CONFLICT MANAGEMENT MODEL OF FINANCIAL ACCOUNTING SYSTEM: APPLICATED IN SEMARANG REGIONAL GOVERNMENT

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ABSTRACT

The purpose of this study was to determine the effect of organizational behavioral factors, cognitive and affective conflict against regional financial accounting system usefulness and behavioral factors influence the organization of cognitive and affective conflict and behavioral factors influence the organization of the usefulness regional financial accounting system intervening by the presence of cognitive and affective conflict. The influence of behavior factors were superiors' support, clarity of purpose and training. The study was conducted at the sub-district and department employees in Semarang. The population is some sub-district and department employees who work on the financial section. Analysis of the data in this research was using Partial Least Square (PLS) method. The results of this study indicate a positive influence of organizational factors on the usability of Regional Financial Accounting System and cognitive conflict and there is a positive effect of cognitive conflict with usability Regional Financial Accounting System. Organizational factors negatively affect affective conflict and affective conflict negatively affects the usefulness of Regional Financial Accounting System..

Keywords: Organizational Behavior Factor, Conflict Cognitive, Affective Conflict, Financial Accounting System.

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INTRODUCTION

Regional autonomy is part of democratization in creating a power share system at every level of government and demands the independence of the management system in the region. The distribution of authority / power is adjusted to the national and local authorities, including the financial authority. To make economic, social, and political decision, the accounting information is needed, one form of which is financial statements to achieve good government.

If we see the financial report of local governments in Indonesia, the government's financial report in Indonesia is something interesting to study further. This is because financial report in Indonesia is used as a means to commit deceitfulness or "fraud". From various writings that researcher found from the internet, it seems that in SKPD and local government financial statements there are still many data that do not fit presented. In addition, there are many deviations found by BPK in the financial statements audit of local governments, especially in Semarang government. According to Ilya Avianti, the deviations usually occur in the preparation of budget, the use of budgets and the financial reports which are manipulated. The deviations happen due to the lack of regulations and legislation as well as the limited ability of the government's human resources.

Based on the above cases, to achieve Good Governance, the government continues to intensify the steps in managing local financial. This system is in line with the laws that have been issued by the government that shows the State financial management reformation. The laws are the Law No. 17 of 2003 on State Financial, Law No.1 of 2004 on State Treasury, Law No. 15 of 2004 on Investigation of Management and Responsibility of State Financial. Law No. 32 of 2004 on Regional Government, Law No. 33 of 2004 on Financial Balance between Central and Regional Government, Government Regulation No. 24 of 2005 on the Management of Central and Regional Financial. Government Regulation No. 24 of 2005 on the Government Accounting Standards, Government Regulation No. 58 of 2005 on Regional Financial Management, Minister of Domestic Affairs Regulation Number 13 of 2006 on the guidelines of Regional Financial Management. The issueance of Minister of Domestic Affairs Regulation No. 59 of 2007 revised The Regulation of Minister of Domestic Affairs No. 13 of 2006 on the guidelines of Regional Financial Management. The various laws and regulations above are expected to be a solid foundation for the management of state financial to make good governance

and clean government.

According to Chenhall (2004) in Jamila (2010) attitudes factors related to the success of ABCM application is central management support, linked to competitive strategy, adequacy of resources, accountant proprietary, relationship with evaluation of performance and compensation, training procurement, the clarity of goal and the number of purposes for ABCM. The important dimensions of organization factor are superiors' support, clarity of purpose and training.

