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BEHAVIORAL ASPECT ANALYSIS TOWARD THE APPLICATION OF ACCOUNTING INFORMATION SYSTEM

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ABSTRACT
This study aims to analyze behavioral aspect to implementation accounting information system in inventory. This research uses quantitative approach with survey method. The population in this study were customers who had used m-banking service with a sample of 110 respondents. Data analysis using SEM-PLS (Partial Least Square) with Smart-PLS software. The results showed that behavioral aspect consist of attitude, motivation, emotion and perception positively affects in accounting information system.

Keywords: Syariah, E-loyalty, E-satisfaction, E-loyalty.

1. INTRODUCTION
An accounting information system is needed by a company engaged in any field, because it contains a process to report the company's financial condition accurately and correctly to all those who need it. The process is related to information technology to advance a business or business. Accounting information systems can provide information for users of accounting information, namely company owners, investors and other users. Information systems evolve over time causing changes in effectiveness and efficiency(Bali, 2012). An effective and efficient accounting information system is expected to provide useful information and be able to provide quality information for those who need it, credible information and free from mistakes, not biased, so that the intent and purpose is clear. To be able to produce information with these characteristics, data that is processed in the accounting information system must be correct and accurate data in order to produce reliable information(Gupta, 2016).

In a system that cannot be separated from human resources that play a role in running the system even though technically it has been assessed as good and supported by computerization and technological sophistication, errors in placing human resources can cause expected output errors. Therefore, there needs to be consideration regarding aspects of behavior to design, analyze, implement and run a system. behavioral accounting is a study of the behavior of accountants or non-accountants who are influenced by accounting and reporting functions(Mahsina, 2017). Thus behavioral accounting is a science that examines the relationship between humans and the accounting system and organizational behavior.

Inventory is one of the most important elements in the balance sheet, therefore extra carefulness is needed in terms of recording, inventory counting, inventory storage and various treatments to manage existing inventory to avoid losses caused by negligence and even fraud. Realizing this, an inventory accounting system designed must be effective and efficient and is expected to run in accordance with the objectives. System users are human beings who psychologically have a certain behavior that is inherent in them, so that behavioral aspects in the human context as users / brainware of information technology become important as a determining factor for everyone who runs information technology(Kidd and McCartt, 2016). In the world of printing which is an industry engaged in packaging, books, magazines, brochure newspapers and various other printing needs, inventory is a major component because in every activity it must involve the movement of supplies. Based on this, the inventory accounting system applied must be effective and efficient and have adequate control elements to avoid fraud in the system(Golightly *et al.*, 2016). Good employee behavior is a contributing factor to the success of the inventory accounting system considering that employees are parties who carry out the system implemented by the company.

2.   LITERATURE REVIEW

Previous research was carried out by (Gupta, 2016), with the title of the study, Behavioural Accounting: Adding Behavioral Aspect to Financial Accounting. The results of the study showed that behavioral variables had a significant effect on company performance. Rombe, Poputra and Kalalo (2015), with the title of research on Cash Accounting Systems Based on Behavioral Accounting in Cash Flow Reporting at PT. Bank Sulutgo. The results showed that behavioral accounting aspects have a significant effect on the cash system in reporting cash flows.

Inventory Accounting System
Accounting (accounting) can be interpreted as an information system that provides financial reports for stakeholders regarding economic activities and conditions of the company (Akay *et al.*, 2016). Whereas the accounting system is a collection of elements, namely forms, journals, ledgers, subsidiary books, and financial statements that will be used by management to achieve company objectives (Bikhchandani and Sharma, 2001). Supplies are goods or raw materials needed in the production process or used for sale within a certain period (Hansen and Lee, 2013). Therefore, the inventory accounting system aims to record each type of inventory in the warehouse. This system is closely related to the sales system, sales return system, purchase system, purchase return system and production cost accounting system (Romadhoni *et al.*, 2015)

Behavioral Accounting
Behavioral accounting (behavioral accounting) is part of the accounting discipline examine the relationship between human behavior and accounting systems, as well as the behavioral dimensions of the organization where humans and accounting systems are located and their existence is recognized. Thus the definition of accounting behavior is a study of the behavior of accountants or non-accountants who are influenced by functions accounting and reporting (Se Tin, Agustina and Meyliana, 2017).

