

Application of Behavioral Accounting in Giving Rewards Based on Performance Evaluation at PT SMG

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Abstract. The purpose of this study was to examine the application of behavioral accounting in awarding rewards based on performance evaluation at PT SMG. The application of behavioral accounting in rewarding based on performance evaluation is a management approach based on the theory that employee behavior can be shaped and improved through an appropriate system of rewards and punishments. This study uses a qualitative research method with a phenomenological approach. The informants of this research are PT SMG's marketing division employees. This study focuses on how to apply behavioral accounting in awarding rewards based on performance evaluation. The result of this research is that PT SMG has been giving this reward since 2022. This has made PT SMG's sales increase. In the period January – May 2022 and the period January – May 2023 PT SMG's gross profit increased by 31%. The implications of this research can assist companies in designing reward programs that are relevant, fair, and motivating, thereby increasing employee satisfaction and reducing employee turnover rates.

Keywords: awarding rewards, performance evaluation, behavioral accounting.

I. Introduction

The global economy is currently facing challenges known as *The Perfect Storm* or 5C, namely *Covid-19*, *the Russia-Ukraine Conflict*, *Climate Change*, *Commodity Prices*, and *Cost of Living* (coordinating ministry of Economy, 2022). Countries' responses to *The Perfect Storm* included banning the export of important food commodities and tightening monetary policy. The impact of this situation could increase the risk of stagflation and potentially trigger a global recession if this continues. However, compared to other countries, Indonesia has a smaller chance of experiencing a recession.

Even though faced with a period of recession and global challenges, the Indonesian economy was able to record an impressive growth of 5.44% in the second quarter of 2022. This data was released by the Coordinating Ministry for Economic Affairs of the Republic of Indonesia in a press release. This positive performance was also supported by a controlled inflation rate, with Indonesia's inflation rate in July 2022 at 4.94%, which is better than other countries such as Germany (7.5%) and France (6.1%).

According to data processed by the Central Bureau of Statistics released by the Ministry of Cooperatives and Small and Medium Enterprises, it shows an increase in the number of entrepreneurs. The percentage of entrepreneurs in the population will increase from 1.6% to 3.1% in 2022. Rapid growth in the business world provides challenges and threats for business actors to remain competitive and maintain the continuity of the company. Since 2021, business in Indonesia has experienced significant development. Business in Indonesia acts as a medium for economic navigation and as a benchmark for understanding Indonesia's business climate and economic conditions.

Developments and business trends in Indonesia continue to change over time. With a large population, steady economic growth, and increasing internet penetration, Indonesia remains an attractive market. Companies are facing rapid development due to high profit requirements and increasingly fierce competition. This encourages management to improve the operational efficiency of the company to compete and maintain the continuity of the company's activities. Therefore, companies need a good accounting system for its implementation.

Accounting science has developed rapidly and produced several branches of knowledge, such as tax accounting, public sector accounting, cooperative accounting, and accounting information systems. In Indonesia, there has been a development in the concept of behavioral accounting (Haprina, 2020). This development was triggered by the ever-evolving growth of the business world, and accounting as a business language is a system that produces information.

Behavioral accounting is a field in the accounting discipline that studies the relationship between human behavior and accounting systems, as well as behavioral aspects in organizations where humans and accounting systems operate and are recognized (Nicky, 2021). The development of behavioral accounting also affects the company's financial performance, including in financial reporting (Haprina, 2020).

In a complex and dynamic business environment, decision making and effective performance management are key factors for organizational success. In recent times, awareness has increased that human behavior plays an important role in accounting processes and decision making. Behavioral accounting includes all parties involved, both as information compilers or implementers, as well as information users

(Yuesti, 2019). This is why behavioral accounting, which combines psychology and accounting, is such an important field. In this essay, we will explore the concept of behavioral accounting, its benefits in decision making, and how it can improve organizational performance.

Performance evaluation is closely related to behavioral accounting (Yani, et al, 2022). In the business and organizational world, performance evaluation is an important process used to measure and analyze the success of an entity. Performance evaluation involves periodic appraisal and review of employees at work. Usually, this assessment is carried out annually or within a certain period on a regular basis. Performance evaluation assists stakeholders, such as owners, managers, employees, or investors, in understanding the extent to which objectives have been achieved, identifying weaknesses and strengths, and planning improvements and future initiatives.

