

# Behavioral Accounting and Village Financial System: Its Impact on the Performance of Village Government Officials

Dendi Purnama\*

Universitas Kuningan  
Kuningan, Indonesia

\*dendi.purnama@uniku.ac.id

Siti Nur Azizah

Universitas Muhammadiyah Purwokerto  
Purwokerto, Indonesia

sitinurazizah@ump.ac.id

**Abstract**—This study aims to analyse the moderation of the implementation of the village financial system in influencing accounting behaviour on the performance of village government officials (strengthening / weakening). This type of research is explanatory research. The data used are primary data collected using survey methods. Data collection techniques were obtained from the results of interviews and questionnaire results. The population in this study were all village financial system operators in the Kuningan Regency area of 361 villages with an analysis unit of the head of financial affairs or treasurer assigned as the operator of the village financial system. Samples were obtained as many as 190 respondents using the Yamane formula. Determination of the number of samples used in this study using the random sample method. The analytical tool used is multiple regression analysis and moderation regression analysis. The results of the study concluded that the implementation of the village financial system can strengthen the influence of attitudes, perceptions, emotions and training on the performance of village government officials, while the implementation of the village financial system cannot strengthen the motivational effect on the performance of village government officials.

**Keywords:** *behavioral accounting, implementation of the village financial system, the performance of village government officials*

## I. INTRODUCTION

The village government has been given authority by the central government to regulate and manage the government system and in managing village finances. This is in line with the issuance of the Village Law No. 6 of 2014 and the Minister of Home Affairs Regulation No. 113 of 2014. Since the existence of the village law the village government annually receives village funds whose budgets are very large from the central government through the State and regional budgets. This policy has consequences for the management process that should be carried out professionally, effectively and efficiently, and accountably based on the principles of good public management in order to avoid the risk of irregularities, fraud and corruption. It aims to build villages so that they are more independent and prosperous in their communities. However, the village government was also given a demand that village financial management based on the principles of village financial management be transparent, accountable and participatory so that village government performance would continue to be monitored. For the performance of the village government to look good, the performance of the village

government officials must also show good performance. This is to answer the demands of stakeholders in managing the government's governance system.

To assist the village government in managing village finances, the central government through BPKP has developed an information system called the village financial system. With the implementation of the village financial system (Siskeudes), it is hoped that later it can help the work of the village officials themselves, so that the performance of the village officials is getting better and the use of the system can be more effective. The use of information systems that are less effective will have a negative impact on the performance and quality of public sector organization services to the community. The quality of service for the community needs to be improved because this will affect people's trust in the government as a public sector organization. Information systems are expected to improve the performance and service quality of public sector organizations in the community, the higher the quality of services for the community, the higher the public's trust in the government.

The performance of local government is the result of the work of the local government by combining the ability, effort and opportunity to carry out their duties. Individuals who have high performance will always be oriented towards achievement, have confidence, self-control, and have competence. Performance appraisal is useful for organizations to measure the success of the goals set because the measurement of organizational performance is indirectly demonstrated by the level of achievement of local government performance to prevent unintended fraud.

Based on field surveys in visiting village governments in the Kuningan regency, problems and problems related to the performance of village government officials in managing village finances are still found. Most of them have not yet fully mastered and understood the contents of the content and features that exist in the siskeudes even every year the village financial system is always changing about the accounts and account codes that are in the siskeudes. That is because the discrepancy in the field conditions and the ABPDes format with the existing features is disiskeudes so that in inputting data to the siskeudes experiencing difficulties. The success or failure of the use of the village financial system is inseparable from human behaviour such as attitudes, motivations, emotions, perceptions and training so that human behaviour can influence the application of the village financial system.

With the treasury village financial system, it can work more efficiently and effectively so that the performance of the village government apparatus will improve and in financial reporting will be on time. In addition, with the good performance of the village government apparatus, it will have an impact on the performance of the village government as well as providing transparent and accountable reports and responsibilities for one period.

