

## Analysis of the Influence of Organizational Behavior and Accounting System Implementation on Financial Performance A Case Study of PT. Bank BRI Using a Quantitative Approach

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### Abstract

*This study aims to analyze the influence of organizational behavior and the implementation of accounting systems on the financial performance of PT Bank Rakyat Indonesia (Persero) Tbk (Bank BRI). A descriptive verification method with a quantitative approach was employed to achieve this objective. The study used secondary data derived from the published annual financial report of PT Bank BRI for the 2022 period, obtained from the official Indonesia Stock Exchange website. The total sampling technique was applied, resulting in a single sample encompassing the entire population. Data analysis techniques used in this study include descriptive test analysis, T-test, and crosstab analysis. The findings reveal a significant and positive relationship between organizational behavior and financial performance at Bank BRI. These results align with prior research, indicating that strong organizational culture and commitment positively influence financial reporting accuracy and compliance with organizational regulations. The study underscores the importance of modern, integrated accounting systems and ethical organizational behavior in enhancing financial management and achieving sustainable performance.*

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**Keywords:** *Organizational Behavior, Accounting Systems, Financial Performance.*

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### INTRODUCTION

A good accounting system has a significant impact on a company's finances, including PT Bank BRI. In this context, PT Bank BRI is one of the largest banks in Indonesia, providing various financial products and services to the public.

Organizational behavior refers to the culture and values upheld by the company as well as the behavior of individuals within the organization. This includes human resource management, communication, leadership, and company policies. Positive organizational behavior can foster a healthy, collaborative, and productive work environment, ultimately having a positive impact on the company's financial performance.

The implementation of an appropriate accounting system is also critical in managing corporate finances. An effective and efficient accounting system enables the company to collect, classify, analyze, and report financial information accurately and timely. A robust accounting system helps the company make intelligent business decisions, control financial risks, and comply with applicable legal and regulatory requirements.

In the context of PT Bank BRI, it is crucial for the company to have strong organizational behavior that promotes integrity, ethics, and quality customer

service. Bank BRI must also adopt a modern and integrated accounting system to manage financial transactions, produce accurate financial reports, and comply with relevant legal and regulatory requirements.

When implementing an accounting system, PT Bank BRI should consider several factors, including:

- **Selection of Accounting System:** Bank BRI should choose an accounting system that fits the company's needs and operational scale. Selecting the right system can help the company process transactions with high efficiency and accuracy.
- **Training and Development of Human Resources:** Bank BRI should prioritize employee training and development in the use of the new accounting system. This ensures that staff involved in financial management have a sound understanding of the system and can use it effectively.
- **Internal Controls:** Bank BRI needs to implement adequate internal controls to protect the company's finances from risks and misuse. Effective internal controls include task segregation, transaction validation, and financial activity monitoring.
- **Integration with Other Systems:** Bank BRI's accounting system should be integrated with other systems used within the company, such as risk management systems, asset management systems, and electronic banking systems. Good integration enables efficient data exchange and consistency across platforms.

## METHOD

The type of research used in this study is a descriptive verification research method with a quantitative approach. This aligns with the research objective, which is to examine the influence of organizational behavior and the implementation of accounting systems on the financial performance of PT Bank BRI. The population in this study is PT Bank Rakyat Indonesia (Persero) Tbk for the year 2022.

The research sample was determined using a total sampling technique, resulting in a single sample for this study. The research utilized secondary data, specifically the published annual financial reports of PT Bank Rakyat Indonesia (Persero) Tbk, obtained from the official website of the Indonesia Stock Exchange for the 2022 period.

The data analysis techniques used in this study include descriptive test analysis, T-test analysis, and crosstab analysis.

## RESULT AND DISCUSSION

### Variable Organizational Behavior (X1)

Organizational behavior is the study of human behavior within an organization. Its scope essentially integrates three concepts or behavioral studies: individual behavior, inter-individual behavior, and group behavior. To measure the clarity of objectives, three statement items are used, with a 5-point Likert scale. In this scale, the lowest response is 1, and the highest response is 5. Generally, the answer choices are: Strongly Disagree (STS) = 1, Disagree (TS) = 2, Neutral (N) = 3, Agree (S) = 4, and Strongly Agree (SS) = 5.

### Variable Accounting System Implementation (X2)

As an accounting information system, it functions to collect data describing the company's activities, transform the data into information, and provide information to users inside and outside the company. Additionally, an accounting information system is the only Computer-Based Information System (CBIS). Factors influencing the implementation of accounting information systems in an organization include training and expertise. To measure the clarity of objectives, two statement items are used, with a 5-point Likert scale. In this scale, the lowest response is 1, and the highest response is 5. Generally, the answer choices are: Strongly Disagree (STS) = 1, Disagree (TS) = 2, Neutral (N) = 3, Agree (S) = 4, and Strongly Agree (SS) = 5.

### Variable Regional Finance (Y)

The dependent variable is regional finance, which involves activities carried out by regional financial management officials in accordance with their positions and authorities, encompassing planning, implementation, supervision, and accountability. Indicators of this variable include transparency, efficiency, accountability, and participatory aspects. To measure the clarity of objectives, four statement items are used, with a 5-point Likert scale. In this scale, the lowest response is 1, and the highest response is 5. Generally, the answer choices are: Strongly Disagree (STS) = 1, Disagree (TS) = 2, Neutral (N) = 3, Agree (S) = 4, and Strongly Agree (SS) = 5.

