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ANALYSIS OF THE INFLUENCE OF BEHAVIORAL ASPECTS ON THE ACCOUNTING SYSTEM AT PT. BATANGHARI SAWIT SEJAHTERA

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Abstract
The objective of this research is to investigate how behavioral factors, such as motivation, attitude, perception, learning, and emotion, impact the accounting system at PT. Batanghari Sawit Sejahtera. For the study, 45 respondents from the accounting, administration, and warehousing departments were selected using purposive sampling procedures. SPSS 22 was used to analyze the multiple linear regression data. The study's findings show that these behavioral factors significantly affect the accounting system simultaneously. To a certain extent, attitudes, perceptions, and learning are not impacted considerably; only motivation and emotions are. These results demonstrate that employees' emotional and motivational aspects are critical to the accounting system's effectiveness. The implication is that businesses should prioritize employee behavior when creating accurate and effective accounting information systems.
Keywords: accounting system; behavioral accounting; attitude; motivation; perception; learning; emotions.

INTRODUCTION

An accounting information system is essential for a company because it provides information to users of accounting information, namely, company owners, investors, and other users. (Hernando, 2020; Shonhadji, 2022). Systems develop over time, causing changes in effectiveness and efficiency. (Kustono et al., 2020). An effective and efficient accounting information system is expected to provide reliable, high-quality information to parties who need it. It must be free from errors, unbiased, and must have clear aims and objectives.

An essential component of organizational administration, accounting information systems (AIS) gather, store, and transform financial data into usable information. This data serves as a crucial foundation for management to make prompt, precise, and suitable judgments. In addition to reflecting an organization's financial health, AIS also acts as a tool for operational activity control. As a result, AIS efficacy significantly impacts job efficiency and financial report transparency.

Without the active participation of those who manage and oversee it, this system cannot be implemented independently. In system development, individual behavior is crucial yet frequently disregarded.

Despite using cutting-edge technology, businesses often encounter difficulties when adopting accounting systems. The low behavioral and psychological preparedness of human resources is a primary culprit. Actions like a lack of drive, misunderstandings, and unfavorable attitudes and feelings may hamper the system's functionality. As a result, the system produces less-than-ideal or even biased outcomes. Therefore, when assessing accounting systems, it's critical to comprehend and use the behavioral accounting approach. This study attempts to close this gap by examining how behavioral factors affect accounting systems.

A system cannot be separated from human resources, whose role is to run it, even though it has been technically considered reasonable and supported by computerization and technological sophistication; errors in assigning human resources can cause the expected output to fail. (Java et al., 2023). Therefore, it is necessary to consider the behavioral aspects of designing, analyzing, implementing, and running a system. Behavioral accounting is the study of the behavior of accountants and non-accountants influenced by accounting and reporting functions. Thus, behavioral accounting is a science that examines the relationships among humans, accounting systems, and organizational behavior. (Hernando, 2020; Hernando et al., 2020; Shonhadji, 2022).

The success of system implementation is thought to depend on behavioral factors such as attitudes, motivation, perceptions, learning, and emotions. Implementing the system will still be difficult if employee behavioral elements are not managed, even if technical components have been perfected. This is particularly true for businesses that rely heavily on transactions, like plantation enterprises. In this regard, business continuity depends on the timeliness and accuracy of financial data. Therefore, to provide a thorough understanding of these behavioral aspects, a study is required.

The findings of earlier research on the impact of behavior on accounting systems have been mixed. There is research showing a considerable influence, and others suggesting the contrary. Workplace culture, organizational setting, or the industry sector under study could all be contributing factors to these discrepancies. Consequently, more study is required using more focused settings and methodologies. This study focuses on businesses in the plantation industry, which have distinct characteristics and challenges. Therefore, more accurate academic and practical contributions are anticipated from the study's findings.

