

ABSTRACT

This study aims to prove empirically the influence of organizational behavior factors on the usefulness of the regional financial accounting system. The sample in this research amounted to 28 local government unit of work, in the process of collect research samples carried out by distributing questionnaires to 54 respondents. Method of sampling in this research is using purposive sampling. Who have met the criteria as respondent to this research: 1. Worked at local government unit of work in Lampung Tengah district; 2. Served as head of finance, secretary, treasurer; 3. Worked for more than 2 years. The findings of the research showed indicate that the variables of clarity of purpose and support from head of department have a significant effect on the usefulness of the regional financial accounting system. While the variables of training, human resources and the uses of information technology have no significant effect on the usefulness of the regional financial accounting system.

Keyword: Organizational Behavior Factors, The Usefulness of The Regional Financial Accounting System

