial accounting systems.

Employees at BPKAD have no motivation, but there is guidance for regional financial management by applicable regulations. This study has the same results as the study conducted by Akay et al. (2016), Mogontha et al. (2017), and Ngo et al. (2019), which states that motivation has no significant effect on the implementation of the financial accounting system.

**The Influence of Emotions on the Implementation of Regional Financial Accounting Systems.** Emotions significantly affect the regional financial accounting system, precisely in the BPKAD of the Bojonegoro Regency. It shows that the behavior of employees who can control themselves has a trustworthy nature, a severe nature, adaptability, and innovation, which will create an accurate financial accounting system. As managers of the financial accounting system, employees can control their emotions well even though they are in a bad emotional situation or during a difficult situation. The relationship with the TPB theory on control beliefs is that there is a belief that employees can be calm and always control their emotions so that work can be completed properly. Employees can control and realize their emotions directly on other employees by showing the generosity of smiles, not blaming others, accepting other people's opinions, and trying to get the job done well. Heavy work and much work will impact employees' emotions because it includes a burden for employees, for example, when there is a system error or inaccurate data, a lot of criticism and suggestions, and much data that has not been accessed. It results in employees not being focused and not concentrating on work, so the results are not optimal. However, this employee at BPKAD overcame this by controlling his emotions well so that everything could be resolved. This study has the same results as the research conducted by Ngo et al. (2019), which suggests that emotions significantly affect the implementation of the financial accounting system.

**Influence of Perception on the Implementation of Regional Financial Accounting System.** The results of hypothesis testing based on T-Statistics and P-Value values prove that perception significantly affects the regional financial accounting system, precisely in the BPKAD of the Bojonegoro Regency. It shows that employees' perception of developing a regional financial accounting system is said to be good, and they accept each other's opinions according to their belief in themselves. The relationship with the TPB theory in control beliefs is about the belief in the presence or absence of support factors that make employees believe that they have the same perspective in any situation and condition. Employees have an interesting perspective when managing the regional financial accounting system. They do it in a previously studied situation, then deliver according to the procedures they already know. The opinions of each individual are undoubtedly different, but employees try not to claim that their opinions are wrong. However, employees are trying to show a better direction with ideas that make sense and are easy to understand. Some examples of perceptions in BPKAD are related to the application of the regional financial accounting system, namely that all employees can assist regional treasurers in managing regional finances. Many argue that they agree and disagree, resulting in a debate that may have no end, so a leader is needed as a mediator. Perceptions of employees are pretty good in implementing the regional financial system. A financial system equipped with a security system and data accuracy is used for employees to not worry about the data inputted in the regional financial accounting system. It just depends on the mindset of employees to make good use of the existing system. This study has the same results as the study conducted by Mogontha et al. (2017), which states that perception significantly affects the implementation of the financial accounting system.

**The Influence of Personality on the Implementation of the Regional Financial Accounting System.** The results of hypothesis testing based on T-Statistics and P-Value values prove that

personality has a moderate and significant effect on the regional financial accounting system, precisely in the BPKAD of the Bojonegoro Regency. It means that the employee's personality is quite good, seen from the character, nature, attitude, interests, talents, and morals. The relationship between TPB theory and behavioral beliefs, which have beliefs about the behavior and evaluation of these results. In this theory, a person will realize his actions are correct. If someone does not know about his personality, he will assume his behavior is good, but in the eyes of others, the opposite is wrong. The ineffectiveness of this personality variable is because employees are aware of their personalities. If employees are aware or do not know themselves, it will impact what they do. A government employee must manage finances in an accountable, transparent and participatory manner, so it takes someone with a good personality. In addition, employees also can act to improve the regional financial accounting system that supports the implementation of accrual-based government accounting standards. It requires coordination and technical guidance carried out properly by BPKAD employees. Employees have expertise in logical thinking to contribute to the organization, but it does not affect how employees manage the regional financial accounting system. This study states that personality has no significant effect on implementing regional financial accounting systems.

## CONCLUSION

Based on the research and discussion above results, this study concludes that attitudes have no effect on the regional financial accounting system. It means that the attitude of the employees is not good enough, and they cannot work together to achieve organizational goals. Motivation does not affect the regional financial accounting system. It means that the results of research on the effect of motivation on regional financial accounting system managers cannot be generalized to all financial system managers. Emotions have a significant positive effect on the regional financial accounting system. It means that employees can control themselves, have a trustworthy nature, have a severe nature, adaptability, and innovation, which can create an accurate financial accounting system. Perception has a significant positive effect on the regional financial accounting system. Employees have the same perception that it will be easy to manage the regional financial accounting system without debate. Personality has a significant moderate effect on the regional financial accounting system. It means that employees have experts in logical thinking to contribute to the organization, and the way employees manage the regional financial accounting system is quite good.

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