

The Influence of Organizational Behaviour on Usability Accounting Information System: Case Study of Muara Enim City Hotel

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Abstract

With regard to hotels located in Muara Enim city, one of the interesting topics to examine is the relationship between organizational behavior and the effectiveness of accounting information systems. Taking a quantitative approach, data for this study was collected through the use of questionnaires. Respondents totaled 138 and served as the population and sample group for this study. Using the techniques of correlation coefficient test, regression test, and t-test, we obtained our data analysis in this study. The result of the regression equation is $Y = 29.874 + 0.291X$, while the coefficient of determination (R) obtained is 0.324. This implies that the value of our dependent variable, Organizational Behavior, is explained through the use of accounting information system, which is our independent variable. With a significant value of less than 0.05, the effect of organizational behavior on the effectiveness of accounting information systems is evidenced by calculating the t value of 2.991 exceeding the t table of 1.657. Thus, this study established a correlation between organizational behavior and effectiveness.

Keywords: behavioral factors, accounting information system, organizational behavior.

1. Introduction

The study of organizational behavior has its roots in behavioral science, which has long concentrated on the behavior of people within an organization. This field of knowledge has improved over time and now incorporates insights from a wide range of behavior-related disciplines. In parallel, we are witnessing a growing appreciation of the strategic importance of organizational behavior as an applied science. Hotels, on the other hand, are structures intended for individuals seeking temporary lodging, facilities, and services for a fee. These establishments may include various buildings belonging to the same entity, except commercial and administrative spaces.

2. Literature Review

To ensure a company's activities run smoothly, an Accounting Information System is essential. These systems process data quickly and accurately, providing critical information that improves the overall performance of the company. The hospitality industry is no exception, accounting plays a role in revealing information about hotel operations. These financial insights allow management to create better budgets and make decisions about future activities. With improved analysis and control, hotel operations can achieve optimal performance and offer the best products to customers.

In the average hospitality establishment, cashiers are of several types - FO cashier, bar cashier, restaurant cashier, etc. - to keep operations running smoothly. To cope with the

little expenses that arise, such as returning change to guests or providing small loans for things like taxi rides, cash is set aside. This petty cash is available to several people, including the general cashier who works in the back office. Public cashiers have access to a limited amount of cash that they can use for emergency payments, as determined by management policy. Any withdrawals made by the general cashier must first be approved by the department head.

3. Research Method

This study reviews the effect of organizational behavior on the benefits of the Muara Enim city hotel accounting information system. The nature of this research is a Quantitative research method. Another name for the quantitative research method is the international method, because this research method has really been around long enough as a reference and tradition for researchers to carry out research. Quantitative research describes a type of research that produces findings that can be achieved (obtained) by using statistical procedures or other methods of quantification of measurement (Wahyu et navy (AL)., 2019).

Instrument Testing. For Sugiyono (2019) the instrument trial was tried to test the measuring equipment used whether it was valid and reliable. Because by using valid and reliable instruments in data collection, it is expected that the research results will be valid and reliable. Therefore, in this research, a questionnaire trial needs to be tried to recognize the validity and reliability of the contents of the questionnaire. In addition, the test is also intended to identify whether there are problem items that have answers that are less objective, less clear or confusing (Vladimir, 2017). Validity Test. For Sugiyono (2019) True research results if there is a similarity around the data collected and the actual information related to the subject matter under study. Effective instrumentation means that the measuring instrument used to obtain information is effective. Effective means that the instrument can be used to measure what should be measured. Valid indicates the level of accuracy between the actual information about the subject and what the researcher can collect. Reliability Test. For Sugiyono (2019) The reliability test describes the dimensions of stability and stability of informants while responding to problems related to the structure of the problem which describes the size of a variable and is arranged in the form of a questionnaire. Reliability tests can be tried together on all items. If the Alpha value is 0, 60 to reliable. 4.Normality Test. The use of parametric statistics is public if the information of each variable to be analyzed must be reasonably contributed, therefore, before hypothesis testing is attempted, the normality of information will first be tested. There are some methods to test the normality of information, one of which is Chi squared. The formula under Chi squared(χ^2) (Sugiono, 2019). Linear Test. The linear test is intended to recognize how more than one variable has a bond that will be linear or not.

