

Employee Performance from a Behavioral Accounting Perspective

Ni Putu Candra Ulan Sari^{1*}, Rahayu Indriasari², Nina Yusnita Yamin³, Latifah Sukmawati Yuniar⁴
Fakultas Ekonomi dan Bisnis, Universitas Tadulako^{1*,2,3,4}

Article Info	ABSTRACT
Corresponding Author: Ni Putu Candra Ulan Sari E-mail : saricandra442@gmail.com	<p>This study aims to examine in depth the application of behavioral accounting performance performance measurement in Talise Valangguni Village. This research can provide information on how good performance in an organization within the scope of behavioral accounting. The research method used is a qualitative research method with a descriptive approach. Data collection using the interview method. The results showed that the application of behavioral accounting was not fully good. Performance measurement uses indicators of work quality; work quantity; timeliness; effectiveness and independence.</p> <p>Keywords: Behavioral Accounting, Employee Performance, Performance Measurement Indicators.</p>

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license



INTRODUCTION

Public services are said to be successful if the performance of employees in government is carried out in accordance with applicable regulations and standards. Employee performance has a close relationship with behavioral accounting in terms of performance measurement aspects where the success of public organizations does not only depend on the financial system but also depends on the behavior of individuals and groups in carrying out their duties. Behavioral accounting is a field of accounting science that connects human behavior with accounting systems. ASN performance is regulated in laws and regulations such as Law Number 5 of 2014 concerning the State Civil Apparatus, which emphasizes the importance of professionalism, accountability, and transparency in carrying out tasks. This is reinforced by Government Regulation Number 30 of 2019 concerning Performance Appraisal of Civil Servants, which outlines a performance appraisal mechanism based on work results and work behavior. In its implementation, there is still undisciplined employee behavior at work so that tasks in public services are delayed. This is caused by several factors, one of which is employees who are not in place during working hours. The indiscipline of these employees affects productivity in carrying out work so that later it will affect the resulting performance.

The performance of the State Civil Apparatus (ASN) is the ability to fulfill job requirements, namely to achieve job objectives in a timely manner in accordance with the provisions. So that these goals are consistent with ethics and morals in the organization, that way ASN performance can contribute to the organization (Syam, 2018). Within the framework of the Deontology concept it's explain on Apriliyanty & Kurniasih (2024) said performance is not only measured based on the results achieved, but also on compliance with the rules and moral obligations that form the basis of ethics at work. The concept of

Deontology emphasizes the importance of respecting obligations and respecting the basic rights of workers. This ethical concept can help to ensure that work is done in accordance with moral and ethical principles. In other words, the concept of deontology emphasizes that actions are judged good and bad based on compliance with obligations, not based on the consequences of these actions (Apriliyanty & Kurniasih, 2024). Employee performance based on the concept of deontology ensures that the work done is not only aimed at achieving targets or goals, but must also be done in a morally correct manner and according to applicable rules. Thus the organization can create an integrated work culture that simultaneously improves the quality of public services. The indicators of performance measurement are by assessing the quality of work, quantity of work, effectiveness, timeliness, and employee independence at work (Dadi et al., 2024). The research was conducted to understand how human behavior can affect accounting system activities, the human behavior in question is the performance of employees in terms of carrying out public service tasks at the smallest government organization, namely Kelurahan. In addition, this research can provide insight into how to improve the performance of public services by the government and also as an evaluation material for the State Civil Apparatus (ASN) in carrying out their work. As discussed earlier, the achievement of a public organization is not only seen from its financial system, but also from the behavior of the driving individuals in the organization.

The work results or performance of employees play an important role in the success of an organization, which in this case is the organization. There are many previous studies that examine the role of accounting in measuring the performance of employees. Research by Dadi et al.(2024); Banne et al.(2023); Yani & Triharyati (2022); Daputri et al.(Daputri et al., 2024) which states that performance measurement is measured using indicators from behavioral accounting, namely attitude assessment, work motivation, emotions and perceptions. In research Glorianismus et al (2023); Azhar (2023); Kartika Rahayu (2023), indicators of employee performance measurement in government organizations are measured using indicators including work quality, work quantity, work effectiveness, timeliness and independence in work. In the studies mentioned above, the discussion of the subject of this research is mostly in companies, UMKM, cooperatives, and also government at the sub-district level, for the discussion of behavioral accounting, namely around the concept of performance measurement using internal indicators from employees, namely attitudes, motivation, emotions and perceptions. The research does not discuss how the implementation of performance measurement in government organizations if the performance is assessed based on the concept of obligation and ethics. Finding the relationship between the application of behavioral accounting at work and performance measurement indicators is the main focus of researchers based on internal indicators in individual employees.