Attitude
Attitudes are essentially the tendency of a person's statement, both pleasant and unpleasant, reflecting how people feel about things, objects or events the environment (Ajzen and Fishbein, 2005). (Yan, Ogle and Hyllegard, 2010). An attitude is a tendency to act toward or against something in the environment which becomes thereby a positive or negative value(Manika, Gregory-Smith and Papagiannidis, 2018)

Motivation
Motivation is an urge to act on a series of processes of human behavior with consider the direction, intensity and perseverance of achieving goals (Ilham, 2012). While the elements contained in motivation includes elements of arousing, directing, maintaining, showing intensity, being continuous and having goals (Samekto *et al.*, 2017). Internal and external factors that stimulate desire and energy in people to be continually interested and committed to a job, role or subject, or to make an effort to attain a goal. Motivation results from the interaction of both conscious and unconscious factors such as the (1) intensity of desire or need, (2) incentive or reward value of the goal, and (3) expectations of the individual and of his or her peers. These factors are the reasons one has for behaving a certain way. An example is a student that spends extra time studying for a test because he or she wants a better grade in the class(Yilmaz, 2017).

Perception
Perception is a process that allows us to organize information and interpret the impression of the surrounding environment (Teng, 2018). Perception has sometimes been defined as "the consciousness of particular material things present to sense." Perception is as a matter of fact always a larger thing than this definition would immediately imply; because we are always aware in the " fringe," in the background of consciousness, of sense activities other than those we speak of as being perceived, especially those connected with the internal operations of our own organism(Chase *et al.*, 2006).

Emotion
Emotions can affect work behavior. Emotions are intense feelings directed at someone or something (Izard, 2009). Emotion is any mental experience with high intensity and high hedonic content with pleasure/displeasure(Cabanac, 2002).

Previous research was carried out byAkay *et al.*, (2016), with the title of the study Analysis of Behavioral Aspects of the Implementation of Inventory Accounting Systems,.The results of the study showed that behavioral variables had a significant effect on company performance. Se Tin, Agustina and Meyliana, (2017)with the title of A new classification of topics in behavioral accounting The results showed that behavioral accounting aspects have a significant effect on the cash system in reporting cash flows.
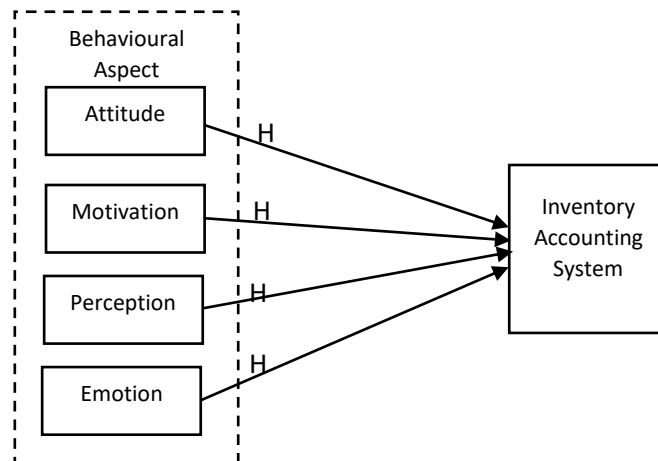

Figure 1. framewok model behavioral asset

Based on literature review, here framewok model behavioral asset (figure 1) and there are four hypotheses in order to analyze this study.
H1: Attitude has positif effect on Inventory Accounting System
H2: Motivation has positif effect on Inventory Accounting System
H3: Perception has positif effect on Inventory Accounting System
H4: Emotion has positif effect on Inventory Accounting System

