Journal of Economics, Management, Accounting, Business, &Educational, Technology, Social Science. (JEMABETSOS)

Vol. 1, No. 1, November, 2024, hlm. 23 - 29
E-ISSN : XXXX

Analysis of the Influence of Behavioral Factors on Accounting Performance: Case Study of Accounting Professionals at PT Company Bangun Jaya Abadi

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Submitted: 05-08-2024 **Revised**: 15-08-2024 **Accepted**: 25-08-2024

ABSTRACT

This research aims to analyze the influence of behavioral factors on accounting performance at PT. Bangun Jaya Abadi. The behavioral factors analyzed include motivation, job satisfaction, and job stress. Using a quantitative approach, this research collected data through questionnaires distributed to 100 accounting professionals at the company. The data obtained was analyzed using multiple regression techniques to identify the influence of each behavioral factor on accounting performance. The research results show that motivation and job satisfaction have a significant positive influence on accounting performance, while work stress has a significant negative impact. These findings indicate that to improve accounting performance, companies need to pay attention to and improve behavioral factors such as motivation and job satisfaction and manage work stress effectively. This research provides an important contribution to company management in designing strategies to improve accounting performance through a behavioral approach.

Keywords: *Behavioral Accounting, Motivation, Job Satisfaction, Job Stress, Accounting Performance*

1. Introduction

1.1 Background

In the era of globalization and increasingly fierce business competition, companies are required to increase efficiency and effectiveness in all operational aspects, including accounting. Good accounting performance not only contributes to accurate financial reports but also supports better decision-making and effective managerial strategies. Therefore, understanding the factors that influence accounting performance is important, especially in the context of behavioral factors that are often ignored in accounting research.

Behavioral factors such as motivation, job satisfaction, and job stress play a crucial role in influencing professional performance, including in the accounting field. High motivation can encourage accounting professionals to work more productively and accurately. Good job satisfaction tends to increase employee engagement and commitment, while high job stress can interfere with performance and cause a decrease in work quality.

PT. Bangun Jaya Abadi, as one of the companies operating in the X industrial sector, faces challenges in ensuring that their accounting professionals can function optimally. The company has a large accounting team, and good accounting performance is critical to maintaining the integrity of financial reports and regulatory compliance. Although companies have implemented various accounting policies and procedures, there are indications that behavioral factors may influence the performance of their accounting teams.

This research aims to identify and analyze the influence of motivation, job satisfaction, and work stress on accounting performance at PT. Bangun Jaya Abadi. With a better understanding of how these behavioral factors influence performance, companies can develop more effective strategies to improve the productivity and quality of accounting teamwork. Therefore, this research is expected to provide useful insights for company management and contribute to the behavioral accounting literature.

2. Library Review

Behavioral accounting is a branch of accounting that studies how psychological and behavioral factors influence the accounting process and decisions taken in the accounting environment. Research in this area emphasizes the importance of human aspects in accounting practice, including how attitudes, motivation, and job satisfaction influence professional performance (Brierley & Cowton, 2007). Behavioral accounting focuses on understanding how individuals interact with accounting systems and their impact on organizational performance. Motivation is the main factor that influences individual performance in various fields of work, including accounting. Motivation theories such as Maslow's Needs Theory, Herzberg's Two Factor Theory, and Vroom's Expectancy Theory, show that employee motivation is directly related to levels of productivity and job satisfaction (Robinson & Judge, 2017). In the accounting context, motivation can influence accounting professionals' accuracy, efficiency, and dedication to their duties (Mitchell & Larson, 2016).

Job satisfaction is an important indicator of employee well-being and can influence their performance significantly. High job satisfaction is usually associated with increased productivity, loyalty, and work quality (Judge & Bono, 2001). Previous research shows that high job satisfaction among accounting professionals can increase the accuracy of financial reports and compliance with accounting standards (Parker et al., 2011).