The success of an information system is inseparable from human behaviour, and the development of accounting is inseparable from behaviour. The urgency of accounting needs and the importance of the role of humans in the field of accounting then by adopting other fields of science, such as psychology and social sciences, behavioural accounting was born. Behavioural accounting finally recognized its existence and a lot of empirical evidence produced by researchers who helped strengthen the field of behavioural accounting. Behavioural accounting is a part of the discipline of accounting that examines the relationship between human behaviour and the accounting system, as well as the behavioural dimension of the organization where humans and the accounting system are located and their existence is recognized. Behavioural accounting then develops and can become an indicator that influences the company's financial performance.

An employee's performance can be influenced by an employee's work attitude. Attitude is a tendency to respond to something consistently to support or not support by paying attention to certain objects [1]. Individual attitudes do matter and this can be related to job satisfaction and their performance can indirectly affect the organization [2].

Several studies related to the topic of behavioural accounting in influencing employee performance include. The work attitudes has positive and significant affect employee performance [3] while work attitudes negatively affect employee performance [4]. Khan et al proved that all the variables (attitude, job satisfaction, job commitment, training and motivation) are positively affecting the performance of the employees [5]. While looking at the results drawn from the correlation we find that motivation, job commitment and attitude of employees and leaders are highly correlated with the performance and organizations need to create cooperative and employee oriented culture to achieve higher level of performance through these variables.

Motivation to work is important for the achievement of a goal. Furthermore, the employees should be able to generate the higher working motivation in the company [6]. The higher the motivation, the more the performance will increase [6].

Based on the description above shows that there has been no research on the analysis of the village financial system based on behavioural accounting and its influence on the performance of village government officials. So that researchers are interested in researching and examining more deeply about the problems that have been identified.

## II. RESEARCH METHOD

The type of research used is explanatory research (explanatory research) [7]. The data used are primary data

collected using survey methods with data collection techniques obtained from interviews and questionnaire results. Quantitative analysis is carried out by providing alternative answers in the form of numbers using a 5-point Likert scale. This value starts from (1) "Strongly Disagree" to (5) "Strongly Agree". The population in this study were all village financial system operators in the Kuningan Regency area of 361 people with a financial analysis unit or village treasurer. Determination of the number of samples used in this study using the nonprobability random sampling method. The number of samples was determined by a statistical approach using the Yamane approach formula, namely,  $n = N / 1 + N d^2$  as many as 190 villages [8].

The variables in this study are attitude, motivation, perception, emotion, training, village government apparatus performance, while the moderating variable is the village financial system. The dimension used in the attitude variable are cognitive, affective, contemplative. The dimension used in the motivation variable are psychological, safety, love and belonging, esteem, and self-actualization. The dimension used in the perception variable are helpfulness, easiness, risk, and organizational support. The dimension used emotion variable are self-realization, empathy, self-control, motivation, and social skills. The dimension used in the training variable are objective, matter, instructor, method, and participant. The dimension used in the village financial system are by regulations, user friendly, built in internal control, sustainability maintenance, execution instructions. The dimension used in the village government apparatus performance are quality, quantity, timeliness, effectiveness, and team work. The analytical tool used is multiple regression analysis and moderation regression analysis.

## III. RESULTS

### A. Validity and Reliability Testing Results

Based on the results of testing on the results of the questionnaire statements from each variable, it was found that the variables of attitude, motivation, perception, emotions, training, village financial system and the performance of the village government apparatus were valid and reliable.

TABLE I. RESULTS OF MODERATION REGRESSION ANALYSIS

Variable	Regression coefficient	t <sub>count</sub>	Sig.
(Constant)	20,908		
Attituded	0,722	2,960	0,003
Siskeudes	0,102	0,416	0,678
Moderation	0,545	2,786	0,007
<i>Adjusted R Square</i>	0,390		
Motivation	0,145	1,073	0,285
Siskeudes	0,575	4,231	0,000
Moderation	0,072	0,450	0,653
<i>Adjusted R Square</i>	0,28		
Perseption	0,481	1,990	0,043
Implementation of Siskeudes	0,223	0,895	0,372

Table 1. Cont.