3. RESEARCH METHOD

This research uses quantitative approach, is a research method based on the philosophy of positivism used to examine the population or a particular sample, and sampling techniques are generally done randomly. Data collection using research instrument, with quantitative data analysis that has the purpose of testing the test hypothesis that has been set (Sugiyono, 2015). Populations in social research are usually defined as subject groups to be subjected to generalization of research results, having shared characteristics or characteristics that distinguish them from other subject groups (Sugiyono, 2015). The number of samples in this study 500 respondents with the criteria of purposive sampling is the questionnaire is only filled by respondents who have mobile banking services. The data used are primary data obtained directly from respondents by researchers. The survey technique is done by distributing an online questionnaire created using google form, then the link is distributed to group discussion, social media and email.

Analysis technique using Partial Least Square (PLS) as data analysis tool, because Smart PLS based covariance, then the number of respondents above 75 is enough to produce good analysis (Joseph F. Hair, Ringle and Sarstedt, 2011). With the following steps: 1) Prepare the path diagram, 2) Determine the structural equation, 3) Confidentiality Criteria (convergent validity, discriminant validity, composite reliability, R-Squared).

Analysis and Discussion
Characteristics of respondents in this study are demographic characteristics that include gender, age, and level of education. This characteristic aims to find out the demographic picture of the research sample. Here is a description of the profile based on the sex of the respondent can be seen in table 2.

Table 1: Percentage gender

Gender	Frequency	Percentage (%)
Male	41	37 %
Female	69	63 %
Total	110	100%

Based on table 1 it can be seen that the majority of female respondents are 69 people (63%) while the male sex is 41 people (37%). The female gender dominates as employee in charges to have control inventory process because female is more thorough and conscientious.

Table 2: Percentage age distribution

Age	Frequency	Percentage (%)
<=16thn	6	5 %
16 – 25 thn	44	40 %
26 – 35 thn	25	23 %
36 – 45 thn	22	20 %
46 – 55 thn	11	10 %
>= 56 thn	2	2 %
Total	110	100%

Based on table 2 it can be seen that the majority of respondents have aged about 16 - 25 years with the number of 44 people (40.0%), followed by the age of 26-35 years with the number of 25 people (23.0%). The age of 16-25 years dominates because it is possible that young people have more energic and adapted to using information technology.

Table 4: Percentage level of education

Education	Respondent	Percentage (%)
Higher School	25	23%
Associate's Degree	70	64%
Bachelor Degree	14	13%
Total	110	100%

Based on table 4 it can be seen that the majority level of respondents education with associate's degree 70 people (64%), followed by higher school 25 people (23%). In this case the dominant respondent is associate's degree because the associate's degree is a graduate who is ready to work who is equipped with applied science.

Analysis in this research using SEM-PLS method. SEM-PLS method is divided into two namely, outer model and inner model. Outer model in SEM-PLS is divided into two namely, Explanatory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA). EFA is used if the indicators used to measure latent variables are formative and CFAs are used if the indicators used to measure latent variables are reflective. In this study the indicators used in measuring latent variables are reflective. Outer model is performed if the indicators used to measure the latent variables more than one, if only one then, not done outer model analysis.

Validityand reliability
Convergence validity of measurement model with reflexive indicator is judged by correlation between item score / component score with construct score calculated with PLS. The individual reflexive size is said to be high if it correlates more than 0.70 with the constructs you want to measure. However, for the initial stage of development of a scale of measurement values of 0.5 to 0.60 values is considered sufficient (Chin, 1998). Besides, to know the indicator is the construct of these variables can be seen through the t-statistic value greater than 1.96 (Ghozali, 2008).