THEORETICAL BACKGROUND
A. Framewrok
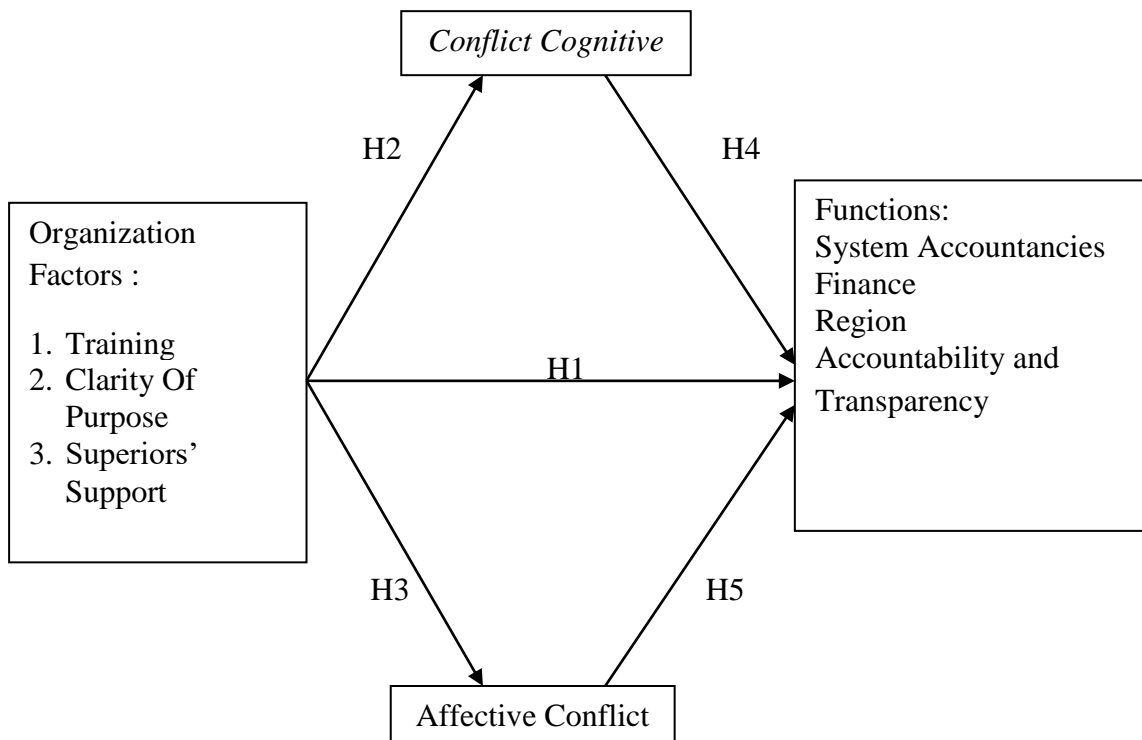
Figure 1
Framework

METHOD, DATA AND ANALYSIS

A. Research variable

The research variables are the objects of research or what becomes the focus point of a researcher (Arikunto, 2006). Analysis of data in this study used the variables consisting of dependent variable, independent variable and intervening variable. Independent variables in this study are Organizational Factors that includes training, superiors' support, and clarity of purpose. Dependent variable in this study is Regional Financial Accounting System. Intervening variable are 1) Affective, 2) Cognitive

B. Population and Samples

Population is the totality of all possible values, whether the results of counting or qualitative measurement of the specific characteristics of all members of complete and clear group we want to learn its nature. In this case the study population was all districts in Semarang. Samples are half or representative of the population studied (Arikunto, 2008). Samples are taken since in many cases it is not possible for us to investigate all members of the population; therefore we establish a representative called samples (Ferdinand, 2006). But in this study the samples studied are of overall employees of district and financial department employees in Semarang.

C. Inquiry or Questionnaire Method

Questionnaire is a number of written questions that are used to obtain information from respondents in terms of reports on their personal or things to know (Arikunto, 2006). In this study the questionnaire used is closed questionnaire that is questionnaires in which the answers have already been provided so that the respondents just need to choose.

D. Analysis Method

The dependent variables in this research are the organizational factors that include: (1) Training; (2) Superiors' support; (3) Clarity of purpose. Meanwhile the independent variable in this study is Regional Financial Accounting System and the intervening variables in this study are the affective and cognitive.

The research was conducted in the District and the Department throughout the city of Semarang where the research objects of this study are employees of the District and the

Department in charge of financial sector. The method of data collection / dissemination of the questionnaire used convenience sampling. While, the data analysis used in this study was Partial Least Square (PLS). PLS can be used on any kind of data scale (nominal, ordinal, interval, ratio) and a more flexible assuming requirement. PLS was also used to measure the relationship of each indicator with their constructs.