Variable	Regression coefficient	t <sub>count</sub>	Sig.
Moderation	0,660	2,137	0,034
<i>Adjusted R Square</i>	0,26		
Emotion	0,245	0,981	0,328
Implementation of Siskeudes	0,181	0,727	0,468
Moderasi	0,793	2,552	0,012
<i>Adjusted R Square</i>	0,31		
Training	0,456	2,135	0,039
Implementation of Siskeudes	0,244	0,964	0,336
Moderation	0,386	2,301	0,026
<i>Adjusted R Square</i>	0,23		

Source: Primary data process

Based on the SPSS output, the t<sub>count</sub> of the attitude variable t is 2.960, greater than the t<sub>table</sub> value of 1.973 and the sig value. t<sub>count</sub> of 0.003 is smaller than the value of alpha ( $\alpha$ ) = 0.05 with t<sub>count</sub> has a positive coefficient direction, it can be concluded that the attitude variable has a significant positive effect on the performance of the apparatus.

Based on the SPSS output, the moderation variable t<sub>count</sub> is 2.786, greater than the t<sub>table</sub> value of 1.973. and sig. t<sub>count</sub> of 0.007 is smaller than the value of alpha ( $\alpha$ ) = 0.05. Then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. Thus, it can be concluded that the implementation of the village financial system strengthens the influence of attitudes on the performance of the apparatus.

Based on SPSS output, the calculated t<sub>count</sub> of motivation variable is 1.073 smaller than t<sub>table</sub> value of 1.973 and the value of sig. t<sub>count</sub> of 0.285 is greater than the value of alpha ( $\alpha$ ) = 0.05 with t<sub>count</sub> has a positive coefficient direction, it can be concluded that the motivational variable has no effect on the performance of the apparatus.

Based on the SPSS output, the moderation variable t<sub>count</sub> is 0.450, smaller than the t<sub>table</sub> value of 1.973. and sig. t<sub>count</sub> of 0.653 is greater than the value of alpha ( $\alpha$ ) = 0.05. Then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected. Thus, it can be concluded that the implementation of the village financial system cannot strengthen the influence of motivation on the performance of the apparatus.

Based on the SPSS output, the calculated t<sub>count</sub> of perception variable is 1.990, greater than the t<sub>table</sub> value of 1.973 and the value of sig. t<sub>count</sub> is 0.043 smaller than the alpha value ( $\alpha$ ) = 0.05. With t<sub>count</sub> has a positive coefficient direction, it can be concluded that the perception variable has a significant positive effect on the performance of the apparatus.

Based on the SPSS output, the moderation variable t<sub>count</sub> is 2.137, greater than the t<sub>table</sub> value of 1.973. and sig. t<sub>count</sub> of 0.034 is smaller than the value of alpha ( $\alpha$ ) = 0.05. Then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. Thus, it can be concluded that the implementation of the village financial system strengthens the influence of perceptions on the performance of the apparatus.

Based on the SPSS output, the calculated emotional variable t<sub>count</sub> of 0.981 is smaller than the t<sub>table</sub> value of 1.973 and the value of sig. t<sub>count</sub> of 0.328 is greater than the value of alpha ( $\alpha$ ) = 0.05. With t<sub>count</sub> has a positive coefficient direction,

it can be concluded that the emotional variable does not affect the performance of the apparatus.

Based on the SPSS output, the moderation variable t<sub>count</sub> is 2.552, greater than the t<sub>table</sub> value of 1.973. and sig. t<sub>count</sub> of 0.948 is greater than the value of alpha ( $\alpha$ ) = 0.05. Then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. Thus, it can be concluded that the implementation of the financial system strengthens the influence of emotions on the performance of the apparatus.

