

ORGANIZATIONAL BEHAVIOR FACTORS IN THE IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEMS

Chalid Imran Musa*

*Universitas Negeri Makassar

E-mail: * chalid.imran.musa@unm.ac.id

Submitted: 19 November 2024	Revised: 21 November 2024	Accepted: 23 November 2024
--------------------------------	------------------------------	-------------------------------

Abstract

Implementation of financial accounting systems is a complex process involving various factors, including organizational behavior. Organizational behavior factors play an important role in determining the success or failure of system implementation. This abstract discusses the background of the problem regarding organizational behavior factors in the implementation of financial accounting systems. Problems that often arise related to organizational behavior factors in the implementation of financial accounting systems include resistance to change, lack of management support, lack of skills and knowledge, lack of communication and involvement, and an organizational culture that does not support change. Resistance to change can arise from discomfort with changes in usual work routines or uncertainty about the success of the new system. Inadequate management support can hinder employee participation and motivation in adopting the new system. Lack of skills and knowledge needed to operate the new system can hinder effective acceptance and use. Ineffective communication and lack of employee involvement in the implementation process can lead to ambiguity and resistance. An organizational culture that does not support change and innovation can be a serious obstacle to the implementation of financial accounting systems. In addressing organizational behavior factors, it is important to pay attention to employee attitudes and perceptions, management support, effective communication, training and learning, and an organizational culture that supports change. Involving employees in the planning and decision-making stages, providing adequate training, and creating a culture open to change can increase the success of implementing a financial accounting system.

Keywords: *Organizational behavior, financial accounting implementation.*

INTRODUCTION

Implementation of financial accounting systems is a complex and important effort for organizations to manage financial information effectively. However, the implementation

of this system often faces various challenges and obstacles, including organizational behavioral factors that can affect its success.

Organizational behavioral factors in the implementation of financial accounting systems include attitudes, perceptions, motivation, resistance to change, management support, employee skills and knowledge, communication, involvement, and organizational culture that supports change. It is important to understand the background of the problems related to these organizational behavioral factors in order to overcome obstacles that may arise during system implementation.

Employees' skills and knowledge in using the new financial accounting system are also important factors. If employees do not have adequate skills or sufficient understanding of the new system, they may have difficulty operating the system effectively, which may hinder the achievement of implementation goals.

Local governments play an important role as managers of public funds at the local or regional level. They are responsible for managing the budget and financial resources received from the central government, tax revenues, and other financial resources in the region. Local governments use these public funds to provide various services and essential infrastructure for local communities.

Implementation of financial accounting systems is a complex and important effort for organizations to manage financial information effectively. However, the implementation system often faces various challenges and obstacles, including organizational behavioral factors that can affect its success.

Organizational behavioral factors in the implementation of financial accounting systems include attitudes, perceptions, motivation, resistance to change, management support, employee skills and knowledge, communication, involvement, and organizational culture that supports change. It is important to understand the background of the problems related to these organizational behavioral factors in order to overcome obstacles that may arise during system implementation.

The skills and knowledge of employees in using the new financial accounting system are also important factors. If members do not have adequate skills or sufficient understanding

of the new system, they may have difficulty in operating the system effectively, which can hinder the achievement of implementation goals.

METHODOLOGY

This study discusses the factors of organizational behavior in the implementation of the regional financial accounting system. The type of research used in this study is secondary research. This study utilizes existing data. Secondary data focuses more on information and research findings that have been collected and compiled by others for purposes different from those being pursued. Secondary data sources are sources that provide information to data collectors indirectly. Such as through other people or documents, not directly. Laws, books, journals, and articles that are relevant to the research problem that discuss the internal control system over the payroll system and procedures in an effort

Secondary data can be used in research when primary data is expensive or time consuming to collect. It must also be relevant and reliable for use in research. It is important to analyze and synthesize secondary data carefully to avoid drawing wrong conclusions.