The provided text appears to describe the results of various statistical tests and analyses in a research study, particularly focusing on the validity, reliability, assumptions, and hypothesis testing. The overall structure is a detailed explanation of how different instruments and variables were tested using SPSS software. Here's a breakdown of the analysis:

### Validity

- **Validity Test (SPSS):** The validity test checks if the instrument measures what it is supposed to measure. A result is considered valid if the significance value (Sig) is less than 0.05.
- The table shows that all independent variables (organizational behavior and accounting system implementation) and the dependent variable (regional finance) have a significance of 0.000, which is less than 0.05, indicating the instruments are valid.

### Reliability

- **Reliability Test (Cronbach Alpha):** This test determines if the responses are consistent across time. A Cronbach Alpha greater than 0.70 is considered reliable.
- The table shows that all variables (organizational behavior, accounting system implementation, and regional finance) have Cronbach Alpha values above 0.70 (0.839, 0.827, and 0.767 respectively), indicating that the instruments used in the study are reliable.

### Assumptions Tests

1. **Normality Test (Kolmogorov-Smirnov Test):** This test assesses if the data follows a normal distribution. The significance value of 0.200 is greater than 0.05, indicating the data is normally distributed.
2. **Multicollinearity Test:** This test checks for correlations between independent variables. Tolerance values should be greater than 0.1, and VIF (Variance Inflation Factor) should be less than 10. The tolerance values and VIF values suggest no multicollinearity issues between the variables.
3. **Heteroscedasticity Test:** This test assesses if the variance of residuals is constant. The significance values of the independent variables are all greater than 0.05, indicating no heteroscedasticity.
4. **Autocorrelation Test (Durbin-Watson Test):** This test checks for autocorrelation in the residuals. The Durbin-Watson value of 2.057 lies between the bounds (1.2837 and 1.5666), indicating no autocorrelation.

### Hypothesis Testing (Multiple Linear Regression)

- **Multiple Linear Regression Analysis:** The study uses regression to analyze the relationship between independent variables (organizational behavior and accounting system implementation) and the dependent variable (regional finance).
- The results show that both organizational behavior ( $\beta_1 = 0.376$ ) and accounting system implementation ( $\beta_2 = 0.654$ ) have significant positive impacts on regional finance, with p-values less than 0.05.

- **Model Fit:** The R-squared value is 0.967, meaning 96.7% of the variation in regional finance can be explained by the independent variables, which is considered a very good fit.
- **Hypothesis Testing:** The partial tests confirm that both organizational behavior and accounting system implementation significantly affect regional finance.

In summary, the study concludes that the instruments used are valid and reliable, the assumptions are met, and the independent variables have a significant positive effect on regional finance.

#### The influence of organizational behavior on regional finance

The results of hypothesis testing show that organizational behavior has a significant and positive effect on regional finance at Bank BRI. This is indicated by a coefficient value of 0.367 with a probability value of 0.000 ( $p < 0.05$ ). Based on the data analysis conducted in this study, there is a significant and positive effect of organizational behavior on the financial performance of Bank BRI. The results of this study are in line with research conducted by (Sari, 2017), which states that organizational culture, also known as organizational commitment, affects the reliability of regional government financial reports. High organizational commitment will cause employees (individuals) to consistently influence the existing regulations in the organization, which are seen as a necessity. With strong organizational commitment, individual behavior will align with the organization's rules, leading to reliable financial reporting. In addition, this study also aligns with research by (Pranasari, 2020), which states that organizational culture can significantly influence employee performance in managing regional finances.

#### The influence of accounting system implementation on regional finance

The results of hypothesis testing show that the implementation of the accounting system has a significant and positive effect on regional finance at Bank BRI. This is indicated by a coefficient value of 0.654 with a probability value of 0.000 ( $p < 0.05$ ). Based on the data analysis conducted in this study, there is a significant and positive effect of the implementation of the accounting system on regional finance at Bank BRI. The results of this study are in line with research conducted by (Purnama, 2018), which states that the utilization of technology significantly influences the modernization of the accounting system, which in turn impacts the quality of financial reports. This means that the use of appropriate information technology can strengthen the influence of accounting system implementation on the quality of financial reports. The use of proper information technology can streamline the implementation process of regional accounting systems, leading to an improvement in the quality of financial reports. This study also aligns with research by (Handayani, 2017), which states that the implementation of accrual-based accounting has a positive effect on the quality of financial reports at Bank BRI. Therefore, it can be concluded that the better the implementation of accrual-based accounting, the better the quality of the

resulting regional financial reports. Thus, to improve the quality of regional government financial reports as expected, it is necessary to follow the regulations set in relation to financial reporting/accountability, in this case, the Government Accounting Standards (SAP).

## CONCLUSION

The study found that both organizational behavior and the implementation of the accounting system have a significant and positive impact on regional finance at Bank BRI. The results showed that organizational behavior (X1) with a coefficient of 0.367 positively influences regional finance (Y), and the implementation of the accounting system (X2) with a coefficient of 0.654 also has a positive effect. These findings align with previous research, suggesting that strong organizational culture and effective implementation of accounting systems contribute to better financial management and reporting in regional governments. Therefore, improving organizational behavior and the use of an efficient accounting system is crucial for enhancing the quality of regional financial reports.

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