

Organizational Behavior Factors On The Usefulness Of The Regional Financial Accounting System With Cognitive Conflict As An Intervening Variable

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Abstract

This research aims to analyze and determine the effect of organizational behavioral factors, namely training and clarity of purpose on the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable at Dinas Kesehatan Kota Semarang. This research uses interviews and questionnaires as data collection methods. The questionnaire employs a Likert scale, and the sample for this research consists of 30 respondents, with the sample criteria being employees of government agencies who perform accounting and administrative functions. The analysis tools used include validity test, reliability test, descriptive statistical analysis, classic assumption test, hypothesis test, and the sobel test. The research findings indicate that training has no effect on the usefulness of the regional financial accounting system. Similarly, cognitive conflict does not affect the usefulness of the regional financial accounting system. Clarity of purpose has an effect on the usefulness of the regional financial accounting systems. Training does not affect the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable. Clarity of purpose does not affect the usefulness of the regional financial accounting system, with cognitive conflict as an intervening variable

Keywords : Training, Clarity of Purpose, Cognitive Conflict, Usefulness of the Regional Financial Accounting Systems

1. INTRODUCTION

Regional autonomy is a component of democratization efforts aimed at establishing a power-sharing system in regional governance and promoting independence in the management of the region. In the implementation of regional autonomy, regional governments have a significant task and authority over their respective regions, so every region must be ready to manage natural resources, human resources, and explore existing potentials to improve the welfare of their people as well as the advancement of the nation and state. Regional governments are also fully responsible for managing regional finances, which must remain in line with the principles of implementing regional autonomy (Dahniar et al., 2019).

Along with the development of information technology, regional government financial

management nowadays has been widely using computerized accounting systems that refer to established government accounting standards. This is in line with efforts to improve effectiveness, efficiency, and accountability in regional financial management. Latifah and Sabeni in Dewi et al (2020) state that to improve the usefulness of the regional financial accounting system, behavioral factors within an organization that support the 3 implementations of the regional financial accounting system are needed, such as training and clarity of purpose. Research conducted by Khaulia et al (2019) shows that organizational behavior factors such as training and clarity of purpose have a significant effect on the usefulness of regional financial accounting systems.

In regional government agencies, behavioral accounting such as cognitive conflict, can be an

important factor in shaping organizational behavior. Cognitive conflict can trigger individuals to seek creative and solution-oriented problem-solving. Therefore, managers or organizational leaders need to understand and manage cognitive conflict to maximize the effectiveness and efficiency of the workgroup. In this research, the cognitive conflict variable is studied to maximize the usefulness of the regional financial accounting systems. Theoretically, this variable is an intervening variable that indirectly affects the change or emergence of the dependent variable.

In the Strategic Plan of Dinas Kesehatan Jawa Tengah for the 2018-2023 period, in Chapter III mapping table of issues related to the service of regional government agencies, there are two problems related to unaccountable government governance. The first problem is the quality of financial management that still needs improvement, with the root cause being the suboptimal implementation of financial management. The second problem is the findings of audits by the Supreme Audit Board (BPK) on financial reports, with the root cause being the need to improve the quality of supporting data for the preparation and reporting of financial statements. In addition, there are inaccuracies in the reporting and verification process of UHC beneficiary data by Dinas Kesehatan Kota Semarang, suggesting that there are deficiencies in the preparation and reporting of financial statements in Dinas Kesehatan Kota Semarang. Based on these situations, the author is interested in conducting this study. The objective of this study is to analyze the effect of variable training, clarity of purpose, and cognitive conflict as intervening variables toward the usefulness of regional financial accounting systems.

The hypotheses of this study are as follows:

H₁ : Training affects the Usefulness of the Regional Financial Accounting System

The research conducted by Dewi et al. (2020) found that training has a positive effect on the regional financial accounting system. Through training, users can easily implement the system, leading to improved system effectiveness and positive impacts on organizational performance. Therefore, training affects the regional financial accounting system.

H₂: Clarity of Purpose affects the Usefulness of the Regional Financial Accounting System

The research conducted by Khaulia et al. (2019) indicates that the clarity of purpose has a positive effect on the usefulness of the regional financial accounting system. The clarity of purpose communicated by superiors can influence the behavior of employees in implementing the regional financial accounting system to produce reliable financial reports. Therefore, the clarity of purpose affects the usefulness of the regional financial accounting system.