According to Sari (2020) and Suhartini et al., simultaneous behavioral aspects do not significantly affect the accounting information system at PT. Rajawali Nusindo. Then, according to Pratolo et al. (2020), behavioral elements do not have a significant effect on the accounting

information system at PT. Bank Company management has also been assessed as effective in motivating employees, either through awards or through moral motivation (Hernando, 2020; Pawitra & Suhartini, 2019). Employees do not show emotions at work.

Practically speaking, businesses can utilize the study's findings as a foundation for developing HR management policies. Increasing employee motivation and emotional control are now key components of training and development methods, in addition to technical ones. The deployment of the accounting system will be more accurate and efficient. Businesses can develop a work culture that is more information-system-adaptive. Employees will therefore find it easier to accept and operate the implementation system. The result is improved overall business performance.

Strengthening internal control is one of the primary effects of comprehending the behavioral components of the accounting system. Errors and situations will be less likely when staff members are highly motivated and have favorable opinions of the system. Because it is operated by people with sound knowledge and a positive attitude, the system becomes more resilient. Additionally, because procedures are followed, management can monitor more successfully. This will improve corporate governance over time. As a result, this study's findings are highly strategic.

The five primary behavioral factors under investigation in this study are attitude, motivation, perception, learning, and emotion. Based on earlier research showing a considerable influence on individual system performance, these five variables were selected. Every variable has a connected function and influences how well the accounting system is implemented. To identify the most prominent factors, partial and simultaneous analyses were performed. As a foundation for managerial decision-making, the analysis's findings are significant. This method makes research more quantifiable and impartial.

The research subject, PT. Batanghari Sawit Sejahtera, is a plantation business that engages in intricate and dangerous business operations. The company needs an accounting system that can rapidly, precisely, and methodically record each transaction. However, the performance of staff members using the system significantly impacts its efficacy. Thus, it is crucial to understand employees' behavioral aspects. To develop human resource management plans to bolster the accounting system, company management needs reliable empirical data. This research is pertinent and helpful in meeting these needs.

Employees directly working in the accounting system were given a closed-ended questionnaire as part of the data collection method. This approach was selected for its ability to directly describe respondents' perceptions and experiences across all PT workers. Batanghari Sawit Sejahtera's accounting, administrative, and warehousing divisions made up the study's population. Multiple linear regression was used to analyze the data and determine the impact of each variable.

The developed hypothesis was then tested using the test results. This procedure was conducted in accordance with the principles of scientific methodology.

This study is noteworthy because it focuses on plantation enterprises, which are rarely examined in relation to accounting conduct. In actuality, this industry contributes significantly to the national economy and has intricate organizational dynamics. As a result, it is anticipated that this study will lead the way in the agricultural sector's adoption of a behavior-based accounting system. The outcomes can serve as a template for other businesses seeking to develop a reliable, adaptable system. Additionally, this discovery may pave the way for future research in different fields with distinct features. Its scientific contribution is therefore extensive.

Internally, this study helps businesses assess how well the system has been functioning. Management can determine if behavioral or technical causes are to blame for system flaws or failures. From there, a more thorough review and improvement process can be implemented. Internal audits that evaluate procedural compliance based on behavioral factors may also draw on this research. Policy interventions can be focused on motivation or emotion if it is determined that these factors play a significant role. Businesses that use this strategy are both proactive and reactive.

RESEARCH METHODS

This research uses a quantitative methodology to examine the connection between accounting systems and behavioral factors. The quantitative technique was selected for its ability to quantify the influence through statistical analysis and numerical data objectively. Because it seeks to ascertain the influence between variables, this study is associative in nature. Data is gathered via questionnaires as part of a survey study strategy. Employees who are directly involved in the accounting system's implementation were the subjects of the survey. Inferential statistical methods will be applied to analyze the collected data.

The study's population consisted of 187 individuals who worked at PT. Batanghari Sawit Sejahtera. Nevertheless, time and budget limitations prevented the full population from being used as responders. Therefore, to identify a meaningful sample, the researcher used purposive sampling. Employees from the accounting, administrative, and warehousing departments made up the 45-person sample. Their direct involvement with the accounting system was taken into account when selecting the respondents. The information gathered is therefore thought to reflect the company's actual state accurately.