Performance evaluation is a process in which an appraiser observes and records the results of observations (Setyaningrum, 2022). This involves assessing and measuring the performance of an employee or team in achieving the goals and targets set by the organization. The main purpose of performance evaluation is to measure the extent to which employees are effective and efficient in completing their tasks, as well as to identify their strengths and weaknesses. Performance evaluation provides a framework for evaluating the extent to which organizational goals and targets have been achieved. With this evaluation, we can identify significant achievements and evaluate whether the organization is on the right track in achieving its goals.

The application of behavioral accounting in providing rewards based on performance evaluation is a management approach based on the theory that employee behavior can be shaped and improved through an appropriate system of rewards and punishments. Employees who exhibit good behavior will have a positive impact on their work. Behavioral aspects, which include psychological and social aspects, especially attitudes, motivation, and employee emotions, are things that need to be considered by companies (Yani, et al, 2022). The purpose of implementing behavioral accounting is to motivate employees to be more productive, and creative, and make a greater contribution to the organization.

This approach can help organizations understand the factors that influence performance, design effective reward systems, improve decision making, and identify relevant improvement opportunities. To achieve competitive advantage and long-term sustainability, performance evaluation based on behavioral accounting becomes a valuable tool in organizational management.

In a business context, awarding is one way to motivate employees to keep working well. However, keep in mind that giving the right reward is very important, because giving the wrong reward can have a negative impact on employee performance. Therefore, proper performance evaluation must be used in determining the award.

PT SMG routinely evaluates the performance of marketing division employees. In measuring this performance, the company applies special behavioral accounting to control communication, information, and turnover obtained by each member of the marketing team. The application of this theory is carried out because direct interaction with employees is very important in the company's business. Employees have a significant influence in running the company's system, therefore, it is important for them to have good behavior so that the company's mechanisms can run as well as possible according to the expected goals.

Seeing things that have not been studied by previous research, the researcher is interested in researching how to apply behavioral accounting in giving rewards based on performance evaluation. The implications of this research can assist companies in designing reward programs that are relevant, fair, and motivating, thereby increasing employee satisfaction and reducing employee turnover rates. The purpose of this study is to examine the application of behavioral accounting in awarding based on performance evaluation at PT SMG.

II. Literature Review

Stewardship Theory

Stewardship theory developed is an alternative approach in management studies that focuses on the role of leaders or managers as stewards who are responsible for organizational resources (Donaldson and Davis, 1991). Following are some important points put forward by Donaldson and Davis in their Stewardship theory:

1. Collaborative Orientation: Stewardship theory emphasizes the collaborative orientation between leaders and organizational members. Leaders are considered to have interests that are in line with the organization and its members. In this context, the leader as a steward has the motivation to achieve long-

term organizational success and not only focus on personal interests or try to optimize profits as much as possible as in Agency Theory.

2. Trust and Partisanship: Stewardship Theory highlights the importance of trust being built between leaders and organizational members. Leaders who act as stewards are required to show partiality (altruism) and trustworthy behavior to gain the trust of organizational members.
3. 4Delegation and Autonomy: Stewardship theory proposes that good leaders provide broad delegation and provide autonomy to organizational members. This allows organizational members to take responsibility and develop their potential in achieving organizational goals. In this context, leaders see organizational members as valuable resources that can help achieve organizational success.
4. Intrinsic Motivation: Stewardship theory emphasizes the importance of intrinsic motivation in moving organizational members. Organizational members who have intrinsic motivation tend to have a sense of ownership of the work and feel responsible for the success of the organization as a whole.
5. The Influence of Organizational Culture: Stewardship Theory recognizes the importance of organizational culture in shaping the behavior and motivation of organizational members. A strong culture that encourages cooperation, mutual trust, and concern for common interests will support the concept of stewardship.

In their research, Donaldson and Davis found evidence that a stewardship-based approach can contribute to better organizational performance compared to an agency-based approach, especially in complex and dynamic organizational contexts.

Stewardship theory emphasizes the importance of transparency, accountability, and effective monitoring of the actions of managers. Accounting information is considered an important tool in facilitating managerial control and accountability, as well as helping to ensure that managers act in the interests of the owner or party who entrusts the resource. Overall, Stewardship theory focuses on the concepts of responsibility and trust in the management of economic resources, and how accounting can contribute to supporting these principles. This balance issue in stewardship theory is an important part of taking personal responsibility; in working towards communal welfare, organizational actors aim to balance their obligations to stakeholders inside and outside the organization while upholding broader commitments to societal and universal moral norms (Jefry, 2018).

