

The Effect of Accounting Determination of Individual Social Behavior on Managerial Performance (Case Study on DWP Mekar Melati Cooperative Semarang City)

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Abstract

This study aims to determine the social behavior of individuals, namely the influence of motivation, attitudes, behavior and skills of members on the managerial performance of the Dharma Wanita Persatuan Mekar Melati cooperative, Semarang City. The population is 4,250 members of the cooperative, the sample was selected by random sampling, 100 members were obtained through a questionnaire which was distributed directly to members who happened to be found. Data analysis using multiple linear regression model. The results showed that motivation, attitude, behavior and skills had a positive and significant effect on managerial performance.

Keywords: Motivation, Attitude, Behavior, Skills; managerial performance

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I. Introduction

Normatively, the definition of a cooperative is as contained in Article 1 of Law Number 25 of 1992 concerning cooperatives, namely as a business entity consisting of people or cooperative legal entities based on their activities based on cooperative principles as well as a people's economic movement based on the principle of kinship. Cooperatives as a collection of people not a collection of money and cooperative owners, while the main strength of cooperatives is in cooperative members instead of deposited funds, the purpose of members establishing cooperatives is to improve the overall welfare of the members themselves. The success of cooperatives can be measured by the extent to which the role of members in cooperatives, with the principle of voluntary membership, of course there are measures that make cooperative members feel bound and willing to become members of cooperatives, the emergence of group psychological characteristics that affect cooperative performance. Personality aspects that have a relationship are motivation achievement, participation and entrepreneurial attitude. This personality aspect will show the position of people when they become members of the cooperative and the goals of the cooperative will become understandable and clear to members. Each cooperative is generally voluntary. Accordingly, in accordance with one of the principles of cooperatives, namely cooperative membership is voluntary and open.

Baswir (2017) said that all decisions regarding membership status are basically at the will and awareness of the cooperative members themselves. However, a person who wants to become a member only, but does not want to fulfill his rights and obligations will not benefit the cooperative. members are owners and users of cooperative services, this is because primary cooperatives are associations of individuals or cooperative legal entities. The status of members in cooperatives is not only as owner (owner) but also as user (user). As owners, members are required to invest while as users, members are required to make maximum use of the business services provided by the cooperative.

Sugiharsono, *et al* (2014) say that internal factors such as motivation are factors that underlie human behavior to take an action that creates a desire to join a cooperative organization. Based on the reasons above, this research was carried out with the title "Determination of the Effect of Individual Social Behavior Accounting on Managerial Performance (Study on members of the Mekar Melati DWP Cooperative in Semarang City)"

II. Literature Review

The basic theory of member behavior is the theory of attitudes and behavior proposed by Triandis (1971) and behavioral decision theory developed by Bowditch and Buono (1990). Triandis (1971) The theory of attitudes and behavior states that behavior is determined by what people want to do (attitudes), what they think

they will do (social rules), what they usually do (habits) and with the consequences of behavior. what they estimate, while the Behavioral Decision Theory is a theory related to a person's behavior in the decision-making process

Cooperative Member

In the Cooperative Law No. 25 of 1992 Article 17 Paragraph 1 which states that members of a cooperative are the owner and at the same time the user of cooperative services. In Article 19 paragraph 1 cooperative membership is based on the similarity of economic interests in the cooperative business environment. As owners and users of cooperative services, members actively participate in cooperative activities. However, as long as it does not harm its interests, cooperatives can also provide services to non-members in accordance with their business activities, with the aim of attracting non-members to become members of the cooperative. Cooperative membership is basically non-transferable because the requirement to become a member of a cooperative is the economic interest attached to the member concerned. In the event that a member of the cooperative dies, the membership can be continued by heirs who meet the requirements in the Articles of Association. This is intended to protect the interests of the heirs and simplify the process for them to become members.

