



The Application of Behavioral Aspects to the Accounting System Pt Perkebunan Nusantara Vi (Ptpn Vi) Jambi Region

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ABSTRACT

The purpose of this study was to present empirical support for the use of behavioral features in the accounting system. We carried out our investigation at PT Perkebunan Nusantara VI (PTPN VI). The sample technique used was called purposeful sampling. The research sample consisted of 45 respondents. two types of statistical analysis: descriptive and inferential. It is anticipated that the literature on accounting information systems and behavioral accounting will benefit from the study's examination of the behavioral components of the accounting system. Because understanding the behavioral characteristics of the accounting system can be taken into account when making decisions or policies for the company's advancement, the practical benefits of the research's findings assist the business. The results demonstrated that the accounting system is impacted by motivation. At PT. Perkebunan Nusantara VI (PTPN VI) Jambi Region, perception has no discernible impact on the accounting system, learning has no effect, and emotion has a partial impact.

INTRODUCTION

An accounting information system is one of the most essential tools for a business, including an inventory accounting system, as inventories are crucial for manufacturing companies. The operation of this system is inseparable from the human resources involved. Therefore, considering the behavioral aspects in planning, evaluating, implementing, and managing the accounting system, including the inventory accounting system, is essential. This means ensuring that the system functions effectively in alignment with business objectives (Akay, Poputra, and Kalalo, 2016).

An accounting system is a collection of resources, such as people and equipment, organized to transform data into information (Mogontha, Nangoi, and Gerungai, 2017). This information is then conveyed to various decision-makers. Currently, digital and online data are increasingly utilized in accounting systems. When establishing an accounting system, organizations should prioritize these systems while considering the interconnected human and system aspects. The accounting system cannot operate independently of the human resources running it. Although technically advanced, errors in placing human resources can lead to inaccuracies in the expected outcomes. Therefore, it is crucial to address the behavioral aspects in the design, analysis, and implementation of an accounting system (Mogontha, Nangoi, and Gerungai, 2017).

The system is inseparable from the human resources who operate it. Despite technical assessments indicating it is well-designed and supported by advanced technology, errors in human resource placement can result in undesirable outcomes. Thus, attention must be given to the behavioral aspects of designing, analyzing, implementing, and running the system. Behavioral accounting studies how the functions of accounting and reporting influence the behaviors of accountants and non-accountants (Suartana, 2010: 1). Therefore, behavioral accounting is the study of the relationship between humans, accounting systems, and organizational behavior.

Behavioral accounting, a branch of the accounting discipline, explores the relationship between human behavior and accounting systems, as well as the behavioral dimensions within organizations where both human and accounting systems operate. Thus, behavioral accounting examines the behaviors of accountants and non-accountants influenced by accounting and reporting functions (Suartana, 2010: 1).

According to research by Mogontha et al. (2017), behavioral aspects have no significant impact on accounting information systems at PT Sinar Galesong Prima. Similarly, Sari (2020) found that behavioral aspects do not significantly affect the accounting information system at PT Rajawali Nusindo. Research by Ngo et al. (2019) also found that, overall, behavioral aspects have no significant

effect on accounting information systems at PT Bank X. This is attributed to the fact that the employees' behavior in these companies is deemed appropriate, as they adhere to company-established procedures. The company's management is also seen as effective in motivating employees through rewards or moral support, and employees maintain a positive attitude at work. Their perspectives and tasks are completed accurately in accordance with company rules.

Based on the explanation above, some phenomena related to this research emerge. Firstly, the information authentication system implemented in PTPN VI is not practical or efficient due to a lack of reliable mechanisms to detect and prevent fraud. Furthermore, aside from the accountability system itself, performance indicators like social and psychological factors—namely, affect, motivation, perception, emotion, and employee education—are essential to PTPN VI's accountability system.

Thirdly, several deficiencies exist in the behavioral aspects of PTPN VI's staff, particularly concerning behavior, motivation, work attitude, and emotions, which are not favorable for managing the company's accounting system. Additional investigation into the behavioral aspects of the staff is still required. Consequently, the authors are interested in exploring how behavior, motivation, perception, emotion, and learning affect the accounting system.

