
Behavioral Aspects in Accountability Accounting and Their Influence on Performance Achievement

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This study aims to examine the influence of behavioral aspects, such as motivation, job satisfaction, organizational commitment, and perception of fairness, on performance achievement in the context of accountability accounting. Accountability accounting is a system that emphasizes the accountability of each work unit in achieving organizational targets, and its success is greatly influenced by behavioral factors that exist in the organization. Using quantitative methods and data obtained from questionnaires to company employees, this study analyzes the relationship between behavioral aspects and performance achievement. The results showed that motivation, job satisfaction, organizational commitment, and perception of fairness had a positive and significant influence on performance improvement. These findings indicate that an effective accountability accounting system not only depends on technical procedures, but also requires an approach that takes into account the psychological and social factors of employees. This research makes an important contribution to company management in designing policies that support employee welfare and improve accountability and achievement of organizational performance.

1. Introduction

1.1 Background

Accountability accounting is one of the important components in the management of modern organizations that aims to optimize operational efficiency and effectiveness. Through the implementation of an accountability accounting system, each unit in the organization is expected to be responsible for its performance in accordance with the budget and goals that have been set. In this context, the main focus is on measuring and reporting on performance results, so as to identify the extent to which the unit is fulfilling its responsibilities. Accountability accounting is typically applied at various levels of the organization, from operational to strategic levels, to support informed and accountable decision-making.

One aspect that often goes unnoticed in accountability accounting is the behavioral element. Accountability accounting is not only related to numbers and reports, but also closely related to the behavior of individuals within an organization. When individuals are faced with certain responsibilities, their motivation, ethics, and work commitment will affect the way they carry out those tasks. Thus, understanding the behavioral aspects of accountability accounting is important to ensure that this system functions effectively. Without paying attention to the behavioral aspect, the application of accountability accounting can cause various problems, such as resistance from employees or even data manipulation.

The study of behavioral aspects in accountability accounting includes many elements such as

motivation, job satisfaction, commitment to the organization, and perception of fairness. Each of these elements plays a key role in determining how individuals respond to the accountability accounting systems implemented by management. For example, employees who feel valued and treated fairly tend to be more motivated to fulfill their responsibilities optimally. Conversely, if an employee feels dissatisfied or treated unfairly, they may show indifference or even neglect their responsibilities.

As research in the field of accounting develops, there is a need to further explore the influence of behavioral aspects on organizational performance. An ideal accountability accounting system not only measures results, but also considers the human factors that affect the process of achieving those results. This is important because, although the system is designed to increase efficiency and accountability, without the support of positive behavior from implementers, the goals of the system may not be achieved. In the literature, many studies are beginning to explore how individual behavior affects the successful implementation of accountability accounting, especially in complex organizational environments.

1.2 Problem statement

Several studies show that employees who have high intrinsic motivation and feel involved in the decision-making process tend to make more positive contributions in the context of accountability accounting. This intrinsic motivation is triggered by the feeling that their work is meaningful and has a significant impact on the success of the organization. In addition, employees who feel supported and have enough autonomy in their work are more likely to perform well. As a result, these motivational factors need to be considered when designing an effective accountability accounting system, in order to build a work environment that supports the achievement of maximum performance.

Job satisfaction is also an important factor in understanding the behavioral aspects in accountability accounting. Employees who are satisfied with their work will have a more positive attitude towards the responsibilities given to them. Job satisfaction is not only determined by financial rewards, but also by the sense of appreciation and recognition they receive from the organization. In accountability accounting, job satisfaction can act as a motivator to increase employee accountability and commitment. Literature studies reveal that satisfied employees tend to be more proactive and proactive in managing their responsibilities well.

In addition to motivation and job satisfaction, commitment to the organization also plays an important role in the implementation of accountability accounting. Employees who have a high commitment to the organization tend to have a deeper dedication in carrying out their duties. This commitment can be reflected in loyalty and a desire to continue to grow with the organization. In accountability accounting, a high commitment to the organization encourages individuals to achieve the expected performance because they feel that the success of the organization is their success as well. Therefore, this aspect of behavior such as commitment needs to be considered by management.

The perception of fairness in the organization also affects the response of employees to the accountability accounting system. This perception includes distributive justice (justice in the distribution of results), procedural justice (justice in the decision-making process), and interactional justice (justice in interactions between individuals). Employees who feel treated fairly will more easily accept responsibility and be motivated to achieve good results. On the other hand, the injustice felt by employees can lower work morale and lead to counterproductive behavior. Studies show that organizational fairness is a key factor in the effectiveness of accountability accounting systems.