The performance of local government services, especially at the Talise Valangguni village office, has carried out service procedures in accordance with applicable regulations. However, there are still obstacles in its implementation, such as the lack of supporting facilities and infrastructure, lack of employee awareness of their duties, and public expectations of instant services that cause obstacles in the licensing process (Rahman et al., 2024). In this context, behavioral ethics is one of the factors that need to be considered, where good public services must reflect values such as transparency, accountability, integrity and responsibility. It is important for the

government to instill good ethics in every aspect of public service, so that employees do not merely carry out their duties, but also carry out these duties with integrity and commitment. Conducting performance measurement is one form of instilling ethics to employees. Performance measurement not only assesses work results, but also assesses how employees apply the principles of ethical behavior in carrying out their duties.

The evaluation of performance problems in public services in the Kelurahan Government shows several gaps that need to be addressed to improve the quality of performance of Kelurahan Officials. Research Rahman et al. (2024), Achmad et al. (2022) and Somba Skivo (2015) showed these problems in several villages in their respective research areas, thus indicating the need for real improvement in ethical practices in village officials, especially in the object of research, namely Talise Valangguni Village.

Based on the description above, the purpose of this study is to examine in depth the application of behavioral accounting to employee performance measurement in Talise Valangguni Village. This research can provide information on how good performance in an organization within the scope of behavioral accounting. The results of this study are important to be able to provide an understanding of the causes of employee indiscipline that causes public services to be delayed, which can overall provide criticism and suggestions to local governments for future improvement.

METHOD

In obtaining an overview of employee performance measurement from a behavioral accounting perspective, this research was conducted using a qualitative descriptive approach which is used to present a complete picture of the phenomena that occur by describing the data that has been obtained (Rusandi & Muhammad Rusli, 2021).

The informants who participated in this research included the Lurah of Talise Valangguni, the head of the government and public order section, the head of the community empowerment and social welfare section, the head of the economy and development section and 2 staff. The selection of informants is based on their position as Lurah and section heads who conduct assessments of employees or staff in Talise Valangguni Village. Kelurahan has its own performance assessment in accordance with government regulations governing urban villages. Therefore, it will be explored more deeply regarding employee performance appraisal if performance indicators based on behavioral accounting are applied.

The data collection method in this research is the interview method where the informant's statement becomes the data needed by the researcher to dig deeper into employee performance appraisal.