Motivation

Motivation is a psychological aspect that shows an individual's motives for achieving success and avoiding failure. McClelland in Gellerman (1984) gives the characteristics of people who have people who have achievement motives are:

1. Be more realistic about yourself and realize that to achieve a high achievement cannot be achieved in a short time and in an easy way.
2. Trying to find a solution when faced with obstacles
3. Keep trying to complete a task or a job.

The indicators in the cooperative motivation variable are indicated by the desire to become a member (physiological need), the desire to participate in cooperative activities (Social need) and the desire to develop one's potential (Esteem needs) in cooperatives.

Attitude

Participation can be defined as a process in which a group of people (members) find and implement cooperative ideas. With the participation of the members, it implies and states their interests, as well as the participation of these resources are moved and decisions are implemented and evaluated (Ropke, 2000). Participation tools that cooperative members can use to reach cooperative decisions that reflect their demands are: voice; votes ; exit, meaning that the voice of cooperative members can influence management by asking questions, by seeking or providing information or by submitting disagreements and criticisms, by voting members can influence who will be elected as manager or member of supervisors and administrators in their cooperative. And with exit members can influence management by leaving the cooperative or by threatening to leave the cooperative membership or reduce their activities. Attitude variable indicators are: Firm; Diligent; Self-confident; Communicative

Behavior

Sukardi (2013) said that Behavior is a psychological aspect that shows the attitude and enthusiasm to seize opportunities and the ability to take risks in resource management. Entrepreneurship is a process that requires risk in return for profit and added value. There are several behavioral characteristics, including: the courage to take risks, the willingness to face problems, the ability to see opportunities, the belief to work hard and think seriously and the willingness to face problems. The ability to see opportunities and the belief that hard work will give great results and success. Indicators of behavioral variables in this study are: Honesty; Knowledge; intelligence; courage and enthusiasm.

Skills

Skill is the ability to use reason, thoughts and ideas and creativity in doing, changing or making something more meaningful so as to produce a value from the work. There is also another understanding that defines that skill is the ability to translate knowledge into practice so that the desired work results are achieved. The variable indicators of skills that must be possessed are: basic literacy skills, conceptual skills, administrative skills, technical skills, human relations skills,

Managerial Performance

Suwati (2013) said that performance is the implementation of the plan that has been prepared. Performance implementation is carried out by human resources who have the ability, competence, motivation and interests. According to Istikomah, *et al* (2014) performance is the result of the work of a worker, a management process or an organization as a whole, where the results of the work must be demonstrated by concrete and measurable evidence. Mujib (2010) explains that business performance is seen from the point of view of business owners who invest in a company focusing on two criteria to measure company performance. 1) the reward for their investment and 2) the risk of their investment. Variable indicators of managerial performance in this study are: Increasing the number of members; service to members; business development; development of reporting systems and creativity

Furthermore, the hypothesis put forward in this study is as follows:

1. Motivation of members has a positive and significant effect on managerial performance.
2. Attitude of members has a positive and significant effect on managerial performance.
3. Behavior of members has a positive and significant effect on managerial performance
4. Skills have a positive and significant effect on Managerial Performance

III. Methods

The population in this study are members of primary cooperatives with all kinds of business activities in the city of Semarang, amounting to 4,250 people. The number of samples in this study was determined based on previous researchers, namely 100 respondents. The sampling method used was random sampling. This research data was collected through a survey method, namely distributing a list of questions (questionnaires) filled out or answered by members of the cooperative. Data analysis using multiple linear regression

IV. Result And Discussion

Research instrument testing

All indicator variables used showed > 0.17 so that it was declared valid. The results of the reliability test showed that the acquisition of Cronbach Alpha values > 0.70 on all variables used in the study, thus it can be concluded that all variables in this study are reliable

Normality test

Based on the data processing of the normality test results obtained a significant value of 0.200. The test criteria are if the significant value > 0.05 then the sample is normally distributed. So $0.200 > 0.05$ then the sample is normally distributed. It can be concluded that the distribution of data in the model has been normally distributed, which means that the resulting regression model has met the assumption of normality.