H₃: Training has an effect on the Usefulness of the Regional Financial Accounting System with Cognitive Conflict as an Intervening Variable

The research conducted by Khelifi (2021) states that cognitive conflict can influence the results of scientific concept training for students. Students who experience cognitive conflict during training tend to have a better understanding of the concepts compared to those who do not experience cognitive conflict. Therefore, cognitive conflict can enhance the effectiveness of training.

H₄: Clarity of Purpose has an effect on the Usefulness of the Regional Financial Accounting System with Cognitive Conflict as an Intervening Variable

The research conducted by Saifudin & Ardiani (2020) indicates that clarity of purpose has a positive effect on the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable.

H₅: Cognitive Conflict affects the Usefulness of the Regional Financial Accounting System

To achieve the usefulness of the regional financial accounting system, it is crucial for individuals working in the government to gain support and maximize their opportunities for interaction. Cognitive conflict can be beneficial in problemsolving and driving improvements in decision-making (Tondang, 2019).

2. RESEARCH METHODOLOGY

The data for this research were obtained through the distribution of questionnaires to

respondents in the secretariat department (sub-coordinator of planning and evaluation, finance, and regional assets sub-division, and general and personnel subdivision) of Dinas Kesehatan Kota Semarang, using hard copies coordinated by one of the staff members from the finance and regional assets sub-division at Dinas Kesehatan Kota Semarang. Out of the targeted 50 samples to complete the questionnaire, only 30 samples were able to respond to the distributed questionnaires. The data obtained was analyzed through path analysis and the Sobel test.

3. RESULT AND DISCUSSION

Descriptive Statistics

Based on the questionnaires collected from 30 respondents, information regarding their gender, highest education level, and age was obtained. The classification of respondents in this study aims to provide an overview of the respondents as the subjects of the research. The majority respondent in this study is female, which 53,33%. In addition, the the majority of respondents in this study had a Bachelor's degree, totaling 23 respondents or 76.67%. The number of respondent who belongs to the group 24 – 30 years is the highest, which accounts for 13 people or 43.44%.

Result of the validity and reliability test

Table 1. Reliability Test

Variable	Cronbach's Alpha	Conclusion
Training	0,879	Reliable
Clarity of Purpose	0,816	Reliable
The Usefulness of the Regional Financial Accounting System	0,934	Reliable
Cognitive Conflict	0,817	Reliable

Source: Processed Primary Data

All of the questionnaire items have R calculated more than 0.361, it means that all question items have met the validity criteria with R

Result of Path Analysis

calculated $> R$ table. Therefore, all questions in this questionnaire are considered valid. Based on Table 1, it can be concluded that all variables in this study are reliable because all of the variables have a Cronbach's alpha score of more than 0.07. The questionnaire used in this study is both valid and reliable. This conclusion indicates that the data obtained from the questionnaire can undergo further testing, namely, the classical assumption test.

Normality Test

Table 2 shows that the Kolmogorov-Smirnov value of 0,200, which is greater than 0.005. Therefore, the data in this research is normally distributed. Thus, the regression model is deemed suitable for further research.

Table 2. Normality Test

N	Signicancy Level
30	0.200

Source: Processed Primary Data

Multicollinearity Test

Table 3 Multicollinearity Test

Variable	Tolerance	VIF	Conclusion
Training	0,229	4,375	Non Multicollinearity
Clarity of Purpose	0,295	3,391	Non Multicollinearity
Cognitive Conflict	0,209	4,785	Non Multicollinearity

Source: Processed Primary Data

Table 3 indicates that the calculation results of the independent variables show tolerance values > 0.10 and $VIF < 10$. Therefore, there is no multicollinearity issue in the regression model.

Heteroskedasticity Test

The results of the test is none of the independent variables significantly influence the dependent variable, Absolute Ut (ABSUt). This is evident from the non-significance of the coefficients above the 0,05 or 5% confidence level. Therefore, it can be concluded that the regression model does not exhibit heteroskedasticity.