RESULTS AND DISCUSSION

The Regional Government as the manager and the community should be able to provide information on the required finances accurately, relevantly, timely and reliably. Which is in accordance with the provisions of the laws and regulations that have been set. The implementation of the government accounting system provides benefits and also convenience for the regional government to realize transparency and accountability in regional financial management.

In the research conducted by Sa'diyah, Siti Halimatus (2017), conducted a questionnaire in a region, the Organizational Behavior Factors in the research were Training and support from superiors.

From the valid and reliable analysis, the questions designated as indicators in the questionnaire with 27 questions that have been submitted are used. The results of the questionnaire from all questions are analyzed using hypothesis tests from the classical assumption test, multiple linear regression analysis, and determination coefficient analysis. The results of the first hypothesis test are training in the application of the regional financial

accounting system, it can be concluded that training for the implementation of the current regional Accounting system has no relationship. Thus, the lesson does not significantly affect the development of the regional currency accreditation system. This result is carried out by the phenomenon in the field, where the intensity of training related to the implementation of the regional financial accounting system is implemented in only one year. In addition, the materials used in the classroom cannot be shared with students, which means that teachers cannot improve the performance of the country's monetary system.

Based on this, it can be concluded that the material covered in this course is rather slow, making it difficult for teachers to apply it to students and for them to effectively implement the country's financial system. As a result, the results are less than ideal or less than expected, which is caused by changes in laws or new laws that are not related. Thus, it can be concluded that the implementation of the country's currency identification system will slow down as the level of study intensity increases. And also, as the intensity of instruction increases, so does the need for a stronger monetary authority system in the country.

The results of Sa'diyah's study can be used to support the findings of Latifah and Sabeni's (2007) and Azlina Roza's (2012) studies, which found that the implementation of the state financial system was not hindered by study training.

Based on the second hypothesis, namely superior support for the development of the country's legal system, it can be concluded that there is a relationship between these two hypotheses. The findings of this study indicate that superior support has a significant and important impact on the development of the country's financial system. In this case, it can be said that the development of the country's financial system is significantly influenced by superior support. Organizational Factors Superior support plays an important role in the early stages of the system development cycle, with support from top management meaning that superiors are directly involved in the progress of the project, and also provide the resources needed to determine the effectiveness of the government will not achieve its goals. As a result, when the level of superior activity decreases, the implementation of the foreign currency authentication system will also decrease. Likewise, when the level of superiority increases, the creation of a regional currency recognition system will become more difficult.

The results of the research conducted by Sa'diyah, Siti Halimatus are in accordance with the results of research conducted by Latifah and Sabeni (2007) and Azlina Roza (2012) previously, in their research it was proven that superior support has an impact on the success of the implementation of the regional financial accounting system.

CONCLUSION

Based on the research findings from data analysis and testing conducted by Sa'diyah, Siti Halimatus, and other researchers, it can be concluded about the factors that influence the performance of existing organizations (such as training and superior sphere), such as the superior sphere that may have an impact on the speed at which the regional financial accounting system is implemented. The influence of the study of the development of the country's financial system has not been realized. Superior support and training have simultaneous and significant weaknesses in implementing the country's currency identification system.

REFERENCES

- Latifah, Lyna and Arifin Sabeni. 2007. Organizational Behavior Factors in the Implementation of Regional Financial Accounting Systems (Empirical Study of Regency and City Governments in Central Java and the Special Region of Yogyakarta)
- Sa'diyah, Siti Halimatus (2019) Organizational Behavior Factors in the Implementation of Regional Financial Accounting System in Jember Regency. Undergraduate thesis, MUHAMMADIYAH UNIVERSITY OF JEMBER.
- Roza, Azlina. 2012. The Influence of Organizational Behavior Factors on the Usefulness of Regional Financial Accounting Systems. Thesis of Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Surakarta. Surakarta
- Fatimah. 2013. The Influence of Training, Top Management Support and Clarity of Objectives on the Effectiveness of Regional Financial Information Systems. Thesis of Accounting Study Program, Faculty of Economics, Padang State University. Padang.