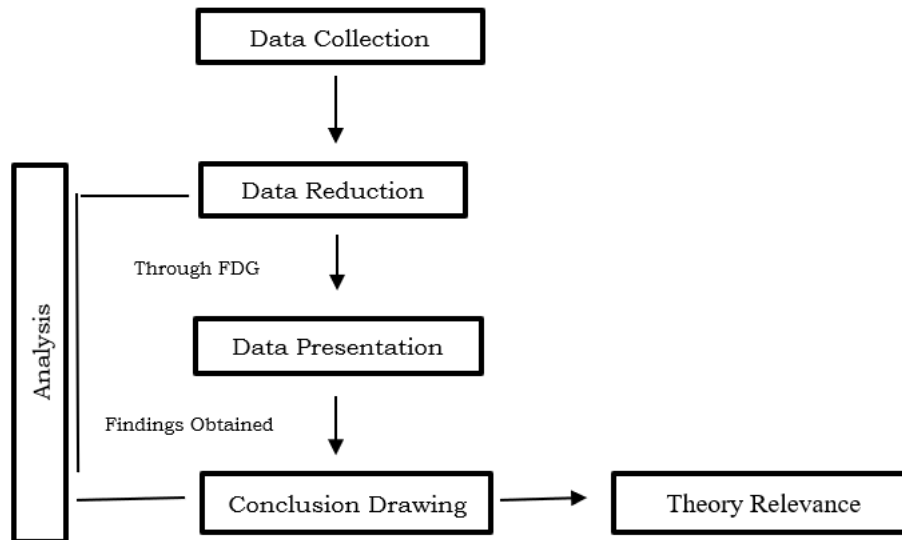


Figure 1. Research Analysis Technique

Figure 1 is the data analysis technique used in this research. At this stage, researchers need to collect data in the form of verbal information from informants to obtain relevant information related to employee performance measurement based on the indicators used. Thus, the meaning contained in the interview results will be revealed and structured through the data reduction stage. The research team used the focus group discussion (FDG) technique to analyze research findings related to employee performance in a behavioral accounting perspective with the process of organizing data; making categories, determining themes and patterns; conducting alternative explanations of data; and writing reports or presenting data based on the findings obtained in a narrative and simple form so that it can interpret the results of the study, to the stage of making research conclusions with the help of the theories discussed in the study (Tempomona et al., 2023).

Indicators in measuring employee performance in behavioral accounting include work quality, work quantity, timeliness, effectiveness and independence (Glorianismus et al., 2023). Work quality is a person's ability to carry out tasks well in accordance with specified standards. The quality of work can be described by looking at the level of good and bad employee work results in completing work and the ability and skills of employees in carrying out the assigned tasks.

Work quantity is the size or amount of work completed by employees within a certain time so that employee performance can be measured and seen through the amount of work that has been completed. Work quantity is one of the indicators that assess employee productivity. Timeliness is a measure of how well an employee can complete a task according to a predetermined deadline so that it does not interfere with the completion of other work which is the task of the employee. Punctuality is an indicator that assesses the level of efficiency of employees at work.

Effectiveness is an indicator related to resource utilization where the use of resources, both human resources and resources in the form of technology and existing facilities, can be maximally used by employees in carrying out their work. This aims to achieve maximum results in carrying out services. Independence is a measure of a person

who can carry out their work without assistance and guidance from other people or supervisors, but still do the work in accordance with predetermined procedures. Independence involves an employee's self-confidence and sense of responsibility in carrying out their duties.

RESULTS AND DISCUSSION

1. Implementation of Behavioral Accounting in Talise Valangguni Village

Behavioral Accounting is a part of accounting science that examines the relationship between human behavior and accounting systems and the behavior of organizations where humans and accounting systems are recognized. Behavioral accounting research is a field that broadly deals with the behavior of individuals, groups and business organizations related to the process of accounting information. Behavioral accounting in the context of performance measurement is the study of how human behavior can affect the measurement, evaluation and management of organizational performance so that it plays an important role in improving efficiency, productivity and quality in decision making, which involves choosing alternative actions based on available information. Behavioral accounting plays an important role in providing relevant data on employee behavior that can be taken into consideration to choose the best steps to improve performance. Indicators in performance measurement in accounting do not only use financial indicators, there are also non-financial indicators that include work quality, quantity, social responsibility, individual involvement as well as innovation.

The application of behavioral accounting with the five indicators above has not been fully implemented in the Talise Valangguni Village where the indicator, namely timeliness both in service delivery and employee attendance, shows that the level of employee absence and tardiness is high but employees can still complete services properly according to the schedule and services needed by filling in or handling each other's tasks so that services are still carried out. Another indicator is the effectiveness in terms of the use of resources both human resources and office facilities. there is an imbalance in the number of staff in one of the sections, namely the government section, which results in the implementation of more tasks being taken by the section head and there are staff from other sections who double their duties to help the section. In addition, there are office facilities that are lacking in terms of numbers so that sometimes services are delayed because they have to wait, but in addition, services can still be completed.

The application of behavioral accounting in the Talise Valangguni village is First, good internal control is the key to maintaining the integrity of public services carried out by employees. The integrity possessed by employees shows loyalty in carrying out their work. This is because integrity serves as a foundation in building trust and commitment to the organization, so that good public services can be created. Second, performance measurement is an approach that integrates psychological aspects and individual behavior in the performance evaluation process. This aims to increase the effectiveness of performance measurement and encourage employee productivity at work. In this case, it is important to understand the dynamics of human behavior in an organizational context, namely by utilizing accounting information, in this case, performance analysis which includes measuring operational effectiveness and efficiency.