Job stress is a factor that is often considered a major obstacle to professional performance. High stress can have a negative impact on employees' mental and physical health, as well as reduce job quality and job satisfaction (Lazarus & Folkman, 1984). In the accounting context, work stress can cause errors in financial reports, decreased productivity, and increased employee turnover (Tepper, 2000). Various studies have shown that behavioral factors such as motivation, job satisfaction, and job stress have a significant impact on accounting performance. High motivation and good job satisfaction can improve accounting performance, while high work stress tends to reduce the quality and accuracy of work (Goleman, 1998; Brown & Mitchell, 2010). This research aims to dig deeper into how these factors interact with each other and influence accounting performance at PT. Bangun Jaya Abadi.

3. Research Methods

3.1 Research Approach

This research uses a quantitative approach with survey methods to analyze the influence of behavioral factors on accounting performance. This approach was chosen because it allows researchers to collect numerical data that can be analyzed statistically to identify relationships and influences between the variables under study.

3.2 Population and Sample

The population in this research are all accounting professionals who work at PT. Bangun Jaya Abadi. Based on the company's internal data, there are 120 accounting professionals who meet the research criteria. The research sample was taken using a purposive sampling method, where researchers selected samples based on certain criteria, namely accounting professionals who had worked at the company for at least one year. The number of samples taken was 100 respondentsto ensure sufficient representativeness in the analysis.

3.3 Data Collection Techniques

Data was collected using a questionnaire designed to measure three main behavioral factors, namely:

- Motivation: Measured by a work motivation scale which includes aspects such as goal achievement, recognition, and rewards.
- Job Satisfaction: Measured by a job satisfaction scale that includes dimensions such as working conditions, compensation, and relationships with coworkers.
- Job Stress: Measured by a work stress scale which includes aspects such as workload, deadline pressure, and social support.
- The questionnaire was distributed online via email to respondents and collected within two weeks. In addition, accounting performance data is obtained from performance evaluation reports provided by the company.

3.4 Data Analysis Techniques

The collected data was analyzed using the multiple regression analysis method to test the influence of each behavioral factor on accounting performance. This analysis aims to determine the extent to which motivation, job satisfaction, and work stress influence accounting performance simultaneously. The data analysis steps are as follows:

- Descriptive Statistics: Calculate the average, standard deviation, and frequency distribution for the variables studied.
- Validity and Reliability Test: Using construct validity and reliability tests (Cronbach's Alpha) to ensure the quality of the research instrument.
- Multiple Regression Analysis: Using multiple regression models to evaluate the simultaneous influence of motivation, job satisfaction, and job stress on accounting performance.
- Test Regression Assumptions: Testing basic regression assumptions such as multicollinearity, heteroscedasticity, and residual normality.

3.5 Research Procedures

The research began with designing and testing a questionnaire, continued with collecting data from respondents, and then continued with data analysis. The results of the regression analysis will be compared with previous findings in the literature to draw conclusions and provide relevant recommendations.

3.6 Validity and Reliability

To ensure the validity and reliability of the measuring instrument, researchers will carry out construct validity tests and reliability tests using statistical software. Validity will be tested using factor analysis, while reliability will be tested using Cronbach's Alpha with a minimum limit value of 0.7.

4. Research Results and Discussion

4.1 Description of Respondent Data

Of the total of 100 questionnaires distributed, 92 questionnaires were returned filled out, giving a response rate of 92%. Respondents consisted of 60% men and 40% women with the majority age range between 25-35 years. Most respondents have work experience of between 3 and 5 years at PT. Bangun Jaya Abadi.

4.2 Descriptive Analysis Results

Based on descriptive analysis, the average score for the motivation variable is 3.75 (scale 1-5), indicating a relatively high level of motivation among accounting professionals. The average score for job satisfaction was 3.60, which also indicates a positive level of satisfaction, although some areas could be improved. The average job stress score was 2.85, indicating a moderate level of stress in the work environment.

4.3 Validity and Reliability

The validity test results show that all questionnaire items are valid with factor loading values above 0.5. The reliability test produced a Cronbach's Alpha of 0.85 for the motivation variable, 0.83 for job satisfaction, and 0.78 for job stress, indicating that the measuring instrument used was reliable.