Classical Assumption Test

A good and feasible regression model must of course meet the required classical assumption test. The classical assumption tests include:

Multicollinearity test

The results of the multicollinearity test show that the motivation, attitude, behavior and skills variables each have a tolerance value greater than 0.10 and a VIF value less than 10. This means that in the regression model there is no correlation between independent variables, so it can be concluded that the regression model does not occur multicollinearity symptoms.

Heteroscedasticity test

Heteroscedasticity test results show that all research variables have a significance value greater than 0.05 so it can be concluded that there is no heteroscedasticity in the regression model.

Goodness of Fit test

The accuracy of the sample regression function in estimating the actual value can be measured from the Goodness of Fit. In this study, the Goodness of Fit test used included:

Coefficient of Determination, the results of the coefficient of determination test show that from the results of the analysis, the adjusted R Square coefficient value is 0.544. This means that the variables of motivation, attitudes, behavior, skills can explain variations in managerial performance by 54.4% ($0.544 \times 100\%$), while the remaining 45.6% variations in managerial performance can be explained by other variables not examined.

F statistic test, the results of the F statistical test obtained a value of 33,657 with a significance of 0.000 less than 0.05, so it can be concluded that the resulting regression model is fit and significant, so that the regression model is feasible to use.

Hypothesis test result

Hypothesis testing of the influence of motivation on managerial performance based on the results of the t-test statistic obtained a value of 2.213 with a significance of 0.000 less than 0.05. So the result of the decision is to accept the alternative hypothesis (H_a) and reject the null hypothesis (H_0), which means that motivation has

a positive and significant effect on managerial performance. From these results, it can be concluded that the first hypothesis which states that motivation has a positive and significant effect on managerial performance is statistically acceptable. This means that increased member motivation will increase managerial performance.

Hypothesis testing of the influence of member attitudes on managerial performance based on the results of the t-test statistic obtained a value of 2.541 with a significance of 0.003 less than 0.05. So the result of the decision is to accept the alternative hypothesis (Ha) and reject the null hypothesis (Ho), which means that the attitude of members has a positive and significant effect on managerial performance. From these results it can be concluded that the second hypothesis which states that the attitude of members has a positive and significant effect on managerial performance can be accepted. This means that the attitude of members will improve managerial performance.

Hypothesis testing of the influence of behavior on managerial performance based on the results of the t statistic test obtained a value of 3.191 with a significance of 0.002 less than 0.05. So the result of the decision is to accept the alternative hypothesis (Ha) and reject the null hypothesis (Ho), which means that good and positive member behavior has a positive and significant effect on managerial performance. From these results, it can be concluded that the third hypothesis which states that behavior has a positive and significant effect on managerial performance is statistically acceptable. This means that good behavior will increase managerial performance.

Test the hypothesis of the effect of skills on managerial performance based on the results of the t-test statistic obtained a value of 2.160 with a significance of 0.000 less than 0.05. So that the result of the decision is to accept the alternative hypothesis (Ha) and reject the null hypothesis (Ho), which means that the increasing skills of the members will have a positive and significant effect on managerial performance. From these results, it can be concluded that the fourth hypothesis (H4) which states that skills has a positive and significant effect on managerial performance is statistically acceptable. This means that with increasing member skills, there will be an increase in managerial performance.

V. Conclusion

Motivation has a positive and significant effect on managerial performance at the Dharma Wanita Persatuan Mekar Melati cooperative, Semarang City. This shows that with the high motivation of members to socialize, the managerial performance of the cooperative is increasing as evidenced by the number of members and the remaining operating results are always increasing.

There is a positive and significant effect of member attitudes on the managerial performance of cooperatives. This shows that the more assertive and responsible members' attitudes, the higher the managerial performance will be.

There is a positive influence of behavior on managerial performance. This shows that honest and trustworthy behavior will affect the better cooperative managerial performance.

There is a positive effect of member skills on managerial performance. This shows that the skills of members are increasing, it will affect the managerial performance of cooperatives to increase as well.

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