Stewardship theory describes a situation where managers are not motivated by individual goals but rather focus on achieving their main results for the benefit of the organization (Putra, 2018). The concept of stewardship is very relevant in today's business context. Business not only aims to maximize shareholder value, but is also part of society as a whole. Corporate governance must be compatible with good performance, so long-term ownership becomes relevant, successful, and sustainable. A key element of the paradigm that supports stewardship and sustainability is the presence of forward-thinking leaders, who are willing to sacrifice short-term gains for long-term gains. In addition, businesses must also behave ethically and responsibly in fulfilling their obligations to society

Performance evaluation

Performance evaluation is a systematic process for measuring and evaluating the results or achievements of individuals, teams, or organizations in achieving the set goals. This involves the collection and analysis of relevant data related to performance, as well as an assessment of the level of achievement of the targets set. The performance evaluation system has the objective of motivating all managers and employees so that they can successfully implement business unit strategies. Companies that are able to link strategy with measurement systems will be more effective in carrying out these strategies, because they can communicate the goals and targets to be achieved (Kaplan, Norton, 2000: 128).

Performance evaluation is a systematic process for appraising employees' work results and assigning appropriate responsibilities to improve future performance. Performance evaluation can be done by measuring employee performance quantitatively and qualitatively, to achieve work results that are in line with expectations. In some cases, there are also assessments that emphasize family values, where this assessment is more concerned with cooperation and mutual cooperation in carrying out tasks (Aini, 2019). Meanwhile (Cascio, 2013) states that performance evaluation is the process of measuring and evaluating employee performance based on relevant and agreed criteria, and providing feedback to employees regarding their performance.

Performance evaluation has several objectives, including:

1. **Measuring achievement:** Performance evaluation is used to measure the extent to which an individual, team, or organization achieves the set targets or goals. This makes it possible to evaluate success and identify areas that need improvement.
2. **Identify strengths and weaknesses:** Performance evaluation helps in identifying strengths and weaknesses in individual or group performance. This can assist in taking action to capitalize on strengths and correct weaknesses, as well as improve the overall quality of performance.
3. **Development and rewards:** Performance evaluations provide important feedback to individuals or teams. It can be used for personal or professional development, by identifying areas where improvement is needed and planning actions accordingly. Performance evaluations can also be used as the basis for rewards, such as promotions, raises, or other recognition.
4. **Decision making:** The results of performance evaluations can be used as a basis for making important decisions, such as planning resources, developing strategies, or determining policies. Information obtained from performance evaluation can assist management in making better decisions and support the improvement of overall organizational performance.

In conducting performance evaluations, a variety of methods and tools can be used, including quantitative measurements such as Key Performance Indicators (KPIs), 360-degree evaluations involving feedback from various related parties, or assessment of specific competencies and skills. It is important to ensure that the performance evaluation process is carried out in an objective, fair and transparent manner, involving effective communication and constructive feedback.

Rewards

Rewarding is the process of giving recognition or reward to individuals or groups who achieve good performance or achieve the goals set. Rewards are a way to motivate, strengthen, and reward contributions and achievements. Achievement management can play an important role in an overall reward system in which each element of the reward influences together a linked as an integrated and coherent whole. These elements consist of basic salary, contingent salary, employee benefits, and non-financial rewards, which include intrinsic rewards from the work itself. (Michael Armstrong 2006:11).

Judge (2017) states that rewards are "everything that is considered valuable by individuals and is given in return for a meaningful contribution in achieving organizational goals."

Here are some things to understand about giving rewards:

1. **Motivational goals:** Rewards are used to provide incentives to individuals or groups to continue to improve performance and achieve set goals. By providing appropriate recognition and rewards, rewards can increase individual intrinsic and extrinsic motivation to continue good performance.
2. **Types of rewards:** Rewards can take many forms, including salary increases, financial bonuses, promotions, public recognition, career development opportunities, work flexibility, and other additional benefits. The type of reward chosen must be by the needs and preferences of the individual or group being rewarded.
3. **Fairness and transparency:** It is important to ensure that the reward process is fair and transparent. Clarity regarding the criteria for evaluating and making decisions regarding rewards can help maintain fairness and prevent discrimination or unfair preferences.
4. **Accurate performance measurement:** To provide the right rewards, it is important to have an accurate and objective performance measurement system. Performance measurement must be based on clear, measurable criteria and related to the work objectives previously set.
5. **Effective communication:** It is important to have effective communication regarding the reward given. Providing clear and constructive feedback on the reasons for awarding and recognizing performance can increase understanding and appreciation of the reward.
6. **Continuity and flexibility:** Rewards must be provided consistently and continuously to maintain positive motivation and recognition. In addition, it is important to have flexibility in rewarding, bearing in mind that individual preferences and needs may differ from one another.