An understanding of these behavioral factors is important for management in designing an accountability accounting system that not only focuses on the end result, but also considers the achievement process. Accountability accounting that pays attention to behavioral aspects can create a more conducive work environment and support the achievement of sustainable performance. By considering aspects such as motivation, satisfaction, commitment, and fairness, management can build a system that is not only financially accountable but also has a positive

impact on employee behavior and well-being.

1.3 Purpose and Scope

This review literature aims to examine more deeply various studies that discuss behavioral aspects in accountability accounting and its influence on performance achievement. By reviewing various previous studies, it is hoped that a more comprehensive understanding of how individual behavior and organizational environment contribute to the effectiveness of accountability accounting. Furthermore, the results of this study are expected to provide recommendations for managerial practices and research in the future, especially in an effort to improve accountability and performance through a humanist approach.

2. Literature Review

2.1 Related Jobs

Accountability accounting is basically a system designed to measure and control the performance of units in an organization. Kaplan and Atkinson (1998) define accountability accounting as the process of reporting relevant information to assess the performance results of units responsible for the use of resources. In this context, each unit is given certain responsibilities and is expected to be able to account for the use of the budget in accordance with the set targets. Accountability accounting also facilitates performance evaluation, which allows organizations to identify areas that need improvement or improvement.

Motivation is one of the most important aspects of behavior in the implementation of accountability accounting. According to Herzberg's motivation theory, employee motivation is divided into two categories, namely motivator factors and hygiene factors. A study from Merchant and Van der Stede (2017) shows that a successful accountability accounting system is one that is able to encourage intrinsic motivation of employees through rewards and recognition for work results. This intrinsic motivation can help employees to be more engaged in their work and reduce the potential for manipulation of performance data.

Job satisfaction is another important aspect of behavior in supporting the effectiveness of accountability accounting. Locke (1976) defines job satisfaction as a positive emotional state resulting from a person's job evaluation. Employees who are satisfied tend to be more committed to achieving the targets that have been set in accountability accounting. A study by Shields and Young (1993) revealed that employee job satisfaction has a direct impact on their accountability in carrying out responsibilities.

Organizational commitment is the psychological attachment of employees to their organization, which plays an important role in supporting accountability accounting. Mowday, Steers, and Porter (1979) define organizational commitment as a level of identification, engagement, and loyalty to the organization. A study from Nouri and Parker (1998) shows that employees who have a high commitment to the organization are more likely to carry out their responsibilities well, because they feel they have a personal interest in the success of the organization.

The perception of fairness plays a central role in determining employees' attitudes and behaviors towards the accountability accounting system. Adams' (1965) theory of fairness positivity states that employees compare their inputs and outputs with other colleagues to assess the fairness of the organization. In the context of accountability accounting, if employees feel treated fairly in the division of duties and rewards, they tend to be more motivated and work effectively. The perception of fairness also plays a role in reducing resistance to the implementation of a new accounting system.

2.2 Research Gaps

Agency theory is often used to explain the relationship between management and company owners in the context of accountability accounting. Jensen and Meckling (1976) stated that conflicts of interest between agents (management) and principals (owners) can affect the effectiveness of accountability accounting systems. This system functions to monitor and control agent behavior to be in line with principal goals. However, without paying attention to the behavioral aspect, the application of agency theory often causes problems such as data manipulation or evasion of responsibility by agents.

The organizational environment also affects the acceptance and effectiveness of accountability accounting. Burns and Stalker (1961) stated that organizations with flexible structures tend to be more responsive to change and innovation, including in the application of accountability accounting. Studies show that in an environment that supports innovation, employees are more open to system changes and strive to adapt to achieve the expected results. On the contrary, a rigid environment tends to hinder employee acceptance of the accountability accounting system.

Effective leadership can influence employee responses to accountability accounting. According to Yukl (2006), a participatory leadership style can increase employee involvement and commitment to the responsibilities given. A study from Abernethy and Stoelwinder (1995) shows that leaders who provide support and autonomy to employees in the implementation of accountability accounting can improve team performance. Leaders who understand this aspect of behavior will be better able to create a supportive work environment.

Advances in information technology allow organizations to implement a more efficient and transparent accountability accounting system. According to a study from Granlund and Mouritsen (2003), the use of information technology in accountability accounting can improve data accuracy and speed up the reporting process. However, technology adoption must also consider behavioral factors such as employee adaptability to new technology. Technology can increase employee motivation by making tasks easier, but it can also cause stress if not given adequate training.

3. Methodologists

3.1 Data Collection

The data obtained were analyzed by multiple linear regression method to see the influence of behavioral variables on performance achievement. This analysis helps in identifying how much each independent variable contributes to the bound variable. The results of this linear regression are interpreted to answer the research hypothesis, which states that the behavioral aspect in accountability accounting has a significant influence on performance.