Based on this description, the problem formulations in this research are:

1. Do Aspects of Behavior affect the accounting system of PTPN VI?
2. How is the application of behavioral aspects at PTPN VI?

The objective of the research

The specific objectives of this research were:

1. Test and analyze the influence of Behavioral Aspects on the accounting system of PTPN VI.
2. Implementation of behavioral aspects at PTPN VI.

Research Urgency

It is expected that the significance of the behavioral features of the accounting system in this research would be helpful for the literature on behavioral accounting and accounting information systems.

The research's practical benefits help the business since understanding the accounting system's behavioral aspects may be considered when formulating decisions or policies to further the company's development.

THEORETICAL REVIEW

Behavioral

Behavioral Accounting

Accounting involves recording, categorizing, and summarizing financial activities and events systematically, often incorporating monetary assessments and interpreting these results (Mogontha, Nangoi, and Gerungai, 2017). Karl Marx (2001) posits that accounting can function as a form of “false consciousness,” serving as a tool to maintain, rather than reveal, accurate information about the social relationships within production structures. Accounting provides quantitative data essential for making economic decisions, facilitating the assessment of various possible actions (Mogontha, Nangoi, and Gerungai, 2017).

Behavioral accounting, as a branch of accounting, explores the interaction between human behavior and accounting systems and considers the behavioral dimensions within organizations where people and accounting systems coexist (Suartana, 2010).

Elements of Behavioral Accounting

a) Behavior

Behavior is a learned inclination to respond to specific situations in positive or negative ways. It encompasses one's reactions and attitudes, reflecting feelings toward individuals, objects, or events in the surrounding environment (Wibowo, 2014: 50). Behavior includes actions, favorable or unfavorable, that relate to human goals, objects, ideas, or circumstances (Ngo, Rofingatun, and Sanggenafa, 2019). According to Lubis (2014: 78), behavior involves tendencies, either positive or negative, toward goals or situations. Objects within behavior are those that trigger reactions, which are tendencies rather than responses themselves (Kusumastuti, 2014, 2016).

b) Motivation

Motivation encourages individuals to act in ways that align with specific goals (Sinaga & Ghozali, 2013). It results from internal and external forces prompting workers to take action and engage in particular behaviors (Wibowo, 2010: 110). Motivation guides a person's behavior by directing, intensifying, and sustaining efforts toward achieving objectives (Wibowo, 2014: 111). Lubis (2014: 84) describes motivation as a process initiated by physiological or psychological factors that drive behavior or pursuit of incentives.

c) **Perception**

Perception allows individuals to interpret and organize information from their surroundings (Wibowo, 2014: 60). Wibowo (2014) cites McShane and Von Glinow's definition of perception as a way people view or interpret events, objects, and individuals (Ngo, Rofingatun, and Sanggenafa, 2019). Lubis (2014: 93) states that perception influences actions, sometimes disregarding whether these perceptions match reality. Perception creates meaning from stimuli (sensorial data), interpreting them into responses.

d) **Emotion**

Emotion includes physiological arousal, conscious experience, and behavioral expressions (King, 2010). It shapes how individuals interpret their surroundings (McShane and Von Glinow, as cited in Wibowo, 2014: 59). Lubis (2010: 103) differentiates between personality traits and emotional behaviors. Emotions are intense reactions to stimuli, while moods are less intense and lack direct context. The six universal emotions are anger, fear, sadness, joy, disgust, and surprise. Emotion can be detected through facial expressions but cannot define personality traits.

e) **Learning**

Learning is the process of acquiring new behavior, often driven by motivation, experience, and repeated actions in response to situations (Rombe, Poputra, and Kalalo, 2015). Lubis (2014: 100) describes learning as the development of new behaviors influenced by classical conditioning, operant conditioning, and social learning. Behavioral accountants need to understand learning principles to positively influence employee perceptions and adjust behaviors for organizational success.