Based on SPSS output, the t<sub>count</sub> of the calculated training variable is 2.135, greater than the t<sub>table</sub> value of 1.973 and the sig value. t<sub>count</sub> of 0.039 is smaller than the value of alpha ( $\alpha$ ) = 0.05. With t<sub>count</sub> has a positive coefficient direction, it can be concluded that the training variable has a significant positive effect on the performance of the village government apparatus.

Based on the SPSS output, the moderation variable t<sub>count</sub> is 2.301, greater than the t<sub>table</sub> value of 1.973. and sig. t<sub>count</sub> of 0.026 smaller than the value of alpha ( $\alpha$ ) = 0.05. Then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. Thus, it can be concluded that the implementation of the village financial system strengthens the effect of training on apparatus performance.

#### IV. DISCUSSION

##### A. *Implementation of the Financial System Moderates the Effect of Attitudes on Village Government Apparatus Performance*

The results of hypothesis testing concluded that the implementation of the village financial system can strengthen the influence of attitudes on the performance of village government officials. This means that the siskeudes support work attitudes in improving the performance of village government officials. The better the attitude at work, the better the performance. With siskeudes makes it easy for work to achieve maximum results. Stakeholders will assess the performance of the village government by looking at the performance of the village government apparatus. When the performance of the apparatus is good, the performance of the village government is also good. The village financial system will provide a sense of calm towards the attitude of village officials because the demands and responsibilities that must be immediately implemented will be achieved. A good attitude will be easier to concentrate on using the village financial system so that the work will be completed on time. Work that can be completed on time is an indicator of the success of village officials at work. Then, it can be concluded that the village financial system strengthens the influence of attitudes on the performance of village government officials. The results of this study are in accordance with research conducted by [3,9] who expressed a significant positive effect on the performance of village government officials.

##### B. *Implementation of the Financial System Moderates the Effect of Motivation on the Performance of Village Government Apparatus*

The results of hypothesis testing concluded that the implementation of the village financial system did not strengthen the influence of motivation on the performance of the village government apparatus. This means that some

respondents considered that the positions held as financial officers and treasurers must be proficient in using computers and who had attended training in the implementation of the village financial system would automatically double as operators of the village financial system. Therefore, the village financial system is only used as a tool to assist the task of financial system operators in reporting village financial management in order to produce transparent and accountable information. High motivation due to the fulfilment of basic human needs such as physiological needs, health insurance needs, appreciation needs and self-actualization needs so that it will have an impact on work behaviour. However, the results of this study cannot prove that motivation can affect the performance of village government apparatus because some financial and treasurer units experience a lack of attention from superiors so that it has an impact on work motivation and has an impact on the performance of village officials. Even though high motivation will encourage village officials to work optimally so that performance will improve. Thus, it can be concluded that the village financial system cannot strengthen the influence of work motivation on the performance of village government officials. The results of this study are supported by Suprianto [10] who argues that motivation does not affect the performance of village government officials.

*C. Implementation of the Financial System Moderates the Effect of Perception on Village Government Apparatus Performance*

The test results concluded that the implementation of the village financial system strengthened the influence of perceptions on the performance of village government officials. This means that the perception of the village financial system has a useful value in terms of benefits so that the health department is considered important because it can help operators to work optimally. A good perception of the village financial system will change the behaviour of respondents and show a good response. In addition, the perception of the ease of using the village financial system encourages the finance committee and treasurer to be more interested in operating the village financial system, besides having to go through training first. With the help of the siskeudes it can facilitate the work in financial reporting and accountability in a timely manner. Thus the performance of village officials will be considered good by external parties. Thus, it can be concluded that the village financial system strengthens the influence of perceptions on the performance of village government officials. The results of this study were supported by Bekele et al [11] who suggested that perceptions had a positive effect on the performance of village government officials.