4. Findings and Discussions

Based on the results of testing hypothesis 1 that has been tried first, it is found that the Organizational Behavior variable together has an influence on the Benefits of Accounting Information Systems at Hotels in Muara Enim City. The results of this test are in line with some previous research, among others, the results of research by Musfirah Hasan which creates if the organizational behavior component significantly affects the benefits of the Accounting Information System. Not only that, research attempted by Kayati on the effect

of organizational behavior on the benefits of regional financial accounting information systems found that the organizational behavior component significantly affects the benefits of regional financial accounting information systems.

From the results of the simple Linear Regression calculation, the value of $a = 29,874$ and the value of $b = 0,291$ were obtained after that the values of a and b were arranged into a simple liner regression equation $Y = a + bX$ so that the regression equation was $Y = 29,874 + 0,291$ which means that if the Organizational Behavior variable(X) has no transformation or its value is zero until the value of the Accounting Information System(Y) benefit variable is 29,874. The Organizational Behavior(X) regression coefficient of $b_1 = 0,291$ explains if each increase in Organizational Behavior is one unit until the matter will increase the benefits of the Accounting Information System(Y) by 0,291. Conversely, each decrease in Organizational Behavior(X) by one unit so that about it will reduce the Benefits of Accounting Information Systems(Y) by 0,291.

The coefficient value obtained by the R number is 0,324 about this proves that the Organizational Behavior(X) variable on Accounting Information Systems(Y) has a strong bond. Meanwhile, the direction of the bond is positive because the R value is positive. From the calculation of the t test, it is explained that the Organizational Behavior variable(X) on the Accounting Information System(Y) at the Hotel in Muara Enim City proves that the $t_{count} = 2,991$ is greater than the t table value = 1,657 about this means that partially the Organizational Behavior variable(X) has a significant effect on the benefits of the Accounting Information System(Y) at the Hotel in Muara Enim City. Based on the results of the information processing above, it can be proven if $H_1 =$ Organizational Behavior(X) has a positive effect on Accounting Information Systems(Y) about this convincing hypothesis in the research is tested and the hypothesis is accepted.

For Ghozali (2011: 160) The normality test aims to test whether in the regression model, confounding or residual variables have a fair distribution. The validity test is tried on hotels in Muara Enim City in order to see to what extent the indicators that make up the concept can represent the variables built in the research. A concept can represent the variables built if the corrected item total correlation value (validity value) $r(0,166)$ with an alpha value of 5%(0,05). if the test results are compared with the r_{table} value with the validity level ($\alpha 5\%$) = 138, namely 0,166.

Descriptive analysis of self-evidence of frequency information from respondents consisting of gender category, age, last education of respondents and tenure of respondents. There is also sourced information obtained from research respondents consisting of 138 people after which frequencies are made using the SPSS 22, 0 For Windows computer application. The results of the test of normality above prove that the asym. sig(2- tailed) for the organizational behavior variable has a value of 0,015, while the sig for the accounting information system variable has a value of 0,023 because the significance for both variables all prove greater than 0,05. Thus it can be concluded that the distribution of information on the two variables can be declared normal.

5. Conclusion

Based on the research results, it can be concluded that Organizational Behavior has a positive effect on the benefits of Accounting Information Systems, which means that the more top influence of organizational behavior so that it will continue to be the top of the

Accounting Information System. Organizational behavior serves to increase the benefits of Accounting Information Systems. There is a significant effect of the influence of Organizational Behavior on the benefits of the Accounting Data System. That is, it continues to be good training, clarity of purpose and superior support provided so that it will provide an increase in the Accounting Data System. Based on the results of the calculation if the sum of the calculated t values exceeds the sum of the t table values, it means that the Organizational Behavior(X) variable has a significant impact on the Accounting Data System at Muara Enim City Hotel(Y). According to the calculation of simple linear regression results, the results obtained mean that if the Organizational Behavior variable(X) has no change or the value is zero so that the value of the Accounting Information System(Y) variable The regression coefficient of Organizational Behavior(X) is one unit so that about it will increase the Accounting Information System(Y). If there is a positive influence between Organizational Behavior on Accounting Data Systems as a Moderating variable in Muara Enim City Hotels. This means that the greater the score of Organizational Behavior, the greater and the level of Accounting Data Systems.

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