Providing appropriate and effective rewards can have a positive impact on individual or group motivation, performance, and satisfaction. By paying attention to fairness, transparency, accurate performance measurement, effective communication, and providing rewards according to individual needs and preferences, organizations can utilize rewards as an effective tool in improving performance and stimulating better achievements.

Behavioral Accounting

Behavioral accounting is a branch of accounting that studies and analyzes human behavior in the context of accounting systems and economic decision-making. This involves understanding the psychological, social, and organizational factors that influence the actions, decisions, and disclosure of accounting information. The definition of behavioral accounting includes an understanding of how individuals and groups make economic decisions, how motivations, incentives, and sanctions influence behavior, and how organizational norms, values, and the environment play a role in accounting actions.

According to Atkinson (2012: 344) behavioral accounting is the use of behavioral insights to design better performance measurement and management systems, as well as to encourage the desired behavior within the organization. (Young, 2011) states that behavioral accounting is "the study of how individuals make decisions, especially in an accounting context, as well as the psychological, social, and organizational factors that influence them."

The goal of behavioral accounting is to explain, predict, and control the effect of the accounting process and information generated from accounting on human behavior (Susanti, 2022). The main objective of behavioral accounting is to understand and explain human behavior related to the measurement, disclosure, and use of accounting information. By understanding human behavior, behavioral accounting can provide insight into how changes in policies, incentives, or the work environment can affect the behavior and performance of individuals and the organization as a whole. Behavioral accounting uses an interdisciplinary approach that incorporates concepts from psychology, sociology, economics, and other behavioral sciences to explain and predict accounting behavior. With a better understanding of human behavior, behavioral accounting seeks to improve the effectiveness of accounting systems, decision making, and managing the organization as a whole.

III. Research Method

Perspective of Research Approach

This study uses a qualitative research method with a phenomenological approach. Phenomenology is research that explains the experiences or phenomena experienced by someone (Creswell, 2018: 278). The phenomenological research approach is used because it has several advantages in exploring human experience in-depth and descriptively. The phenomenological approach can help researchers understand the subjective meaning associated with one's experience. This approach allows researchers to understand how individuals experience, make sense of, and give meaning to their world.

Location and Time of Research

The research was conducted at a private company, PT SMG, in the city of Surabaya, East Java. The city was chosen according to the domicile of the researcher and the object of the research so that the researcher could understand the experiences of the informants in-depth, the researcher could identify areas that needed special attention, and develop intervention programs that could help improve the quality of research results. The informants of this research are PT SMG's marketing division employees. The research was conducted starting in January 2023 .

Research focus

The establishment of this research focus has two objectives. First, to limit the study to have meaning. With this focus, the determination of appropriate research sites can be carried out effectively. Second, to establish inclusion criteria that allow the collection of relevant information. This study focuses on how to apply behavioral accounting in awarding rewards based on performance evaluation. Research can identify effective strategies for improving performance evaluation.

Data Types and Sources

Sources of data used in this study are primary data and secondary data. The research was conducted by collecting company accounting records, conducting interviews with informants, namely company employees, especially the marketing division, totaling 36 people and their leaders, totaling 3 people, conducting transcripts in the form of interview results, documentation, and accounting records, then determining meaningful data related to the research objectives; conduct an analysis of the application of behavioral accounting from the data that has been obtained from informants; describe the results of the data analysis in the form of concluding; provide advice regarding the application of behavioral accounting.

Data analysis

Substantially, qualitative research aims to gain an in-depth understanding of the phenomena (phenomenological) experienced by research subjects, such as behavior, perceptions, motivations, actions, and other aspects as a whole, through descriptions that use words and language in natural contexts. This qualitative research relies on a variety of natural methods suited to the specific research environment.

Unprocessed data such as interview results, researcher notes, and company accounting records, if any, are collected. Then the data is prepared and allocated for analysis. All data is read and considered carefully. Then the data is coded according to the theme and group respectively. Data - data that are interconnected are described respectively. Then, the interpretation of the meaning of the data is carried out according to the theme.

Data Validity

To ensure the validity and accountability of the data collected in this study, researchers must cross-check carefully and thoroughly. This is intended so that research does not just get stuck in meaningless symbolism. To validate the findings from the data obtained, the researcher followed the following steps using the following techniques:

1. Observation

This observation was carried out to increase the accuracy of the observations, so that researchers can obtain accurate and relevant data according to the problem under study.