3.2 Analysis Techniques

The first step of this research is the preparation and testing of research instruments. After the instrument is declared valid and reliable, the questionnaire is distributed to the specified respondents. The collected data is then checked and processed to ensure completeness and consistency. After that, statistical analysis is carried out using statistical software such as SPSS to obtain results that are relevant to the research objectives.

3.3 Validation

The hypothesis proposed was tested using the t-test to determine the significance of the influence of each independent variable on the bound variable. This test is used to determine whether behavioral variables such as motivation, commitment, job satisfaction, and perception

of fairness significantly affect organizational performance. In addition, the coefficient of determination (R-squared) is also measured to assess how much the independent variable as a whole is able to explain the bound variable.

4. Results and Discussion

4.1 Key findings

The results of the study show that employee motivation has a positive and significant influence on the achievement of organizational performance in the context of accountability accounting. Motivated employees tend to perform better, as they feel involved in achieving the organization's goals. High motivation encourages employees to work harder and be results-oriented, which ultimately supports the effective achievement of organizational targets.

Job satisfaction has also been proven to have a positive correlation with employee performance. Employees who are satisfied with their work show higher loyalty and commitment to the company, which has an impact on the effectiveness of accountability accounting. High job satisfaction can increase productivity because employees feel comfortable and supported at work, which ultimately contributes to the achievement of organizational goals.

Employee organizational commitment plays an important role in ensuring accountability accounting runs effectively. The results of the analysis show that employees who have a high commitment to the organization are more consistent in meeting work standards and reporting performance results according to procedures. Thus, organizational commitment not only affects individual performance but also improves accuracy and transparency in the accountability system.

This study found that the perception of fairness in the work environment correlates with the effectiveness of accountability accounting. Employees who feel treated fairly, both in terms of workload sharing, compensation, and performance evaluation, are more likely to actively participate in the accountability process. The perception of fairness creates trust and loyalty, which supports the integrity of financial statements and accounting procedures.

Overall, this study found that behavioral aspects, namely motivation, job satisfaction, commitment, and perception of fairness, have a significant relationship with the achievement of organizational performance. The combination of these aspects forms a conducive work environment, where employees feel valued and motivated to achieve common goals. These results support the theory that behavioral factors are crucial in determining the effectiveness of accountability accounting systems.

Through regression analysis, it can be seen that each variable of behavioral aspects has a significant influence on performance achievement, albeit with different intensities. Motivation and job satisfaction have the strongest influence compared to organizational commitment and perception of fairness. This shows that in the context of accounting, accountability, motivation and job satisfaction are key factors that need to be considered to improve organizational performance.

4.2 Interpretation of Results

Employee motivation has proven to be the main driving factor that affects the success of the implementation of accountability accounting. Employees who have high intrinsic motivation feel driven to contribute to the maximum and take responsibility for their performance. Thus, providing training, incentives, and support that increase employee motivation can help organizations in achieving better financial goals.

Job satisfaction not only affects performance, but also has an impact on employee retention. Employees who are satisfied with their jobs and accountability accounting systems tend to stay longer in the company, which reduces the cost of changing jobs and increases stability in the

accountability system. Therefore, maintaining job satisfaction is an important strategy to strengthen organizational performance.

Employee organizational commitment plays an important role in maintaining the integrity of the accountability accounting system. Employees who feel tied to the organization's vision and mission are more likely to maintain accuracy and transparency in reporting. This is important to create a work culture that supports honesty and responsibility, especially in financial management and accountability.

Fairness in the treatment of employees is an important aspect in increasing their positive perception of the company. A high perception of justice helps prevent internal conflicts and create harmonious working relationships. In an accountability accounting system, employees who feel treated fairly are more likely to demonstrate honest and transparent performance, which is crucial for organizational accountability.

5. Discussion

A conducive work environment plays a key role in encouraging positive employee behavior, which has a direct impact on performance. When companies manage to create a work environment that supports motivation, job satisfaction, commitment, and a perception of fairness, employees will feel more comfortable and engaged. This supportive environment makes it easier for employees to adapt to the demands of work, which ultimately improves productivity and the quality of reporting in accountability accounting.