RESULTS AND DISCUSSION

A. Validity Result

Validity result can be seen in the table below:

Table 1

Validity Test Results

Variable	Cross loading	Criteria
DA1	0.541839	
DA2	0.608690	
DA3	0.535131	
DA4	0.507222	
DA5	0.636605	
KA1	0.598270	
KA2	0.997524	
KA3	0.509177	
KK1	0.589318	
KK2	0.594425	
KK3	0.788021	
KK4	0.532381	
KK5	0.644288	
KK6	0.560344	Loading factor score must be greater or over than 0.50 as valid score
KK7	0.614965	
KK8	0.553614	
KK9	0.672296	
KSAD1	0.747358	
KSAD2	0.633053	
KSAD3	0.740212	
KSAD4	0.655744	
KSAD5	0.607425	
KSAD6	0.759121	
KSAD7	0.712619	
KSAD8	0.748900	
KSAD9	0.634873	
KT1	0.636714	
KT2	0.526670	

KT3	0.510391
KT4	0.692071
KT5	0.670957
KT6	0.671265
KT7	0.585579
KT8	0.552323
KT9	0.529668
P1	0.531336
P2	0.538376
P3	0.567549
P4	0.552408
P5	0.674480

Source: Primary data analysis (2013)

According to table 1.2 above, it can be seen that factor loading or cross loading 0.7 indicates valid score. Some variables 0.5 until 0.6 indicate valid score.

B. Reliability Test

The reliability test can be seen on Composite Reliability score:

Table 2

Reliability Test

	Composite Reliability
FO	0.698007
KA	0.645268
KK	0.629066
KSAD	0.882424

Source: Primary data analysis (2013)

According to table 1.3 above, it can be seen that Composite Reliability score greater than 0.6 indicates that it's reliable.

C. Hypothesis Test Result

The hypothesis test result used PLS data can be seen as follows:

Tabel 3

Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)
FO -> KA	-0.355888	-0.317836	0.273219	0.273219
FO -> KK	0.575391	0.613601	0.085583	0.085583
FO -> KSAD	0.370960	0.377384	0.154292	0.154292
KA -> KSAD	-0.184310	-0.155442	0.136179	0.136179
KK -> KSAD	0.316308	0.320568	0.195684	0.195684

Source: Primary data analysis (2013)

Table 4

Statistic T Value

	T Statistics (|O/STERR|)
FO -> KA	1.702577
FO -> KK	6.723176
FO -> KSAD	2.404270
KA -> KSAD	1.753443
KK -> KSAD	1.676421

Source: Primary data analysis (2013)

H1Testing is: "The Organizational Factors such as Superiors' Support, Clarity of Purpose and Training give positive effects on the usefulness of Regional Financial Accounting System". The parameter coefficient is 0.370960 which means there is positive effect of the organizational factors on the usability of Regional Financial Accounting System. The higher the organizational factors, the higher the uasability of Regional Financial Accounting System with statistic t value of 2.404270 > t table (significance 5% = 1.67) so that hypothesis is accepted. This means organizational factors give positive effects on the usability of Regional Financial Accounting System.

H2 Testing is: "The Organizational Factors such as Superiors' Support, Clarity of Purpose and Training give positive effects on cognitive conflict". The parameter coefficient is 0.575391 which means there is positive effect of Organizational Factors on

cognitive conflict. With its statistic t value of 6.723176 > t table (significance 5% = 1.67) so that hypothesis is accepted. It means Organizational Factors such as Superiors' Support, Clarity of Purpose and Training positively affects cognitive conflict.

H3 Testing is: "The Organizational Factors such as Superiors' Support, Clarity of Purpose and Training give negative effects on affective conflict". The parameter coefficient is -0.355888 which means there is negative effects of Organizational Factors on affective conflict with statistic t value of 1.702577 > t table (significance 5% = 1.67) so that hypothesis is accepted. It means Organizational Factors such as Superiors' Support, Clarity of Purpose and Training give negative effect on affective conflict.