The independent and dependent variables are the two categories of variables used in this investigation. Five behavioral components are attitude (X1), motivation (X2), perception (X3), learning (X4), and emotion (X5), as included in the independent variables. On the other hand, the accounting system (Y), which represents the efficacy and efficiency of the enacted system, is the

dependent variable. Indicators that have been validated and shown reliable in earlier research are used to measure each variable. Likert scales with five assessment levels are used in the study instrument. In accordance with their experiences and opinions of the relevant system, respondents are asked to rank statements.

This study's data-gathering method involves giving respondents questionnaires directly. The questionnaire has two sections. They are the statement portion to assess variables and the demographic section. Every indicator in the behavioral variable is intended to depict actual field conditions. Researchers also conducted brief workplace inspections to corroborate the information from the questionnaire. Before the main study, the questionnaire was tested with 10 respondents to preserve the validity of the data. Based on the findings of the validity and reliability tests, all indicators can be used for further research.

Multiple linear regression was the data analysis method employed in this investigation. Through this technique, the partial or simultaneous effects of each independent variable on the dependent variable are tested. The data is first examined using the traditional assumption test before the regression analysis is performed. Heteroscedasticity, multicollinearity, and normality tests are examples of conventional assumption tests employed. Ensuring the data satisfies the statistical prerequisites for regression testing is the goal. SPSS software version 22 for Windows is used for all data processing.

To determine whether the data are normally distributed, a standard probability plot is used to test for normality. Furthermore, the Variance Inflation Factor (VIF) and Tolerance values are examined to assess multicollinearity. It can be inferred that there is no multicollinearity between the variables if the VIF value is less than 10 and the tolerance is more than 0.1. To determine if the residual variance is homogeneous, the heteroscedasticity test is performed using the Glejser method. The homoscedasticity assumption is satisfied if the residuals' distribution against the independent variables shows no discernible pattern. The regression analysis can be performed legitimately if all of the traditional presumptions are met.

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RESULTS AND DISCUSSION

Forty-five people from PT. Batanghari Sawit Sejahtera's accounting, administration, and warehouse divisions participated in this study. According to the statistical descriptions, all variables have average values above 20, suggesting that respondents' opinions of the system and its behavioral features fall into the high category. Emotion has the lowest average (20.87), while attitude has the highest (21.53). The dependent variable, the accounting system, on the other hand, demonstrated a reasonably good degree of implementation, with an average of 38.29 out of a maximum of 44. There was moderate variation in respondents' responses, as indicated by the standard deviation for each variable, which ranged from 1.5 to 3.0.

Tabel 1
Descriptive Statistics

Variabel	N	Min	Max	Mean	Std. Dev
Attitude	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

Source: processed by the researcher using SPSS 22

Regression analysis was done after testing the classical assumptions. A standard probability plot was used to test for normality, and the results indicated that the data were normally distributed. Multicollinearity tests revealed that all variables had VIF values < 10 (ranging from 1.748 to 3.714), indicating no multicollinearity. The relationship between variables is not significant when the tolerance is greater than 0.1. The classical assumption was satisfied when heteroscedasticity was examined using the Gleiser approach and revealed no particular patterns. The following multiple linear regression model was generated by regression analysis:

$$Y = 3{,}064 + 0{,}198X1 + 0{,}836X2 + 0{,}561X3 - 0{,}444X4 + 0{,}524X5.$$

Each behavioral variable's contribution to the accounting system is depicted in this model. The motivation and emotion components significantly improve the accounting system. In contrast, there is no discernible partial influence of the variables of attitude, perception, and learning.