Effective leadership is essential to create conditions where behavioral aspects can develop well. Leaders who understand the importance of motivation and fairness will find it easier to build a solid and harmonious team. In the context of accountability accounting, fair and communicative leaders help ensure that employees remain motivated and feel valued, which indirectly improves accuracy and consistency in reporting systems. An organizational culture that focuses on the values of honesty, responsibility, and cooperation also supports the effectiveness of the behavioral aspect. When a company has a positive culture and supports accountability, employees will be more motivated to work with integrity. Thus, a strong organizational culture serves as the foundation for the success of an accountability accounting system because it supports the full involvement of employees in achieving the company's goals. Training programs that focus on developing soft skills, such as communication, collaboration, and stress management, have been proven to improve aspects of employee behavior. Through training, employees can understand the importance of motivation and commitment in the context of their work. In an accountability accounting system, this kind of training can help employees to better understand their responsibilities, increase commitment, and the rewards given to employees for their contributions to the achievement of organizational performance will increase motivation and loyalty. When employees feel valued, they will have a greater drive to maintain high work standards. In the context of accountability accounting, rewards not only increase motivation, but also strengthen the spirit of accountability among employees, which has an impact on the quality of the reporting system. The balance between work and personal life is also a factor that supports employee job satisfaction. Organizations that give employees the flexibility to maintain this balance tend to have more satisfied and committed employees. In an accountability accounting system, employees who have a good work balance will be more focused and productive, which contributes to accurate reporting and the achievement of organizational targets. The right technology can strengthen the effectiveness of accountability accounting systems by improving efficiency and accuracy in reporting. With supporting technology, employees can more easily carry out their duties, which reduces stress levels and increases job satisfaction. The good use of technology also supports employees' commitment to maintaining the integrity of reports as the process becomes more transparent and easy to monitor.

The social environment in the workplace, such as relationships with coworkers and managers, can affect the perception of fairness and organizational commitment. When employees feel supported by their colleagues and superiors, they tend to have a more positive perception of fairness. In the context of accountability accounting, good social relationships support collaboration and mutual understanding, which ultimately increases the reliability of reporting systems.

5.1 Comparison with Previous Research

The results of this study are in line with the theory of behavior which states that aspects such as motivation, job satisfaction, commitment, and fairness greatly affect individual and organizational performance. This theory emphasizes that optimal performance depends not only on technical systems, but also on human aspects that support a healthy work environment. Therefore, the integration of behavioral aspects in accountability accounting is a relevant and effective approach.

5.2 Limitations

This research has several limitations that may be of concern for future research. First, the scope of the research is limited to analyzing the influence of behavioral aspects on the effectiveness of accountability accounting, without considering external factors such as technology and regulations. Second, the data collected in this study is cross-sectional, so it is not possible to evaluate the dynamics of employee behavior change in the long term. Third, the context of research focusing on one type of organization may limit the generalization of the results, so further studies covering different industry sectors are needed to ensure the broader relevance of these findings.

5.3 Future research

Future research can expand its scope by integrating external factors such as the adoption of new technologies, the influence of organizational culture, and regulatory changes to accountability accounting. Additionally, longitudinal research can be conducted to understand changes in employee behavior over the long term and their impact on the effectiveness of accounting systems. Research can also explore more specific intervention methods, such as technology-based training or motivational strategies, to improve employee engagement and organizational performance on an ongoing basis.

6. Conclusion

This study has proven that behavioral aspects, such as motivation, job satisfaction, organizational commitment, and perception of fairness, have a significant influence on performance achievement in accountability accounting. Every aspect of this behavior plays an important role in creating a supportive work environment, where employees feel valued and encouraged to work optimally in fulfilling their responsibilities.

Motivation proves to be the main driving factor in encouraging employees to carry out their responsibilities well. Motivated employees have more drive to deliver top performance and meet organizational targets. This shows that in an accountability accounting system, increasing employee motivation can improve reporting effectiveness and accuracy of work results. Job satisfaction plays an important role in determining the level of loyalty and commitment of employees to the company. Employees who are satisfied with their jobs tend to be more loyal and stay in the organization longer. This reduces employee turnover which impacts stability in the accountability system, which in turn contributes to more consistent and sustainable performance. Employee commitment to the organization is proven to be closely related to accountability and integrity of financial reporting. Employees who have a high level of commitment show more responsibility in carrying out their duties and are more obedient to existing standard procedures.

This commitment supports more transparent and accurate accountability accounting, thus contributing to improvements. The perception of fairness in organizations is proven to increase employee participation and involvement in accountability accounting systems. When employees feel treated fairly, they are more likely to commit to the organization's goals. This shows that fairness is not only important for employee satisfaction but also supports organizational performance through better accountability.

The results of this study provide a better understanding for management about the importance of behavioral aspects in the accountability accounting system. Management needs to pay special attention to factors such as motivation, job satisfaction, commitment, and fairness. Improving these aspects can help organizations in improving the effectiveness of their accountability systems and achieving more optimal targets.

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