Table 5: Convergent Validity

Var	Indicator	Loading Factor	Valid/ Not Valid
AT	**AT1**	0,942811	valid
	AT2	0,87005	valid
	AT3	0,84668	valid
BH1	**BH1**	0,888016	valid
	BH2	0,887853	valid
	BH3	0,489052	valid
EM	**EM1**	0,659491	valid
	EM2	0,997846	valid
MT	**MT1**	0,879472	valid
	MT2	0,870718	valid
	MT3	0,922232	valid
	MT4	0,921124	valid
	MT5	0,916226	valid
	MT6	0,916226	valid
PC	**PC1**	0,513112	valid
	PC2	0,876435	valid

Outer Model: Outer model in this study using Confirmatory Factor Analysis because the indicators that measure latent variables in this study are reflective. Results of Confirmatory Factor Analysis of the three latent variables in this study indicate that all values loading factor indicator more than 0.4 and AVE value more than 0.5, it can be concluded the valid indicator against variables in the measured. All values of Composite reliability of more than 0.7, it can be concluded all reliable indicators of variables in the measured. From the results of validity and reliability testing it can be concluded all indicators are able to measure well the variables in the measure.

The results of Confirmatory Factor Analysis are presented in Table 6 and Figure 2

Table 6: Value AVE and composite reliability

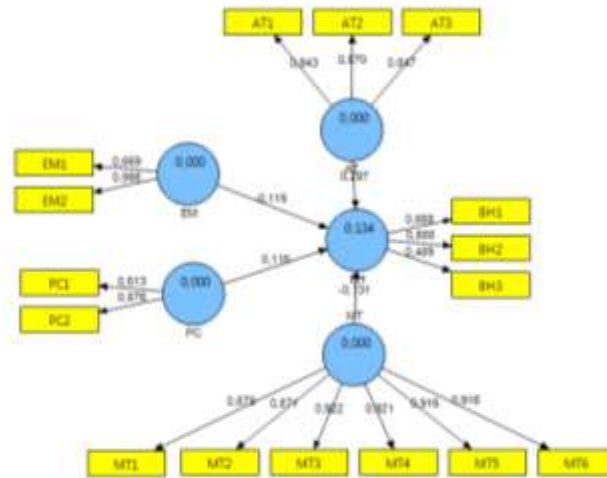|	AVE	Composite Reliability	R Square	Cronbachs Alpha
AT	0,787583	0,917352	-	0,86422
BH	0,605342	0,81248	0,134279	0,629599
EM	0,715312	0,828302	-	0,756805
MT	0,818257	0,964285	-	0,95819
PC	0,514935	0,665293	-	0,066842

Fig 2: Result of SEM-PLS

Inner model: After the Confirmatory Factor Analysis and indicators have been able to measure well the latent variables, then done inner model analysis. Inner model analysis is done to find out the relationship between latent variables and to conclude the research hypothesis received or rejected. Criteria testing hypothesis test that is, if t-statistic value> 1,96 with alpha assumption (fault tolerance 5%) hence can be concluded that relation of two latent variable significant (hypothesis accepted) and vice versa. The results of inner model analysis for inter-latent variables presented in the Table 7.

Table 7: Path Coefficients and T-Statistics

	Path Coefficients	T Statistics (|O/STERR|)	Result
Attitude -> Inventory System	6,296506	4,046311	Significant
Emotion ->Inventory System	10,115108	5,815688	Significant
Motivation ->Inventory System	11,130572	7,125118	Significant
Perception ->Inventory System	7,115502	4,505521	Significant

The result of the first hypothesis test is the relation of attitude to inventory system variable showing path coefficient value 6.296> 0 (positive) and t-statistic value 4.046 > 1.96. Based on these results can be concluded that e-service quality positively effect e-satisfaction (H1 accepted). By improving attitude with intention, enjoy for doing something who makes new difference and challenge in workplace can improve inventory system. This is in line with previous research ever conducted by Valarie A. Zeithaml, (2002), Evanschitzky, Kenning, & Vogel (2004), Chang, Wang, & Yang (2009), and Ghane, Fathian, & Gholamian (2011), who stated that attitude can be created by growing soul of calling as professional
H_1: attitude has a significant effect on implementation of inventory system