Integrity can be assessed from various aspects which here can be seen from how employee behavior at work such as punctuality, responsibility, discipline and honesty. In an interview with the head of the Government and Order section stated that:

“Discipline then loyalty, loyalty in terms of work, especially the problem of *tupoksi*,”

Loyalty in work is a form of internal control that affects the integrity of public services, in this case in the government section which is the “life” of services in the kelurahan because almost all services are complex dealing with the community. In his interview, he also stated:

“Loyalty with response. This means that this response is, for example, if I go to the field, there are activities that have to be involved a lot outside of this government affairs, permit matters, raids, curbs, they are fast, even if they are not in the office, aa, usually if they are rarely in the office, they must be in the field, because we are in the field, so usually contacted quickly responds.”.

Based on the interview above, he highlighted that loyalty itself is shown by how the staff and he himself respond to complaints and community needs both in the field and in the office. If this is implemented properly, then public services will still be fulfilled even though there are several things that become obstacles, with a focus on optimal service that will go hand in hand with solving the problem. With high loyalty can contribute to improving individual and team performance, they will be more motivated and responsible in carrying out their duties.

In the implementation of tasks by employees, the Head of Village is always active in supervising and communicating both tasks in the office and in the field. This aims to build good communication with employees so that the lurah can directly find out what obstacles the employees encounter while working. In addition, it is also a material for evaluating the implementation of tasks by employees, this is a form of reinforcement to employees about the implementation of tasks, especially their duties, so that they can better understand their main duties and functions. By providing reinforcement in the form of active communication, employees are expected to motivate employees to carry out services well.

The application of behavioral accounting, especially in measuring employee performance, can help organizations understand and analyze behavioral factors, motivation and interactions between individuals that can affect work results, so that a supportive work environment can be created for employees. The importance of performance measurement is related to the concept of deontology, namely moral and ethical pressure in taking action. In this context, accounting focuses not only on financial results, but also on employee behavior that affects organizational performance. Compliance with norms and regulations refers to the responsibility of each individual in which actions are measured based on compliance with existing obligations, without considering the consequences of these actions. The application of behavioral accounting based on the concept of deontology can help to build better relationships with coworkers and improve employee performance which can overall ensure that the actions taken by employees are not only efficient but also ethical.

Thus the concept of deontology in performance measurement can help explain aspects of work quality, work quantity, timeliness, effectiveness and independence and realize

behavioral accounting in creating a framework where employees are required to be responsible not only for work results but also for the work process.

2. Application of Behavioral Accounting in Employee Performance Measurement

a. Work Quality in Employee Performance Measurement

Work quality is defined as the measurable results of the work done by human resources in the performance of their duties to perform public services. This includes the ability to meet the standards set for satisfactory results. Work quality can be seen from the attitude of employees in doing their work. The attitude that is a measure of work quality includes discipline, professionalism, focus and productivity and employee responsibility in doing work. Based on the results of interviews with the Head of Village regarding the quality of employee work, he stated that:

“If these employees already have their respective duties, they already have tupoksi which are divided by the head of their section.”.

And also a statement from the head of the community empowerment section stating that:

“Well here we have an SOP, there is an SOP here, it has been taught how good service procedures are, how to be friendly, must be alert and must be responsive and indeed excellent service.”.

This means that the work quality of Talise Valangguni urban village employees is considered good because employees carry out their duties in accordance with existing SOPs. However, if analyzed more deeply, several employees were found to be unprofessional in their work. In another statement by the village head regarding this matter, namely:

“Sometimes I already have (come) employees who are not yet there, it doesn't mean that the employees are not there but we don't serve the service, well we still serve it, the proof is that everyone gets it, it just so happens that there are those who have not come, I come to work, I do it, I ask what is taken care of, then I go directly to wait for other friends because sometimes there are many reasons, usually between school children, then I am still at the puskesmas which is the cause of the delay.”

Based on the statement above, where there are staff who are not in place during working hours due to personal matters and these situations often occur. However, if this happens, other staff will replace the absent staff to complete the services needed by the community with a note that the service is not specific and can still be replaced, if it cannot be then you have to keep waiting. From this it can be seen that employees still lack discipline in terms of office attendance which affects the implementation of their duties. In addition, the professional attitude of employees also needs to be evaluated so that employees understand and can separate personal matters from their work. In addition, the assessment of quality can also be seen from the statement of the head of the Community Empowerment section who stated:

“The quality of work in the Talise Valangguni urban village is considered good because so far, employees have been able to complete services to the maximum by helping each other's work so that the services provided can continue. This includes loyalty at work where employees have the ability to carry out their duties despite obstacles, both internal and external.”