Accounting Information Systems

Sujarweni (2015: 1) defines a system as a structured collection of elements working together to achieve specific objectives. Systems are designed to receive inputs, process them, and generate outputs. Effective systems are resilient and operate through well-defined procedures to fulfill organizational goals (Sujarweni, 2015: 1).

According to Sujarweni (2015: 3), accounting transforms transactional data, recorded in journals and ledgers, into financial reports utilized by stakeholders. The accounting system is an organized set of forms, records, and reports that delivers critical financial data for management decision-making (Mulyadi, 2001). Krismiaji (2015: 4) defines an accounting information system as one that processes data and transactions to create valuable insights for planning,

managing, and operating a business. Internal controls within accounting systems help monitor environmental impacts, with activities like “footing” (column summation) and “cross-footing” (comparing column and row sums) to enhance accuracy.

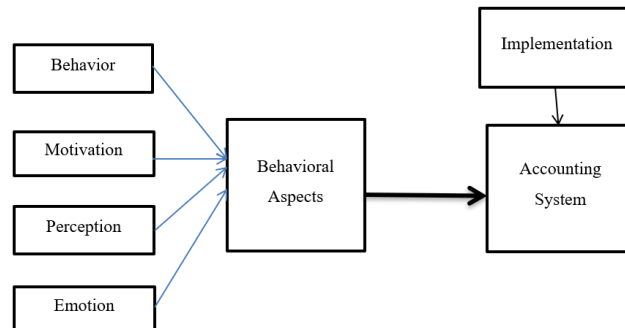


Figure 1. Research Model

Research Hypothesis Development

The following is the research hypothesis, which is based on the previously given theoretical framework and basis, as well as the findings of earlier studies:

H1 : A positive Behavior affects the implementation of accounting information systems.

H2 : Motivation positively affects the implementation of accounting information systems.

H3 : Positive perceptions jeopardize the implementation of accounting information systems.

H4 : Positive emotions affect the operation of accounting information systems.

RESEARCH PURPOSES AND BENEFITS

Research Purposes

The particular goals of this research consist of:

1. Test and analyze the influence of Behavioral Aspects on the accounting system of PTPN VI.
2. Implementation of aspects of behavior at PTPN VI.

Research Benefits

The significant role of behavioral aspects of the accounting system in this research is expected to be useful for the literature on Accounting Information Systems and Behavioral Accounting,

The practical benefits of the results of this research contribute to the company because knowing the Behavioral Aspects of the accounting system can be used as a consideration for making policies or decisions for the company's progress.

METHODOLOGY

Population and Sample

Research Scope

This study focuses on PTPN VI. The study population comprises all employees in the Jambi Region of PTPN VI, specifically within units such as Batang Hari, Bukit Cermin, Bunut, Durian Luncuk, Kayu Aro, Aur Gading PKS, Sungai Bahar Group, Rimbo Dua, Rimbo Satu, Tanjung Lebar, and Pengabuan, totaling over 1,000 people. This research selected a sample component, following the guidelines outlined by Indrawan and Yaniawati (2014: 93). The study sample included 225 internal employees from departments like accounting, administration, and warehousing. The sample selection used purposive sampling, whereby respondents were chosen based on their alignment with predefined criteria.

Sample Selection Criteria:

1. Respondents were employees at PTPN VI.
2. Respondents worked in the Accounting, Administration, or Warehouse departments.

Data Types and Collection Methods

The study gathered primary and secondary data. Primary data was collected through questionnaires directly distributed to respondents, while secondary data included published financial reports. The primary data source came directly from field research conducted at PTPN VI.

Operational Definitions of Variables

According to Indriantoro and Supomo (2014), a variable is a characteristic that can take on different values. This study categorizes variables into two types: independent and dependent.

1. Independent Variables

Independent variables are those that influence or predict changes in the dependent variable. In this study, they include:

- **Behavior (X1):** This factor impacts the company's accounting system, as it relates to employee actions in preparing financial reports (Rombe, Poputra, and Kalalo, 2016).
- **Motivation (X2):** Closely tied to leadership, motivation affects how employees manage financial reporting and adhere to the accounting system (Rombe, Poputra, and Kalalo, 2016).

