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THE INFLUENCE OF ORGANIZATIONAL CULTURE AND CHARACTERISTICS OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM ON MANAGERIAL PERFORMANCE

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Abstract : Organizational culture can influence the actions and decisions of managers, including choices about control systems. Therefore, organizational culture will affect the nature and habits of employees to improve performance effectiveness. Therefore, organizational culture needs to be developed in such a way as to increase the effectiveness of information systems, which will have an impact on the quality of information. Furthemore, Management accounting information systems help managers carry out their roles in planning, controlling and decision-making activities. Managers use management accounting information to identify and resolve problems and evaluate performance.This study aims to examine the effect of organizational culture and characteristics of management accounting information system on managerial performance. The object of this research is PT. Global Quality Indonesia located Kopo Mas Regency, Bandung City.This study uses a survey method with the number of respondents employees and managers. The data used in this study is primary data and uses a data collection method using a questionnaire. The results of the study are 1) Organizational culture has an effect on managerial performance. 2) Characteristics of management accounting information systems on managerial performance.
***Keywords**: Organizational culture, Characteristics of management accounting information system, Managerial Performance*

INTRODUCTION

In the scope of society, cultural ties always appear in all aspects of life (Badu dan Djafrie, 2017:120). Therefore, organizational culture must be interpreted as the driving wheel of the organization and the soul of the company. The company's goals will be achieved when the organizational culture is very strong, while a weak or negative organizational culture hinders or contradicts the company's goals. Sutrisno (2019:2) Organizational culture can influence the actions and decisions of managers, including choices about control systems. Yosep and Indriasih (2020:10) argue that information systems are systems that are useful for organizations in the form of transaction processing and information processing for management functions as a basis for decision making. An information system is said to be good if the system can provide concise and accountable information. Management accounting information systems help managers carry out their roles in planning, controlling and decision-making activities. Managers use management accounting information to identify and resolve problems and evaluate performance Hakim (2014: 49) said that performance that is maintained and developed will have a positive impact on the organization or business institution concerned. For public organizations will improve and increase company profits. And if it can be maintained and improved it will produce sustainable profits

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H1: Organizational Culture has an influence on Managerial Performance.
H2: Characteristics of Management Accounting Information System has an influence on Managerial Performance.

METHODS

In the research, all variables use an ordinal scale. The source of data used in this study is primary secondary data and data. The data collection method is by distributing 36 questionnaires to employees of PT. Global Quality Indonesia. The sampling technique in this study is to use cluster random sampling to employees of PT. Global Quality Indonesia. This study uses validity and reliability tests to measure the validity and reliability of the data. This study uses a descriptive method with data analysis techniques using SEM-PLS.

RESULT AND DISCUSSION

Organizational Culture

Organizational culture variables are measured using seven dimensions, including Attention to detail, Outcome orientation, People orientation, Team orientation, Aggressiveness, Stability, Innovation and risk tasking. This dimension is a reflective dimension, because the estimation results of the parameter measurement model of this variable can be shown as shown in the following figure.

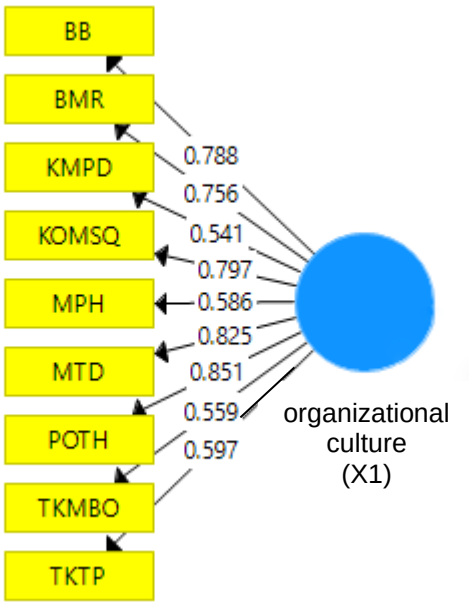

Figure 1. Organizational culturPath Diagram
Source: data processed by SEM-PLS

From the Organizational culture path diagram above, it can be seen that the value of the contained in each indicator is generated through the dimensions derived from the reflective Organizational culture. Organizational calculation results management

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accounting information system measurement model is as follows:

Table 1. Calculation Results of Organizational culture Measurement Model

Dimensions	Item	Loading Factor	Indicator Reliability	t-count	p-value
Attention to detail	Ability to analyze Precision on detail.	0,541	0,527	3,089	0,002
Outcome orientation	Focus on results	0,586	0,572	6,711	0,000
	Have achieved targets	0,825	0,826	23,714	0,000
People orientation	The degree to which people influence outcomes in the organization.	0,851	0,845	19,792	0,000
Team orientation	The level of teamwork compared to individuals.	0,597	0,593	6,424	0,000
Aggresivenss	Competitive level to run the organizational culture.	0,559	0,557	3,281	0,000
Stability	status quo organizational decisions and activities.	0,797	0,800	10,905	0,000
Innovation and risk tasking	Dare to innovate	0,788	0,792	15,668	0,000
	dare to take risks	0,756	0,748	7,072	0,000
Average Variance Extracted (AVE)			**0,504**		
Composite Reliability			**0,899**		

Source: Data processed

The outer loadings and the reflective construct measures of organizational culture are all above 0.50. The indicator of ability to analyze precision in detail has a loading factor value of 0.541 above the threshold of 0.50 and significant (p = 0.002) at a 5% significance level, this indicator has a reliability indicator (0.527). Furthermore, the indicator focuses on the results having a loading factor value of 0.586 above the threshold of 0.50 and significant (p = 0.000) at a 5% significance level, this indicator has a reliability indicator (0.572). Then the indicator has a target that is achieved has a loading factor value of 0.825 above the threshold of 0.50 and is significant (p = 0.000) at a 5% significance level, this indicator has a reliability indicator (0.826). The indicator of the level of influence of people on the results in the organization has a loading factor value of 0.851 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.845). While the indicator of the level of teamwork compared to individuals has a loading factor value of 0.597 above the

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threshold of 0.50 and significant (p = 0.000) at a 5% level of significance. This indicator has a reliability indicator (0.593). While the competitive level indicator for carrying out organizational culture has a loading factor value of 0.559 above the threshold of 0.50 and significant (p = 0.000) at a 5% level of significance. This indicator has a reliability indicator (0.557). While the Activity Indicators and organizational decisions emphasize the status quo having a loading factor value of 0.797 above the threshold of 0.50 and significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.800). While the indicator of daring to innovate has a loading factor value of 0.788 above the threshold of 0.50 and significant (p = 0.000) at a 5% level of significance. This indicator has a reliability indicator (0.792). While the Dare to take risks indicator has a loading factor value of 0.756 above the threshold of 0.50 and significant (p = 0.000) at a 5% level of significance. This indicator has a reliability indicator (0.748). So that the AVE value obtained is 0.504 which is above the minimum required level of 0.50, the composite reliability value of 0.899 above the 0.70 threshold indicates that the organizational culture construct has a high level of internal consistency reliability. Discriminant Validity which is tested through cross loading (table 4.30) shows that the value of the loading factor indicator of the level of influence of people on results in the organization is higher than other indicators, thus providing evidence for discriminant validity of organizational culture constructs.

Characteristics Of Management Accounting Information System

The characteristics of management accounting information system variable uses four dimensions, namely broad scope, aggregation, timeliness, and integration. This dimension is a reflective dimension. The results of the estimation of the parameters of this variable measurement model are shown in the figure below:

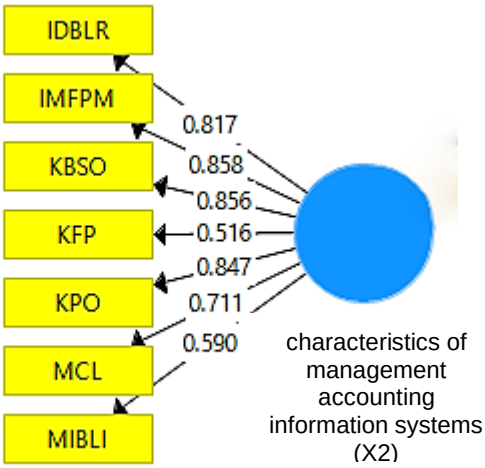

Figure 2. Characteristics Of Management Accounting Information System Path Diagram

Source: data processed by SEM-PLS

From the characteristics of management accounting information system path diagram above, it can be seen that the value of the contained in each indicator is