Quality of work in behavioral accounting refers to how individual and group behavior affects the accounting process as well as in performance measurement. In the context of deontology, work quality is measured based on adherence to morals and ethics by employees. In line with the concept of deontology in research Apriliyanty & Kurniasih (2024) where the principle of obedience is that employees are obliged to comply with applicable regulations in the context of employment relationships, including carrying out job duties and responsibilities with full dedication. Employees who understand and fulfill their obligations tend to produce quality work because they act according to applicable principles. In its application in Talise Valangguni urban village, employees understand their obligations and comply with the rules at work, but are hampered by personal matters that cause employees to not be able to complete their work properly so they must be replaced by other employees. The quality of employee work is considered good if employees have done the assigned work as they should. Therefore, the quality of employee work is measured by the maximum implementation of tasks in completing work according to the specified time. The quality of work not only covers the technical aspects and final results of work, but also reflects the attitude, discipline and commitment of employees in carrying out their duties, therefore it is necessary to evaluate the work process of employees in the Talise Valangguni village so that employees can better understand professionalism at work.

b. Work Quantity in Employee performance Measurement

Work quantity is related to the size of the number or units completed by employees with a specified time limit. work quantity is influenced by the attitude of employees towards their obligations, where employees who understand and appreciate their responsibilities tend to be more productive. In assessing work quantity, it can be considered through several aspects, namely discipline and good time management at work.

Services in Talise Valangguni Village are the same as government services in general which aim to meet the needs of the community efficiently and effectively. These basic services include administrative, population, health, and infrastructure services. Based on an interview with the head of the community empowerment section, he stated that:

“If the service is in accordance with the needs of the community, what is needed, we serve it.”

In line with the above statement, the results of an interview with the head of the economic section stated:

“The target is in accordance with the number of people who need services, so the number per task is different.”.

Based on the results of the interview above, it can be seen that the number of services carried out adjusts to the needs of the community, so that each service carried out is more relevant and useful. Each section strives to identify and understand the common needs of the community so that the services provided are more targeted and reflect that the services are carried out in accordance with the expectations and needs of the community.

In work quantity assessment, each individual has an obligation to complete the assigned tasks so that they will be motivated to complete the tasks on time and as much as possible which can improve performance. This relates to the research Glorianismus et al. (2023) where employee performance increases or decreases can be measured through the number (units/cycles) of work completed. In its application by Talise Valangguni village employees in the economic section, there are targets given by the section head to his staff in the form of division of tasks for community services both in the office and in the field. If the target per individual has been achieved and completed on time, it can be said that the quantity of work is good if it meets these criteria.

c. Timeliness in Employee Performance Measurement

Timeliness is the degree to which an activity can be completed at the specified time. This can be seen from the coordination between the output produced and efforts to maximize the time available for other activities. Employee performance can be measured through how their ability to complete tasks in accordance with the time limit set, so that they can complete other work that is their job. Timeliness in completing tasks is key to maintaining the efficiency of task implementation by ensuring that services can run according to schedule, this allows the achievement of public satisfaction with the services provided.

Timeliness is related to the number of tasks that can be completed or the quantity of work. If employees can complete work on time, then employees can still complete other work at that time. This can increase employee efficiency and productivity at work. The aspects in assessing timeliness are task completion, attendance and compliance with regulations. The first aspect is task completion. Based on the results of the interview with the Head of Village, he stated that:

“This means that what the community comes to us is all fulfilled if they come to us, if the community if we are connected to the entire Valangguni community, it means that this is fulfilled, in the sense that all services carried out by the Kelurahan are all fulfilled on that day.”.

The above statement is in line with the statement from the head of the community empowerment section, namely:

“People come, usually if a lot of people come, there will be a queue but they get it on the same day.”.