*D. Implementation of the Financial System Moderates the Effects of Emotions on the Performance of Village Government Apparatus*

The test results concluded that the implementation of the village financial system strengthened the influence of emotions on the performance of village government officials. This means that the more stable the emotions, the better the performance of the apparatus because the work will be easier with the support of the village financial system at work because when a lot of

work it will have an impact on the emotions of respondents. With bad emotions will have an impact on the performance of village officials, while good emotions will focus more on work so that it has an impact on good performance. Thus, it can be concluded that the village financial system strengthens the influence of emotions on the performance of the village government apparatus. The results of this study were supported by references number [12,13] which suggests that emotions have a significant positive effect on the performance of village government officials.

*E. Implementation of the Financial System Moderates the Effect of Training on Village Government Apparatus Performance*

The test results concluded that the implementation of the village financial system strengthened the effect of training on the performance of village government officials. This means that with the village financial system training can affect the performance of village government officials. With training, changing a person can and gain knowledge and skills. When a person has the knowledge and skills it will be more professional at work so that good performance indicators will be achieved. With the support of the village financial system it can help the financial system operators in completing work. Work completed on time will be seen as good performance. Training program contributed to the increase of efficiency, productivity, rise of customer's level of satisfaction [14]. Thus, it can be concluded that the village financial system strengthens the effect of training on the performance of village government officials. The more the employee gets training, the more efficient their level of performance would be [15]. The results of this study were supported by [14,16,17] which suggests that training has a significant positive effect on the performance of village government officials.

*F. The Effect of the Village Financial System on the Performance of the Village Government Apparatus*

The test results concluded that the implementation of the village financial system had a significant positive effect on the performance of the village government apparatus. This means that the implementation of the village financial system provides benefits and convenience for village governments in realizing transparent and accountable village financial management. With the existence of the siskeudes will help the task of the village financial system operator to work more optimally in completing village financial reporting. Financial reporting quickly and accurately will describe the performance of the village government is good so that the performance of the apparatus will be considered good. The results of this study are consistent with research conducted by Dewi et al [18] who stated that the implementation of the village financial system had a significant positive effect on the performance of village government officials.

## V. CONCLUSION

Based on the results of research and discussion, the conclusions that can be drawn from this study are as follows: (1) the Village Financial System strengthens the influence of attitudes on the performance of village government officials,

(2) the Village Financial System cannot strengthen the motivational effect on the performance of the village government apparatus, (3) the Village Financial System strengthens the effect of perceptions on the performance of the village government apparatus, (4) The Village Finance System strengthens the influence of emotions on the performance of the village government apparatus (5) The Village Finance System strengthens the effect of training on the performance of the village government apparatus (6) The Village Finance System positively influences the performance of the village government apparatus.

## VI. IMPLICATIONS

Based on the results of the study, the implication in this study is that the successful implementation of the village financial system is inseparable from the behaviour of the treasurer/ treasurer as the operator of village financial management such as attitudes and training. The respondent's behaviour can support the application of the village financial system. The village financial system can make it easy for them to complete work in a timely manner and can provide transparent and accountable financial statement information. The results of this study indicate that the implementation of the financial system supports attitudes, perceptions, emotions and training in influencing the performance of village government officials. In addition, the results of this study can provide information and an overview of the performance of the village government apparatus cannot be separated from aspects of human behaviour.