- **Perception (X3):** Employees' perceptions of their work environment can positively influence financial reporting (Rombe, Poputra, and Kalalo, 2016).
- **Learning (X4):** Learning, influenced by motivation, experience, and repetition, shapes employees' responses within the company (Rombe, Poputra, and Kalalo, 2016).
- **Emotion (X5):** Employees with controlled emotions tend to perform more effectively in financial reporting tasks (Rombe, Poputra, and Kalalo, 2016).

2. Dependent Variable

The dependent variable, influenced by independent factors, is the accounting system. Defined by Mogontha, Nangoi, and Gerungai (2017), an accounting system is an organized set of resources, including personnel and technology, designed to process data into useful information. This information aids decision-makers, with digital and online platforms increasingly integrated into accounting systems. An effective accounting system depends on both system and human resources; if personnel are improperly positioned, errors can arise. Consequently, the behavioral aspects in system design, evaluation, and implementation are crucial (Mogontha, Nangoi, and Gerungai, 2017).

Data Analysis Method

The study utilizes descriptive and inferential statistical analysis, processed through IBM's SPSS software, version 25.

RESULTS and DISCUSSION

Descriptive Statistics

Based on the results of data processing, this section describes the results of measurements about variables, including the Accounting System (Y), which is the dependent variable (related) to the variables of Behavior (X₁), Motivation (X₂), Perception (X₃), Learning (X₄), Emotion (X₅) and Behavior, Motivation, Perception, Emotion, and Learning simultaneously (X₅). as independent variables (free). The description of the research data is illustrated in the points below:

Table 1 Descriptive Statistics
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BEHAVIOR	45	17	25	21,53	1,961
MOTIVATION	45	18	25	21,16	1,623
PERCEPTION	45	18	24	21,04	1,507
LEARNING	45	19	25	21,27	1,543
EMOTION	45	18	25	20,87	1,791
ACCOUNTING SYSTEM	45	30	44	38,29	3,079
Valid N (listwise)	45				

Source: Output SPSS, 2023

According to Table 1, a total of 45 respondents participated in the study. The **Behavior** variable (X1) shows a minimum score of 17 and a maximum score of 25, with an average score of 21.53 and a standard deviation of 1.9. For the **Motivation** variable (X2), the minimum and maximum scores are 18 and 25, respectively, with an average of 21.16 and a standard deviation of 1.6. The **Perception** variable (X3) r

anges from a minimum of 18 to a maximum of 24, with a mean of 21.04 and a standard deviation of 1.5. The **Learning** variable (X4) has scores between 19 and 25, with an average of 21.27 and a standard deviation of 1.54. The **Emotion** variable (X5) has a minimum value of 18 and a maximum of 25, averaging 20.87 with a standard deviation of 1.79.

The **Accounting System** variable (Y) presents a minimum score of 30 and a maximum score of 44, with an average score of 38.29 and a standard deviation of 3.07.

Multiple Regression Analysis Testing

Based on the test results, the regression test results are as follows:

Table 2 Values of Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,064	4,734		0,647	0,521
BEHAVIOR	0,198	0,226	0,126	0,875	0,387
MOTIVATION	0,836	0,277	0,441	3,016	0,004
PERCEPTION	0,561	0,386	0,274	1,454	0,154
LEARNING	-0,444	0,382	-0,223	-1,161	0,253
EMOTION	0,524	0,226	0,305	2,316	0,026

Source: Processed Data 2023

Based on Table 2, the regression coefficient value is obtained in the following equation:

$$Y = 3,064 + 0,198 X_1 + 0,836 X_2 + 0,561 X_3 - 0,444 X_4 + 0,524 X_5$$

The multiple linear regression equation above means that:

1. The constant value is positive, which is equal to 3.064. This means that if Behaviors (X_1), Motivation (X_2), Perceptions (X_3), Learning (X_4), and Emotions (X_5) are assumed to be equal to zero, the value of the Accounting System will be constant at 3.064.
2. The regression coefficient value of the behavior variable is 0.198. This means that if each behavior increases by 1 percent, the accounting system will increase by 0.198 percent.
3. The regression coefficient value of the Motivation variable is 0.836 percent. If each perception increases by 1 percent, the accounting system will increase by 0.836 percent.
4. The regression coefficient value of the Perception variable is 0.561. This means that if motivation increases by 1 percent, the accounting system will increase by 0.561 percent.