Based on the results of the interview above, it can be seen that the service has been completed in a timely manner, because the service is carried out directly according to the needs of the community, this allows completion to be done at that time. However, there are services that require the community to wait because the settlement process takes a long

time, this was stated by the head of the government section, that:

“Yes, there are services that are now completed now, related to the service of permit issues, information on not having a PBB, that is the business of my section, it is completed in one day, if the part that involves many elements of many RT RWs is a bit ee a bit difficult.”.

Therefore, the timeliness of service depends on the duration of the service process itself. This is related to several factors that influence each other, one of which is the service process that involves many people so that the process becomes more complex and requires good coordination between various parties.

The next aspect is attendance which is also related to employee compliance with regulations. Based on information from the Head of Village, working hours start from 07.15 until 16.45 with a one-hour break from 12.00 to 13.00. Although there are regulations regarding working hours, employee attendance still varies greatly. As in the results of an interview with the head of the community empowerment section who stated that:

“Actually, this attendance problem is vulnerable, because it must be the same in all villages, but at least if they are not there, there must be other friends who handle first besides them.”.

In addition, the head of the government section stated that:

“Regarding discipline, it varies, even though there is a stipulation, I don't think that if you talk in general, office discipline, indeed, all of them do not meet the standards because of that, if I personally see it there, ee what. if in my opinion in my field, this discipline is disciplined in a special way in my field, yes, but in general, in the office, it means that this discipline talks about attendance, almost all of them are not not on time”.

As well as the lurah's statement that:

“Sometimes I already have employees who are not available, it doesn't mean that the employees are not available but we don't serve the service, well we still serve it, the proof is that everyone gets it, it just so happens that someone hasn't come, I come to work, I do it, I ask what is taken care of, then I go directly to wait for other friends because sometimes there are many reasons, usually between school children, then I am still at the puskesmas, which is the cause of the delay.”

Based on the interviews above, it can be concluded that tardiness is often caused by personal matters. Attendance is referred to as vulnerable because it can be influenced by various factors, such as personal matters, health and transportation conditions. This uncertainty has an impact on work productivity and effectiveness in the office environment. Therefore, it is necessary to evaluate employee attendance even though attendance does not have a significant effect on service delivery, but compliance with regulations is still important to maintain the integrity of urban village services. This is in line with the concept

of deontology in research Apriliyanty & Kurniasih (2024) where in the context of business and professional ethics emphasizes that a person's obligation to behave in accordance with responsibilities and comply with existing regulations. Punctuality is not just a practical aspect of doing work, but also a manifestation of individual moral and ethical obligations. Punctuality reflects a person's adherence to their responsibilities and respect for the tasks assigned and emphasizes integrity in every action taken.

d. Effectiveness in Employee Performance Measurement

Effectiveness is related to the achievement of goals where the goal of the government organization, in this case the kelurahan, is to provide quality public services. This includes the provision of basic services to the community such as administration, population, health, and infrastructure. The Kelurahan acts as a bridge between the government and the community, ensuring that the needs and aspirations of the community are optimally met. Therefore, to achieve this goal, it is necessary to utilize maximum resources, both human and non-human resources.

In Talise Valangguni urban village, resources are a significant obstacle in achieving work effectiveness. Limited human resources, especially in terms of numbers, often hamper the ability of kelurahan employees to perform public services. In an interview with the head of the government and order section, he stated that:

“Actually there are factors, what is the term inhibiting, because of the shortage of employees, which means that when talking about quality, I consider it good because on the one hand we have a shortage of human resources, right human resources”.

Based on the statement above, it alludes to the shortage of employees in his section, because there are only two staff and both are honorary employees. This results in a fairly heavy workload for the existing team, so that the public service process is hampered and less than optimal. The section head also stated that with a limited number of employees, the division of tasks was carried out selectively and focused on priority tasks, so that even though the number was small, effectiveness was still maintained, as in his statement that.

“So I divide them into 2, one administrative part that stays in the office, one field part, yes because the human resources are different so I divide them according to their abilities. For me, the quality depends on the human resources.

In addition, the section head also emphasized the importance of communication and mutual understanding between staff to maximize the completion of existing tasks. In addition to human resources, facilities and infrastructure are also important as a support for the success of the public service process. If facilities and infrastructure are not available or lacking in number, then the services provided do not achieve maximum results. Based on the results of an interview with the lurah, he stated that:

“That is one obstacle because the device is lacking, right here the device is

lacking, so if someone is working on making pakagali like this, they have to wait first. As for other obstacles, there are none, because the service uses devices. Most of the obstacles are those who don't come in, so they have to do their work anyway. But thank God the work here can all be handled well”.