## REFERENCES

- [1] R. Kreitner and A. Kinicki, *Perilaku Organisasi: Organizational Behavior*, edisi sembilan. Jakarta: Salemba Empat, 2014.
- [2] S. Ilahi and M. Ahmed, "Perception and Attitude of Employees of Telecommunication Sector towards the Organization Perception and Attitude of Employees of Telecommunication Sector towards the Organization," *Asian J Manag Appl Res.*, vol. 7, no. 1, 2016.
- [3] M. Margaretha and N. Natalia, "Pengaruh Sikap Kerja Terhadap Kinerja Karyawan Pada Pt . Duta Marga Silima Di Jakarta," *J Manaj dan Bisnis*, vol. 2, no. 2, pp. 151–166, 2012.
- [4] R.C. Korompis, V.P. Lengkong and M.D. Walangitan, "Pengaruh Sikap Kerja dan Kompensasi terhadap Kinerja Karyawan Pada PT. Bank Negara Indonesia (Persero) Cabang Manado," *J EMBA*, vol. 5, no. 2, pp. 1238–1249, 2017.
- [5] I. Khan, H. Dongping and T.A. Ghauri, "Impact of attitude on employees performance: A study of textile industry in Punjab, Pakistan," *World Appl Sci J*, vol. 30, no. 30A, pp. 191–197, 2014.
- [6] E. Manik and I. Sidharta, "The Impact of Motivation, Ability, Role Perception on Employee Performance and Situational Factor as Moderating Variable of Public Agency in Bandung, Indonesia," *Int J Manag Sci Bus Adm.*, vol. 3, no. 4, pp. 65–73, 2017.
- [7] W.L. Neuman, *Social Research Methods: Qualitative and Quantitatif Approaches*. 7th editio. Jakarta Barat: PT Indeks, 2013.
- [8] A. Ferdinand, *Metode Penelitian Manajemen*. Semarang: Badan Penerbit Universitas Diponegoro, 2014.
- [9] P.H. Samsuri, "Pengaruh Sikap dan Motivasi Terhadap Kinerja Karyawan Pada MTsN Takeran Kabupaten Magetan," *Capital*, vol. 1, no. 1, 2017.
- [10] M.E. Suprianto, "Pengaruh Sistem Informasi Akuntansi, Teknologi Informasi dan Motivasi Terhadap Kinerja Individual (Studi Kasus pada Hotel Grand Fatma Tenggarong)," *eJournal Adm Bisnis*, vol. 6, no. 1, pp. 214–228, 2017.
- [11] A.Z. Bekele, A.D. Shigutu and A.T. Tensay, "The Effect of Employees' Perception of Performance Appraisal on their Work Outcomes," *Int J Manag Commer Innov.*, vol. 2, no. 1, pp. 136–173, 2019.
- [12] T.P. Kristianingsih and I. Darmastuti, "Pengaruh kecerdasan emosi terhadap kinerja pegawai dengan ambiguitas peran sebagai variabel intervening," *Diponegoro J Manag.*, vol. 4, no. 2, pp. 1–10, 2015.
- [13] A.J. Bambale, S.I. Kassim and L. Musa, "Effect of Emotional Leadership on Employee Performance among Staff of Tertiary Institutions in Gombe," *J Resour Dev Manag.*, vol. 19, no. 1, pp. 23–30, 2016.
- [14] E. Landa, "Influence of Training on Employees Performance in Public institution in Tanzania," *Int J Hum Resour Stud.*, vol. 8, no. 2, pp. 324, 2018.
- [15] N.N. Afroz, "Effects of Training on Employee Performance - A Study on banking Sector, Tangail Bangladesh," *Glob J Econ Bus.*, vol. 4, no. 1, pp. 111–124, 2018.
- [16] A.M. Alfandi, *Training Impact on the Performance of Employees "A Case of Jourdanian Travel and Tourism Institutions"*, 2016.
- [17] M.E. Motlokoa, L.P. Sekantsi and R.P. Monyoloc, "The Impact of Training on Employees' Performance: The Case of Banking Sector in Lesotho," *Int J Hum Resour Stud.*, vol. 8, no. 2, pp. 16, 2018.
- [18] R.A. Dewi, W. Ramadhanti and A. Wiratno, "Faktor-Faktor Yang Berpengaruh Terhadap Kinerja Keuangan Pemerintah Desa Pasca Penerapan Undang-Undang," *J Akunt Aktual.*, vol. 3, no. 4, pp. 311–327, 2016.