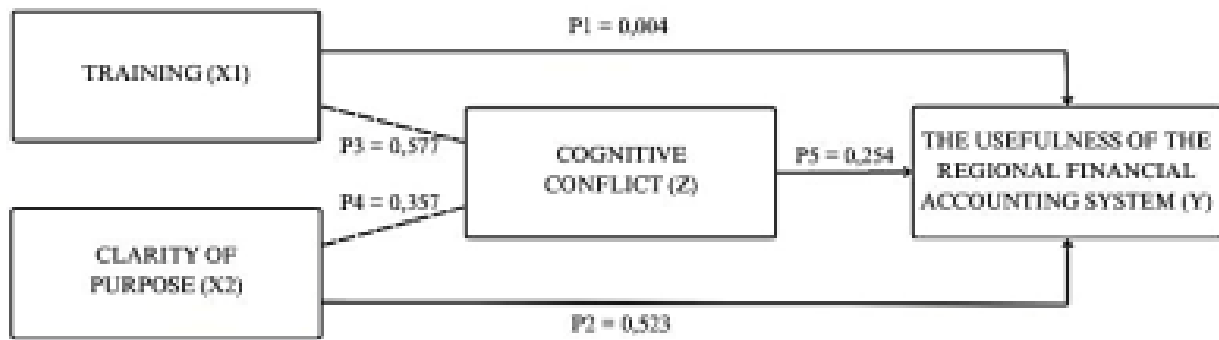


Figure 1. Path Analysis

The path diagram above shows that training (X1) can have a direct effect on the usefulness of the regional financial accounting system (Y) and can also have an indirect effect, which is through training (X1) to cognitive conflict (Z) and then to the usefulness of the regional financial accounting system (Y). The magnitude of the direct effect is 0,004, while the magnitude of the indirect effect needs to be calculated with the indirect coefficient, which is $0,577 \times 0,254 = 0,146$ and the total effect obtained is $0,004 + 0,146 = 0,15$

Clarity of purpose (X2) can have a direct effect on the usefulness of the regional financial accounting system (Y) and can also have an indirect effect, which is through clarity of purpose (X2) to cognitive conflict (Z) and then to the usefulness of the regional financial accounting system (Y). The magnitude of the direct effect is 0,523, while the magnitude of the indirect effect needs to be calculated with the indirect coefficient, which is $0,357 \times 0,254 = 0,090$ and the total effect obtained is $0,523 + 0,090 = 0,613$

Hypothesis Testing

The results of hypothesis testing with the significance test of individual parameters (t-statistic test) can be seen in Table 4. The P-value of Clarity of Purpose is 0.038, which less than 0.05. It means that H_2 is accepted. On the other hand, variable Training and Cognitive Conflict have P-value more than 0.05, so reject H_1 and H_3 . It can be concluded that Clarity of Purpose has an effect on the usefulness of the regional financial accounting system.

Variable	P-value	Conclusion
Training	0.989	H_1 rejected
Clarity of Purpose	0.038	H_2 accepted
Cognitive Conflict	0.380	H_3 rejected

Source: Primary Data Processed

The Sobel Test

The sobel test is used to examine the strength of the indirect effect of independent variables on the dependent variable due to the presence of an intervening variable.

First, the Sobel test analyzes the effect of training on the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable. The result of the sobel test is obtained as 0,871 with a significance value of 0,383. The value is less than the absolute 91 value of z, which is 1,96. This can be concluded that H_3 is rejected, indicating that cognitive conflict is not able to act as a mediating variable or mediate the effect of training on the usefulness of the regional financial accounting system.

Second, the Sobel test analyzes the effect of clarity of purpose on the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable. The result of this test is obtained as 0,839 with a significance value of 0,401. This can be concluded that H_4 is rejected, indicating that cognitive conflict is not able to act as a mediating variable or mediate the effect of clarity of purpose on the usefulness of the regional financial accounting system.

Table 4. Hypothesis Test Result

Discussion

The first hypothesis in this research states that training does not have an effect on the usefulness of the regional financial accounting system. The findings of this study align with the research conducted by Zakaria (2022), which also found that training does not significantly affect the usefulness of the regional financial accounting system. This is further supported by the study conducted by Agustina et al. (2019), which stated that training does not significantly affect the usefulness of the regional financial accounting system. The reason why the training does not have an effect on the usefulness of the regional financial accounting system at Dinas Kesehatan Kota Semarang is that the training related to the usefulness of the regional financial accounting system is still limited, and the training conducted does not involve all employees in the secretariat department.