The result of second hypothesis is the relation of emotion variable with implementation of inventory system shows path coefficient value10,115 > 0 (positive) and t-statistic value 5.815 > 1,96. Based on these results can be concluded that emotion positively influence on inventory behavior (H2 accepted). Improving emotion in workplace can make working more passionate to implementation of inventory system. This is in line with previous research ever conducted by Chang (2009), Wolfinbarger & Gilly (2003), Tsai, Yang, & Cheng (2014), and Shukri, Yazid, Khatibi, & Azam (2017)who stated that good or bad emotion can have an impact on work, a stable emotion can be faster and more precise in carrying out the tasks of the company. With pay attention to emotion, an employee can work more effectively and efficiently, even more enthusiastic in completing tasks from the company. because emotion is the result of a person's feelings or events, because this can be shown with enthusiasm, pleasure, fear and anger.

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H_2: emotion has significant effect on implementation of inventory system.

The result of the third hypothesis test is the relation of motivation variable with inventory system shows path coefficient value11.130 > 0 (positive) and t-statistic value 7.125 > 1,96. Based on these results can be concluded that motivation positive effect on inventory system (H3 accepted). By improving motivation in workplace can make the atmosphere of the workforce become more alive, the motivation itself there are two that are intrinsic motivation and extrinsic motivation, intrinsic motivation is the motivation that is a motivation that comes from within itself, while extrinsic motivation is the motivation that comes from encouragement outside. An employee can motivate each other to motivate and work together to implement an inventory system. This is in line with previous research ever conducted by Oliver, (1999), Tsai, Yang, & Cheng (2014), Kotler & Keller (2015), Kim, Ng, & Kim (2009) and Anderson & Swaminathan (2014) who stated that good motivation can improve implementation of inventory control..
H_3: motivation has a significant effect on implementation of inventory system.

The result of the four hypothesis test is the relation of perception variable with inventory system shows path coefficient value7.115> 0 (positive) and t-statistic value 4.505> 1,96. Based on these results can be concluded that perception positive effect on inventory system (H4 accepted). By improving perception in workplace can improve the application of inventory information systems. perception itself is an action in interpreting the information received, if the employee has a good perception in his work can improve the application of inventory information systems, awareness of the importance of a computerized system that can reduce workload. This is in line with previous research ever conducted by Oliver, (1999), Tsai, Yang, & Cheng (2014), Kotler & Keller (2015), Kim, Ng, & Kim (2009) and Anderson & Swaminathan (2014) who stated that good motivation can improve implementation of inventory control..
H_4: perception has a significant effect on implementation of inventory system

4. CONCLUSION

The problem of users in using information systems to date is still an obstacle for generation X that cannot keep up with the changing times. Inventory-based information systems are enough to occur in companies that have a lot of raw materials in producing. In this case the company must be active in developing employee performance, with frequent ongoing training, clear procedure operating systems and outbound activities outside the company that can refresh employees' minds. It is hoped that this can improve good attitude, calm emotions, intrinsic motivation, and correct perception in applying inventory information systems..

5. THEORETICAL AND MANAGERIAL IMPLICATIONS

For the managerial side, in order to increase customer loyalty, customers must first be satisfied with various facilities, so that customers are satisfied and comfortable in using application services, when customers feel satisfied then most likely to re-use the application will be greater. For development in the field of study, that the rapid development of information systems in the field of ecommerce affect how to serve and meet customer satisfaction. Based on previous research studies on e-service quality, e satisfaction and e-loyalty have proved that e-service quality and e-satisfaction is an important key in improving e-loyalty. Therefore, customer service and satisfaction are the key to improving customer loyalty.

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