5. The regression coefficient value of the Learning variable is 0.444. This means that every time learning increases by 1 percent, the accounting system decreases by 0.444 percent.
6. The regression coefficient value of the Emotion variable is 0.524. This means that if each emotion increases by 1 percent, the accounting system will increase by 0.524 percent.

Hypothesis Testing

F Test (Simultaneous Testing)

To test whether the variables Behavior (X_1), Motivation (X_2), Perception (X_3), Learning (X_4), and Emotion (X_5) have a significant influence on the Accounting System simultaneously using the F test.

Table 3 F Test ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	256.249	5	51.250	12.415	.000 ^b
	Residual	160.996	39	4.128		
	Total	417.244	44			

Source : Data 2023

Based on the test results in Table 3, the calculated F value is 12.415, with an F_{table} value of 2.46. Sig value. $0,000 < 0,05$. Thus, the value of $F_{count} > F_{table}$ and $sig < 0,05$. This means that Behaviors (X_1), Motivation (X_2), Perceptions (X_3), Learning (X_4), and Emotions (X_5) simultaneously have a significant effect on the Accounting System of PT Batanghari Sawit Sejahtera.

t Test (Partial Testing)

Furthermore, to ensure that each variable, namely Behavior (X_1), Motivation (X_2), Perception (X_3), Learning (X_4), and Emotion (X_5) to the Accounting System is tested partially. Calculations using SPSS version 22, which are presented in Table 4.21 obtained the value of t_{count} :

Table 4 Results of the t-test Coefficient**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,064	4,734		0,647	0,521
	BEHAVIOR	0,198	0,226	0,126	0,875	0,387
	MOTIVATION	0,836	0,277	0,441	3,016	0,004
	PERCEPTION	0,561	0,386	0,274	1,454	0,154
	LEARNING	-	0,382	-0,223	-1,161	0,253
	EMOTION	0,444	0,226	0,305	2,316	0,026

a. Dependent Variable: ACCOUNTING SYSTEM

Determination Coefficient Result (R²)

The Coefficient of Determination (R²) is used to measure how far the model's ability to explain the dependent variable. The test is carried out to find out how much the value (R²) can be seen in Table 5 as follows:

**Table 5
Coefficient of Determination Results (R²)****Summary Model^b**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	,784 ^a	,614	,565		2,032

a Dependent Variable: Accounting_System

The study's findings reveal an R-value of 0.784, with an Adjusted R-squared value calculated at $0.784 \times 0.784 = 0.614$, or 61.4%. This suggests that the **Behavior, Motivation, Perception, Learning, and Emotion** variables collectively explain 61.4% of the variation in the Accounting System at PT Perkebunan Nusantara VI (PTPN VI) Jambi Region, while the remaining 38.6% is attributed to other unexamined factors.

CONCLUSIONS

The research concludes that **behavior, motivation, perception, learning, and emotion** have a notable impact on the accounting system at PTPN VI Jambi Region. Specific findings include:

1. **Behavior:** Behavior does not significantly affect the accounting system at PTPN VI Jambi Region when analyzed individually.
2. **Motivation:** Motivation has a significant individual influence on the accounting system at PTPN VI Jambi Region.
3. **Perception:** Perception does not have a significant impact on the accounting system at PT Batanghari Sawit Sejahtera.
4. **Learning:** Learning, on its own, does not significantly affect the accounting system at PTPN VI Jambi Region.
5. **Emotion:** Emotions, individually, significantly influence the accounting system at PTPN VI Jambi Region.

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