2. Triangulation

- a. Method triangulation, cross-checking using different or different data collection methods.
- b. Source triangulation, cross-checking the informants and documents found in the research.
- c. Theory triangulation, using several theoretical perspectives to explain the phenomenon being studied.

By applying some of the triangulation methods above, researchers can compare and verify the level of trust obtained by the informants. In the context of this research, the main data sources, especially interviews, do not only depend on one informant, but involve several people who are selected purposively to ensure that the data obtained really matches the existing reality.

3. Interpretation

Interpretation involves reflection and rethinking of the data obtained to evaluate its validity.

IV. Results and Discussion

The results of interviews conducted by researchers indicate that the Vision and Mission set by the leader of PT SMG have an important role in the application of behavioral accounting. PT SMG's vision is to become a leading company in the field of construction materials trading with quality products, efficient management, and innovative ideas to provide effective solutions for consumers. PT SMG's mission includes continuous innovation, professional service, and human resource development.

In PT SMG's marketing division, employees are involved in the process of evaluating performance and awarding rewards. In implementing behavioral accounting to evaluate employee performance, PT SMG consistently approaches employees to motivate them to work with passion, innovation, and high motivation. This motivation is achieved through direct communication between leaders and marketing division employees, to increase profits and provide the best service to consumers on an ongoing basis.

In addition to intensive communication and information, the application of behavioral accounting in evaluating employee performance at PT SMG also involves a firm approach to employees who make mistakes or do not achieve profit targets. Internal control plays an important role in achieving company goals. Employees who do not follow good behavior will have a negative impact on their work. Companies must pay attention to behavioral aspects, including psychological and social aspects, such as attitudes, motivation, and emotions of employees. Ignorance of these things will indirectly affect the company's performance.

The behavioral aspects in the performance evaluation carried out are communication and information aspects. The index used in performance evaluation is salesperson and profit. In the communication component, the indicators for the salesperson index are the politeness and friendliness of marketing, the way marketing explains product features, the ability and speed of answering questions, and marketing

enthusiasm in making the sales process fun. As for the profit index, having an indicator negotiates to get the maximum profit percentage.

For the information component itself, the salesperson index has indicators of the completeness of following up on requests from customers, the suitability of updating sales process information to customers, and the condition of products sent to customers. The indicator for the profit index is the net profit from the sale of each order minus other costs and the percentage of achieving the target profit every month.

In practice, PT SMG applies behavioral accounting in evaluating the performance of the marketing division, with a focus on communication and information aspects. This is reasonable considering that in the business being run, the company has direct interaction with customers. In daily activities, companies must face various situations where marketing division employees play an important role in handling customers who come to the company. In addition, the company also has employees who have good performance based on the results of the performance evaluation carried out.

In giving rewards, employees who get rewards are employees with the highest points achieved from performance evaluation with good communication and information aspects and get the highest percentage profit according to the achievement of the target. The best sales and team leader selected each month will receive a bonus and their name and photo will be posted on the “ sales of the month” and “ team leader of the month” boards. This has become a separate motivation in the marketing division to compete well in getting the title of “ sales of the month” and “ team leader of the month”.

PT SMG has been giving this reward since 2022. This has made PT SMG's sales increase. In the period January – May 2022 and the period January – May 2023 PT SMG's gross profit increased by 31%. With the reward in the form of bonuses, it can increase the enthusiasm and work motivation of employees in the marketing division. Marketing division employees who are unable to achieve targets will also be summoned and given feedback by the leadership starting from warnings to termination of employment. However, the employee competition for the marketing division at PT SMG continues to run positively due to the direct approach to employees from the leadership. The management of PT SMG does not hesitate to help employees who are experiencing difficulties.

V. Conclusion

Based on the research results, PT SMG uses behavioral accounting in evaluating performance and providing rewards to employees in the marketing division. The behavioral accounting aspects that are emphasized are communication and information with the salesperson index and profit. PT SMG has been giving this reward since 2022. This has made PT SMG's sales increase. In the period January – May 2022 and the period January – May 2023 PT SMG's gross profit increased by 31%. The best sales and team leader selected each month will receive a bonus and their name and photo will be posted on the “ sales of the month” and “ team leader of the month” boards. Thus, it can be concluded that the company has succeeded in implementing behavioral accounting effectively, which is reflected in the increase in sales data. PT SMG is expected to continue to maintain the quality of employee performance and continue to improve the implementation of behavioral accounting.

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