Tabel 2
Multiple Regression Results (t-test)

Variabel	B	t	Sig.	Conclusion
Attitude	0,198	0,875	0,387	Unsignificant
Motivation	0,836	3,016	0,004	Positive Significant
Perception	0,561	1,454	0,154	Unsignificant
Learning	-0,444	-1,161	0,253	Unsignificant
Emotion	0,524	2,316	0,026	Positive Significant

Source: processed by the researcher using SPSS 22

The accounting system maintains its base value of 3.064 even when all independent variables are zero. The variable with the most significant influence (0.836) is motivation, suggesting that more motivation directly boosts system efficacy. Another considerable factor is emotion, which has a value of 0.524. On the other hand, the negative learning value (-0.444) suggests a counterproductive consequence that may result from improper training loads.

According to the F-test, the accounting system is significantly affected by all five independent variables simultaneously. The significance value of 0.000 < 0.05 and the computed F value of 12.415 are both higher than the table F value of 2.46. This indicates that the regression model can effectively describe how variables relate to one another. This demonstrates how behavioral factors work together to enhance system efficacy. The combined influence of all the variables is powerful, even though none of them has a full effect.

Tabel 3
F-test and R^2

Statistik	Nilai
F Hitung	12,415
Sig.	0,000
R Square	0,614
Adjusted R^2	0,565
Std. Error	2,032

Source: processed by the researcher using SPSS 22

The five behavioral factors account for 61.4% of the variation in the accounting system, as indicated by the coefficient of determination (R2) of 0.614. Other factors not included in this model account for the remaining 38.6%. This demonstrates how vital employee conduct is to the system's effectiveness. When the number of variables is taken into account, the model's adjusted R^2 of 0.565 indicates that it is highly effective.

Insignificant findings were obtained from the attitude variable test (sig = 0.387 > 0.05). This

suggests that, while employee sentiment is generally favorable, it is insufficient to have a direct impact on the accounting system. These findings corroborate earlier studies conducted by Pratolo et al. (2020). For a positive attitude to be effective, it must be paired with other elements. The system's efficacy is not ensured by attitude alone in the absence of motivation and emotional regulation.

A sig value of 0.004 indicated that the motivation variable had a considerable impact on the accounting system. This implies that system efficacy increases with employee motivation. An essential internal driver for system operation is motivation. Motivated workers are more likely to be proactive, meticulous, and disciplined. The idea of behavioral accounting, which highlights the psychological component of the work system, is consistent with this.

Insignificant findings were obtained from the attitude variable test (sig = 0.387 > 0.05). This suggests that, while employee sentiment is generally favorable, it is insufficient to have a direct impact on the accounting system. These findings corroborate earlier studies conducted by Pratolo et al. (2020). For a positive attitude to be effective, it must be paired with other elements. The system's efficacy is not ensured by attitude alone in the absence of motivation and emotional regulation.

The test findings for the learning variable indicate a negative, negligible coefficient (sig = 0.253). This implies that improved learning scores do not always translate into better accounting systems. The training being conducted could not meet the employee's technical needs. On the other hand, the training materials might be excessively generic and unusable. As a result, a more customized and pertinent training plan is required.

There is a substantial and positive influence from the emotion variable (sig = 0.026). Stable emotions support consistent performance in operating accounting systems. Workers with emotional regulation skills will be more composed and cautious when entering and analyzing data. Because accounting systems demand a high level of accuracy, this is significant. Consequently, an essential component of non-technical training in businesses is emotion management.

When taken into account together, all variables exert considerable influence, even though only motivation and emotion are significant on their own. This implies that the combined impacts of behavioral elements are more critical than their separate effects. This strategy supports the systematic approach in human resource management. Businesses must create an organizational culture that supports all components of positive conduct simultaneously. This further underscores the importance of designing accounting information systems with a comprehensive strategy.

This study demonstrates that adopting accounting systems requires more than a technological approach. When developing a system, human and psychological considerations must

be given priority. This is consistent with the literature on behavioral accounting, which views systems as the result of user-technology interaction. Businesses can improve data accuracy and efficiency by understanding behavioral elements. In dynamic settings like the plantation business, this is essential.