H4 Testing is: "Cognitive Conflict gives positive effect with SAKD usability". The parameter coefficient of 0.316308 means there is positive effect of cognitive conflict on SAKD usability. With statistic t value of 1.676421 > t table (significance 5% = 1.67) so that hypothesis is accepted. It means cognitive conflict gives positive effect on SAKD usability.

H5 Testing is: "Affective conflict gives negative effect on SAKD usability". The parameter coefficient of -0.184310 means there is negative effect of affective conflict on SAKD usability with statistic t value of 1.753443 > t table (significance 5% = 1.67) so that hypothesis is accepted. It means affective conflict gives negative effects on SAKD usability.
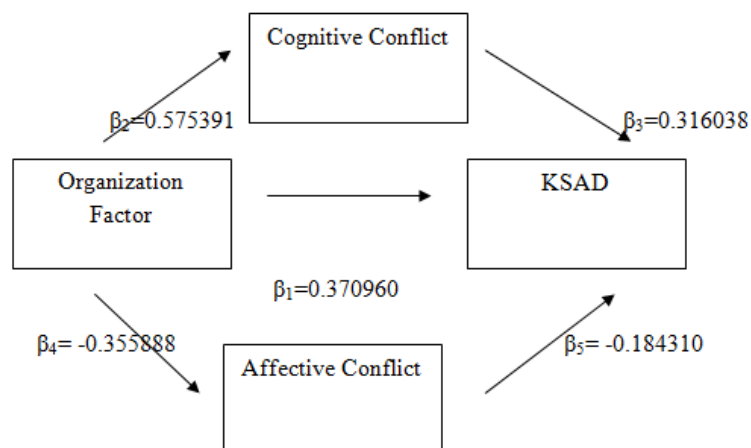
D. Direct and Indirect Effect

Figure 2

Direct and Indirect Effect

	Beta Coefficient	T value
Direct effect of FO on KSAD	0.370960	2.404270
Effect of FO → KK	0.57391	6.723176
Effect of KK → KSAD	0.316308	1.676421
Effect of FO → KA	-0.355888	1.702577
Effect of KA → KSAD	-0.184310	1.753443

According to regression equation on the table above, it can be seen that indirect effects can be calculated as follows:

Indirect Effects:

FO → KSAD   **= 0.370960**

FO → KK → KSAD   = 0.57391 x 0.316308   = 0.181532

FO → KA → KSAD   = -0.355888 x -0.184310   = 0.0655937

Thus its regression coefficient of indirect effects both through KK and KA is smaller than its direct effects (0.370960). So it can be said that FO → KSAD gives greater effect than through the affective conflict and the cognitive conflict. However, the cognitive conflict and the affective conflict can still be regarded as intervening although the effect is smaller than FO → KSAD.

CONCLUSIONS

From the results of discussion and analysis in the previous section, it can be concluded as follows:

1. There is positive effect of organizational factor on the usability of Regional Financial Accounting System.

2. There is positive effect of organizational factors on cognitive conflict such as Superiors' Support, Clarity of Purpose and Training.

3. There is negative effect of organizational factors on affective conflict of Organizational Factors such as Superiors' Support, Clarity of Purpose and Training.

4. There is positive effect of cognitive conflict on the usability of Regional Financial Accounting System.

5. There is negative effect of affective conflict on the usability of Regional Financial Accounting System.

IMPLICATIONS

The implication could be addressed in this study are as follows:

1. At least the organization should consider organizational factors such as Superiors' Support, Clarity of Purpose and Training because they are proven to give effect on the cognitive and the affective conflicts.

2. Must be able to ensure that the questionnaires sent are completely filled by the researchers' desired objects, further research should strengthen it by having interview or direct observation.

3. This study was only conducted at one time (cross-sectional), so there is possibility that individual behavior is changing over time.

   For similar study in the future, it is suggested to extend the area of the sample or to add other variables that affect the usability of Regional Financial Accounting System.

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