The second hypothesis in this research states that the clarity of purpose has an effect on the usefulness of the regional financial accounting system. This means that the clearer the organizational purpose, the higher the level of the usefulness of the regional financial accounting system within the organization. The findings of this study align with the research conducted by Khaulia et al. (2019), which stated that the clarity of purpose has a significant effect on the usefulness of the regional financial accounting system. This is further supported by the study conducted by Izzah et al. (2018), which also found that the clarity of purpose significantly affects the usefulness of the regional financial accounting system. This indicates that higher clarity of organizational purposes leads to a higher level of usefulness of the regional financial accounting system at Dinas Kesehatan Kota Semarang. The clarity of purpose at Dinas Kesehatan Kota Semarang can be observed from the job descriptions and job structures, which demonstrate transparency within the organization in terms of the flow that all members of the organization must achieve in their work. The clarity of purpose becomes an effective approach to motivate employees to enhance the effectiveness of using the financial accounting system. Understanding organizational purpose is often a determining factor for the success of a system. By understanding the clarity of organizational purposes, individuals can

maximize the use of skills and competencies to achieve the desired goals.

The third hypothesis in this research states that cognitive conflict is unable to mediate the effect of training on the usefulness of the regional financial accounting system. This finding suggests that even though cognitive conflict may occur, it does not influence how employees utilize the regional financial accounting system after receiving training. Cognitive conflict occurs when individuals encounter two or more pieces of knowledge or beliefs that contradict each other, and in the context of this research, cognitive conflict is considered to arise when employees gain new knowledge from the training that does not align with their existing knowledge. However, in this study, cognitive conflict was not found to influence the relationship between training and the usefulness of the regional financial accounting system. One of the contributing factors is that the training conducted was limited in covering all 94 employees in the secretariat department. As a result, not all employees had the opportunity to experience cognitive conflict between old and new knowledge.

The fourth hypothesis in this research states that cognitive conflict is unable to mediate the effect of clarity of purpose on the usefulness of the regional financial accounting system. The findings of this research do not align with the research conducted by Saifudin & Ardiani (2020), which found a positive effect of clarity of purpose on cognitive conflict. Although clarity of purpose and cognitive conflict have been implemented in the organization, they may not necessarily influence the usefulness of the regional financial accounting system. The reason cognitive conflict cannot mediate the relationship between clarity of purpose and the usefulness of the regional financial accounting system is that when the purpose of an organization are clear and well-recognized by all employees, the level of awareness about achieving those purpose will be high. This high level of awareness about purpose can assist employees in applying and utilizing the regional financial accounting system without experiencing cognitive conflict.

The fifth hypothesis testing in this study states that cognitive conflict does not have an effect on the usefulness of the regional financial accounting system. The findings of this research do not align with the research conducted by Saifudin & Ardiani (2020), which stated that

cognitive conflict has a positive effect on the usefulness of the regional financial accounting system. Conversely, the findings from this study align with the research conducted by Nurlaela & Rahmawati (2010), which stated that cognitive conflict is not positively related to the usefulness of the regional financial accounting system. This means that this study did not find evidence that cognitive conflict in the employees of Dinas Kesehatan Kota Semarang has an impact on the improved usage of the regional financial accounting system. Cognitive conflict may arise when there is a difference between old beliefs and new information. However, in the context of using the regional financial accounting system, employees already have priorities and a primary focus on efficiently carrying out financial tasks rather than getting involved in cognitive conflicts related to the system. Employees already have a good understanding of the purpose and benefits of the regional financial accounting system, which prevents cognitive conflicts from arising when implementing it. A high level of acceptance of the system can minimize the possibility of cognitive conflicts occurring.

4. CONCLUSION

This research aims to determine the effect of organizational behavioral factors on the usefulness of the regional financial accounting system with cognitive conflict as an intervening variable at Dinas Kesehatan Kota Semarang. The results of this study can be summarized as due to the limitation of training, which was conducted at Dinas Kesehatan Kota Semarang related to the usefulness of the regional financial accounting system, some of the employees cannot do their job effectively. Moreover, this causes them does have the opportunity to experience cognitive conflicts between old and new knowledge. Cognitive conflict cannot interfere with the relationship between clarity of purpose and cognitive conflict to the usefulness of the regional financial accounting system. However, Clarity of Purpose partially affect the usefulness of the regional financial accounting system. The clarity of purpose at Dinas Kesehatan Kota Semarang is evident from the job descriptions and organizational structure, which demonstrate transparency within the organization in terms of the goals that all members should achieve.

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