In practice, human resource management can use the study's findings as a foundation for creating behavior-oriented training. Enhancing motivation and emotional control should be prioritized alongside technical system knowledge, for instance, by mentoring, coaching, and psychological assistance. Businesses can also create performance-based incentives for the system. As a result, the system's implementation will be more successful and widely accepted.

These results contrast with some earlier research that claimed that behavioral factors did not simultaneously affect accounting systems. This suggests that the organizational setting has a significant impact on behavioral influence. Human connection with the system is essential for PT Batanghari Sawit Sejahtera, which operates in the plantation industry. High system performance is required due to the geographical distribution and transaction complexity. Employee conduct thus turns into a decisive element.

This study also demonstrates that, when motivation and emotional control are lacking, a positive outlook alone does not always translate into a system's efficacy. This implies that for good intentions to be effective, they must be accompanied by genuine encouragement and emotional stability. This demonstrates how crucial it is to incorporate different facets of behavior into an organizational structure. Building a positive perception alone is insufficient; productive work conduct must follow. As a result, management plays a critical role in establishing a positive work environment.

The use of behavior-based systems has the potential to enhance corporate governance over time. Because it is operated by technically proficient and psychologically stable human resources, the system becomes more robust and adaptive. Because they participate in the process, employees feel a sense of ownership over the system. This results in greater responsibility and devotion to the system. Better financial reporting and more precise decision-making will be the results.

This study has implications for adaptation in other industries with intricate operational features. The implementation of information technology presents comparable issues for the manufacturing, logistics, and financial sectors. As a result, a behavior-based method can be used anywhere. The organizational culture and setting must be taken into consideration when making adjustments. However, the basic idea remains the same: people are the system's most crucial component.

Because it includes empirical data from the plantation industry, this study also makes

significant scientific contributions. In the past, the banking and educational industries were the main subjects of behavioral accounting study. The findings of this study thereby broaden the body of scholarly knowledge. Future scholars can use this as a guide to create comparable models in other fields, particularly in Indonesia, which has a variety of organizational traits.

According to the study's findings, the two behavioral factors with the most significant effects on the accounting system are motivation and emotions. Learning, attitudes, and perceptions, on the other hand, have no discernible partial impact. All of the variables, however, have a significant effect simultaneously. This supports the claim that behavioral and technical integration are necessary for an efficient accounting system. Thus, system design and human resource planning need to work together.

CONCLUSION

This study also demonstrates that, when motivation and emotional control are lacking, a positive outlook alone does not always translate into a system's efficacy. This implies that for good intentions to be effective, they must be accompanied by genuine encouragement and emotional stability. This demonstrates how crucial it is to incorporate different facets of behavior into an organizational structure. Building a positive perception alone is insufficient; productive work conduct must follow. As a result, management plays a critical role in establishing a positive work environment. As a result, the design and administration of the accounting system must incorporate a behavioral approach.

The variable with the most significant impact on the accounting system is motivation, suggesting that staff's internal drive is essential to the system's efficient operation. Because emotional stability can increase system accuracy and precision, emotions also have a significant influence. On the other hand, the adverse outcomes of the learning variable indicate that overly general or inaccurate learning processes may reduce system efficacy. Employers must create training that is more pertinent to their workers' individual requirements. The behavioral accounting approach, which centers on human interaction with the system, is consistent with these findings. Human resource management must thus proportionately balance the development of technical and non-technical factors.

This study's practical ramifications include the need to integrate the development of employee behavior and information systems into a single management framework. In addition to enhancing technical abilities, businesses can use training methods centered on psychological support, emotional control, and motivation. Additionally, the findings of this study can be used as a guide to create an information-system-adaptive workplace culture. Over time, an accounting system run by capable and emotionally stable personnel will improve financial decision-making's accuracy,

efficiency, and transparency. These results also create the possibility of applying comparable strategies in other highly complex industrial domains. As a result, this study makes significant theoretical and practical contributions to the development of behavior-based accounting information systems.

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