Because the lack of computer facilities in the office affects the efficiency and effectiveness of service operations, this affects the movement of employees in providing services to the community. In practice, employees must take turns and wait for each other to use the computer, which results in services taking a long time. However, despite this, services can still be carried out well by employees, because employees can coordinate time effectively in completing their tasks. This requires further attention to evaluate the management of resources, both human resources and existing facilities and infrastructure. This evaluation is important to identify the strengths and weaknesses of the current system, and to find the right solution to improve the effectiveness of public services. Work effectiveness can be seen from how well employees carry out their duties in accordance with moral principles in managing these resources, without ignoring ethical principles. In line with the concept of deontology regarding compliance with applicable ethical principles so that no work is neglected. This means that the use of resources is done fairly and responsibly, so that there is no shortage or imbalance in the use of resources.

e. Independence in Employee Performance Measurement

Independence is the extent to which individuals are able to take initiative and work independently, without relying on direction from superiors or direct supervisors. Employees who have a high level of independence tend to be more proactive in completing their tasks. There are several attitudes included in independence in carrying out public services, namely responsibility, initiative and the ability to overcome obstacles. Based on the results of an interview with the head of Talise Valanguni, he stated that:

“Well here they are responsible, this means that all employees are right, so they don't have to wait for me first, but if they have difficulties they consult, they already know their respective tasks and functions”.

Based on the results of the interview above, each employee already has their respective duties and responsibilities and of course it is different for each individual. So employees have shown an attitude of independence in carrying out their duties by showing an attitude of initiative in completing work and can overcome existing obstacles, because directions are only given when distributing tasks, so after that employees work according to the directions given. The results of the interview with the head of the government section stated that:

” This independence is indirectly formed by itself. It's just that with those who have been given directions, given the term instructions, they automatically no longer need to be taught again, meaning that according to orders, carry out according to the rules with instructions, meaning that I see their independence there without having to keep coordinating.”.

Based on the results of the interview above, employees have been given tasks and responsibilities, so they already know what they have to do, and the most important thing is to coordinate with the team so that the assigned tasks are not hampered and can be completed properly. Similarly, in the implementation of tasks from government staff, they work independently both in the field and in the office. There is a statement from the lurah, that:

“There are evaluation meetings, sometimes once a month, sometimes if we are busy, once every three months we have evaluation meetings that reinforce to them about their work, especially their main tasks and functions.”

In addition to working independently, evaluation meetings are still held to evaluate the overall performance of employees. It can be concluded that employees in Talise Valangguni sub-district have been working independently by prioritizing coordination carried out by staff based on the duties of each section. This is important to ensure that each individual can support each other and understand each other's tasks to fulfill the overall public service.

In line with research that independent employees are employees who when doing their work do not need to be supervised and can themselves function without asking for help from others or supervisors. This means that individuals have the ability to work and take responsibility for their actions. Independence is part of the moral obligation to act in accordance with applicable ethical principles. Where, each individual is expected to act in accordance with a good will in accordance with applicable norms and rules.

Quality public services are the result of a synergy between quality of work, quantity of good work, timeliness in work, effectiveness and independence of employees in carrying out their duties. Each element in each indicator contributes to fulfilling expectations for public services that are fast, accurate and responsive to community needs

CONCLUSION

Based on the results of the research and discussion that has been described, the application of behavioral accounting in the Talise Valangguni village includes internal control of the organization in order to maintain the integrity and loyalty of public services and measurement of employee performance which aims to encourage employee effectiveness and productivity at work. Behavioral accounting plays an important role in providing relevant data about employee behavior that can be taken into consideration to choose the best steps to improve performance. In measuring employee performance using five indicators, namely work quality, work quantity, timeliness, effectiveness and independence, it has not been fully implemented in the Talise Valangguni village, where there are still several indicators whose application is still not good, such as indicators of timeliness, and employee effectiveness at work. Therefore, it is expected that in government organizations, in this case the village which is a bridge for the government and society, to pay more attention to the application of performance evaluation, both employee performance evaluation and non-employee evaluation, this aims to realize quality, timely and effective public services and become a consideration in decision making to improve employee performance. Thus, every interaction between the community can run smoothly.