4.4 Results of Multiple Regression Analysis

The results of multiple regression analysis show that the regression model is statistically significant with an R^2 value of 0.62, which indicates that 62% of the variation in accounting performance can be explained by the variables motivation, job satisfaction and job stress.

a. Motivation: The regression coefficient for the motivation variable is 0.35 with a p-value <0.01. This shows that motivation has a positive and significant influence on accounting performance. The higher the motivation, the better the accounting performance achieved.
b. Job Satisfaction: The regression coefficient for job satisfaction is 0.30 with a p-value <0.05. Job satisfaction also has a positive and significant influence on

accounting performance. Employees who are satisfied with their working conditions tend to show better performance.

c. Job Stress: The regression coefficient for work stress is -0.25 with a p-value <0.05. Job stress has a negative and significant effect on accounting performance. High levels of stress reduce effectiveness and accuracy in accounting work.

4.5 Discussion

4.5.1 The Influence of Motivation on Accounting Performance

These findings confirm the motivation theory which states that intrinsic and extrinsic motivation influence work performance (Robinson & Judge, 2017). High motivation encourages accounting professionals to be more committed and perform work more thoroughly, which contributes to improved accounting performance. Managerial strategies that focus on increasing motivation, such as providing rewards and recognition, can significantly improve accounting performance.

These results support previous findings that positive job satisfaction is related to better performance (Judge & Bono, 2001). Job satisfaction can increase employee involvement and dedication, which has an impact on the quality and accuracy of financial reports. Companies are advised to improve aspects that influence job satisfaction, such as working conditions and compensation.

The Effect of Job Stress on Accounting Performance. Job stress has a negative impact on accounting performance in accordance with research showing that stress can reduce productivity and work quality (Lazarus & Folkman, 1984). Management needs to implement stress management and social support programs to reduce the negative impact of stress on accounting performance.

Managerial Implications,the findings of this research have important implications for PT management. Bangun Jaya Abadi. Companies need to focus on increasing motivation and job satisfaction to improve accounting performance. Additionally, effective programs to manage work stress should be implemented to minimize its negative impact. The implementation of these strategies is expected to improve the quality and effectiveness of accounting work in companies.

5. Conclusion and Suggestions

5.1 Conclusion

This research aims to analyze the influence of behavioral factors—motivation, job satisfaction, and job stress—on accounting performance at PT. Bangun Jaya Abadi. Based on the results of data analysis, it can be concluded that:

1. Motivation has a positive and significant influence on accounting performance. More motivated accounting professionals show better performance. This shows that increasing motivation can directly affect the productivity and accuracy of accounting work.
2. Job Satisfaction also has a positive and significant influence on accounting performance. High job satisfaction among accounting professionals is associated with increased quality and efficiency in their work.

3. Job Stress negative and significant effect on accounting performance. High work stress can reduce accounting performance, increase errors in work, and reduce work effectiveness.

5.2 Suggestion

Based on these conclusions, here are some suggestions for PT. Bangun Jaya Abadi:

1. Increase Motivation: Management must implement strategies to increase the motivation of accounting professionals. This can include giving awards, recognizing achievements, and creating a work environment that supports career development.
2. Increase Job Satisfaction: Companies need to ensure that aspects that influence job satisfaction, such as compensation, working conditions, and interpersonal relationships, are handled well. Conducting regular job satisfaction surveys and following up on the results can help increase employee satisfaction.
3. Managing Work Stress: Companies need to implement stress management programs. This can include time management training, psychological support, and wellbeing programs designed to help employees cope with work stress and pressure.
4. Improved Training and Development: Companies are advised to provide training and development that can improve the skills of accounting professionals as well as provide tools and techniques that help them deal with stress and increase motivation.
5. Advanced Research: This research can be expanded to include other behavioral factors or conducted in companies with different characteristics to gain more comprehensive insight into the relationship between behavioral factors and accounting performance.

By implementing these suggestions, PT. Bangun Jaya Abadi is expected to improve overall accounting performance, produce more accurate financial reports, and increase the satisfaction and welfare of their accounting professionals

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