REFERENCES

- Achmad, D., Tahir, N., & Arfah, S. R. (2022). Kualitas Pelayanan Publik Di Kantor Kelurahan Lajangiru Kecamatan Ujung Pandang Kota Makassar. *Kimap*, 3(2012), 1088–1098. <https://journal.unismuh.ac.id/index.php/kimap/index>
- Apriliyanty, N. P., & Kurniasih, N. M. (2024). *TEORI ETIKA BISNIS : IMPLEMENTASI TEORI KEWAJIBAN (DEONTOLOGI) DALAM KETENAGAKERJAAN*. 42, 367–374.
- Azhar, F. (2023). *MEDAN SKRIPSI Oleh : FAHRI AZHAR PROGRAM STUDI MANAJEMEN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MEDAN AREA MEDAN MEDAN SKRIPSI Diajukan sebagai Salah Satu Syarat untuk Memperoleh Gelar Sarjana di Fakultas Ekonomi dan Bisnis Universitas Medan Area Oleh :*
- Banne, A., Arifin, S., Latief, D., & Pratiwi, I. (2023). Faktor-Faktor Yang Mempengaruhi Kinerja Pegawai Pada Pt. Pln. (Persero) Ultg Palopo. *Value : Jurnal Manajemen dan Akuntansi*, 18(2), 309–325. <https://doi.org/10.32534/jv.v18i2.3946>
- Dadi, O. R., Sanga, K. P., & Aurelia, P. N. (2024). *Analisis Penerapan Akuntansi Keperilakuan dalam Pengukuran Kinerja Pegawai Bagian Keuangan di Koperasi Kredit Sangosay Cabang Maumere*. 3(3).
- Daputri, K., Dekrita, Y. A., & Romario, F. De. (2024). *Analisis Penerapan Akuntansi Keperilakuan Sumber Daya Manusia Pada Usaha Mikro Kecil dan Menengah di Kelurahan Kota Baru , Kecamatan Alok Timur , Kabupaten Sikka*. 2(4).
- Glorianismus, F. Y., Maharani, N., Watiningsih, S. D., Ayu, T., & Trevesia, V. (2023). Humantech Jurnal Ilmiah Multi Disiplin Indonesia. *Jurnal Ilmiah Multi Disiplin Indonesia*, 1(9), 1278–1285.
- Jeni Fitri Yani, Eri Triharyati, I. M. K. (2022). Pengukuran Kinerja Pegawai Pt . Bina Sain Cemerlang. *Akuntansi*, 1–8.
- Kartika Rahayu. (2023). *Skripsi Oleh : Ramayu Vanviora Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Medan Area Medan Skripsi Oleh :*
- Rahman, N. H., Thaha, R., Arifin, ; Indar, & Kunci, K. (2024). *NeoRespublica : Jurnal Ilmu Pemerintahan Kinerja Pemerintah Kelurahan dalam Pelayanan Masyarakat: Tinjauan dari Kelurahan Molinow di Kota Kotamobagu*. 5(2), 674–688. <https://doi.org/10.52423/neores.v5i2.227>
- Rusandi, & Muhammad Rusli. (2021). Merancang Penelitian Kualitatif Dasar/Deskriptif dan Studi Kasus. *Al-Ubudiyah: Jurnal Pendidikan dan Studi Islam*, 2(1), 48–60. <https://doi.org/10.55623/au.v2i1.18>
- Skivo, S. (2015). *PERSEPSI MASYARAKAT TERHADAP KINERJA LURAH DI KELURAHAN AERTEMBAGA KOTA BITUNG 1 Oleh : Skivo Somba 2 ABSTRAK*. 2(6).
- Syam, A. (2018). Kinerja Aparatur Sipil Negara (Asn) Dalam Peningkatan Kualitas Pelayanan Publik Di Puskesmas Tamalatea Kabupaten Jeneponto. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Tempomona, I. A. O., Yusuf, R. M., & Paranoan, S. (2023). Urgensi Artificial Intelligence Dalam Transformasi Akuntan(Si). *Jurnal Akuntansi Multiparadigma*, 14(3), 536–551. <https://doi.org/10.21776/ub.jamal.2023.14.3.37>