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generated through the dimensions derived from the reflective characteristics of management accounting information system. Organizational calculation results characteristics of management accounting information system measurement model is as follows:

Table 2. Calculation Results of Characteristics of Management Accounting Information System Measurement Mode

Dimensions	Item	Loading Factor	Indicator Reliability	t-count	p-value
Broadscope	Provide information related to the internal and external environment.	0,590	0,580	5,656	0,000
	Has a broad and complete coverage.	0,711	0,670	4,329	0,000
Aggregation	Information is presented in a concise form.	0,817	0,815	15,087	0,000
	Information by function, time period, and decision model.	0,858	0,852	15,463	0,000
Timeliness	Frequency speed and reporting.	0,516	0,492	2,630	0,009
Integration	Coordination of various segments within sub-organizations.	0,856	0,864	16,380	0,000
	Decisions on the operations of all organizational sub-units	0,847	0,820	7,149	0,000
Average Variance Extracted (AVE)			**0,567**		
Composite Reliability			**0,899**		

Source: Data processed

Outer loadings and reflective constructs measuring the characteristics of management accounting information systems are all above 0.50. The indicator that provides information related to the internal and external environment has a loading factor value of 0.590 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.580). Furthermore, the indicator has a wide and complete coverage, it has a loading factor value of 0.711 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.670). Then the information indicator presented in a concise form has a loading factor value of 0.817 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.815). Then, the information indicator by function, time period, and decision model has a loading factor value of 0.858 above the 0.50 threshold and is significant (p = 0.000) at a 5% level of

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significance, this indicator has a reliability indicator (0.852). In addition, the frequency and reporting speed indicators have a loading factor value of 0.516 above the threshold of 0.50 and significant (p = 0.009) at a significant level of 5%, this indicator has a reliability indicator (0.492). Meanwhile, the Coordination indicator of various segments within the sub-organization has a loading factor value of 0.856 above the threshold of 0.50 and significant (p=0.000) at the 5% level of significance, this indicator has a reliability indicator (0.864). then the decision indicator on the operation of all organizational sub-units has a loading factor value of 0.847 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.820). So that the AVE value obtained is 0.567 which is above the minimum required level of 0.50, the composite reliability value of 0.899 above the 0.70 threshold indicates that the characteristics of the management accounting information system have a high level of consistency reliability. Discriminant Validity which is tested through cross loading (table 4.32) shows that the value of loading factor, information indicator by function, time period, and decision model is higher than other indicators, thus providing evidence for discriminant validity construct characteristics of management accounting information systems

Managerial Performance

The managerial performance variable uses eight dimensions, namely planning, investigation, coordination, evaluation, supervision, staffing, negotiation, and representation. This dimension is a reflective dimension. The results of the estimation of the parameters of this variable measurement model are shown in the figure below:

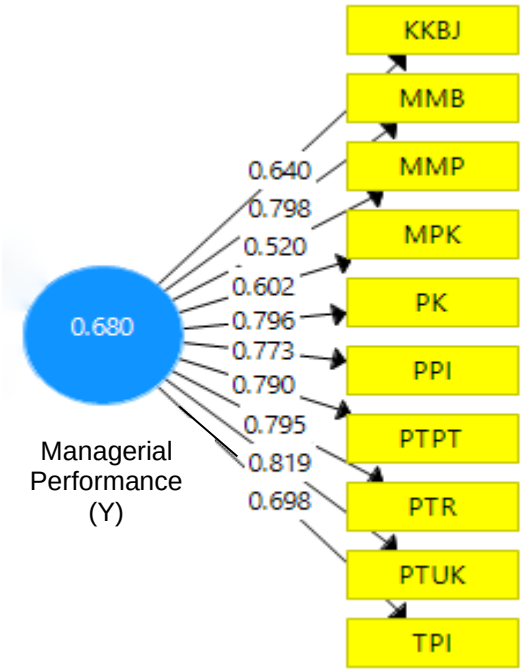

Figure 3. Managerial Performance Path Diagram
Source: data processed by SEM-PLS

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From the managerial performance path diagram above, it can be seen that the value of the contained in each indicator is generated through the dimensions derived from the reflective managerial performance. Organizational calculation results managerial performance model is as follows:

Table 3. Calculation Results of Managerial Performance Measurement Model

Dimensions	Item	Loading Factor	Indicator Reliability	t-count	p-value
Planning	Determination of policies and a set of activities to be carried out	0,796	0,795	8,350	0,000
	Guidelines and procedures for implementing objectives, policies, procedures, budgeting and work programs	0,790	0,845	12,088	0,000
Investigation,	Information collection and delivery	0,773	0,760	6,569	0,000
Coordination	Aligning actions that include the exchange of information	0,698	0,677	5,000	0,000
Evaluation	Assessment of the plans that have been made	0,795	0,796	8,350	0,000
Supervision	Assessment of the proposed performance	0,819	0,826	16,751	0,000
Staffing	Nurturing and retaining subordinates	0.798	0,766	4,906	0,000
	Selecting, placing and promoting jobs	0,520	0,467	2,102	0,036
Negotiation	Contract agreements for goods and services	0,640	0,571	2,380	0,016
Representation	attend a business group meeting	0,602	0,554	2,531	0,012
Average Variance Extracted (AVE)			**0,533**		
Composite Reliability			**0,918**		

Source: Data processed

Outer loadings and reflective constructs of measures of managerial performance are all above 0.50. The indicator for determining the policy and a set of activities to be carried out has a loading factor value of 0.796 above the threshold of 0.50 and is significant (p=0.000) at a significant level of 5%, this indicator has a reliability indicator (0.774). Furthermore, the indicators of guidelines and procedures for implementing objectives, policies, procedures, budgeting and work programs have a loading factor value of 0.790 above the threshold of 0.50 and significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.731).). Then the indicator of information collection and delivery has a loading factor value of 0.773 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator

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has a reliability indicator (0.665). In addition, the indicator of aligning actions which include the exchange of information has a loading factor value of 0.698 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.708). Then, the indicator of the assessment of the plan that has been made has a loading factor value of 0.795 above the threshold of 0.50 and significant (p = 0.000) at a 5% significance level, this indicator has a reliability indicator (0.746). Then the indicator of the assessment of the proposed performance has a loading factor value of 0.819 above the threshold of 0.50 and significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.746). The indicator of maintaining and maintaining subordinates has a loading factor value of 0.798 above the threshold of 0.50 and is significant (p = 0.000) at a significant level of 5%, this indicator has a reliability indicator (0.746). While the indicators for selecting, placing and promoting jobs have a loading factor value of 0.520 above the threshold of 0.50 and significant (p = 0.036) at a significant level of 5%, this indicator has a reliability indicator (0.746). Furthermore, the contract agreement indicator for goods and services has a loading factor value of 0.640 above the 0.50 threshold and is significant (p=0.016) at a 5% level of significance, this indicator has a reliability indicator (0.746). Finally, the indicator of attending business group meetings has a loading factor value of 0.602 above the threshold of 0.50 and significant (p=0.012) at a 5% level of significance, this indicator has a reliability indicator (0.746). So that the AVE value obtained is 0.551 which is above the minimum required level of 0.50, the composite reliability value of 0.860 above the threshold of 0.70 indicates that the managerial performance construct has a high level of consistency reliability. Discriminant Validity which is tested through cross loading (table 4.34) shows that the value of the loading factor of the assessment indicator on the proposed performance is higher than other indicators, thus providing evidence for the discriminant validity of managerial performance constructs.

Collinearity Testing

To evaluate collinearity, a measure of variance inflation factor (VIF) is used. In the context of PLS-SEM, a tolerance value of 0.20 or less than the VIP value or more indicates that there is a collinearity problem (Hair et al, 2017: 186)

Table 4. Collinearity Assesment

Konstruk	VIF
Organizational culture	1,524
Characteristics of Management Accounting Information System	1,524

Source: data processed by SEM-PLS

From the calculation results, it is known that the VIF value of each organizational culture variable and characteristics of management accounting information system in the table. VIF value inside value tolerance for differences in collinearity problems, so it can be concluded that there is a significant level of collinearity between the two predictor variables, with the evaluation of the structural model can be realized by covering the conducted through two stages of research hypotheses.

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Stuctural Model Evaluation

The results of the calculation of the standard path coefficients for the structural model of the influence of organizational culture variable and characteristics of management accounting information system on managerial performance are shown in the figure below:

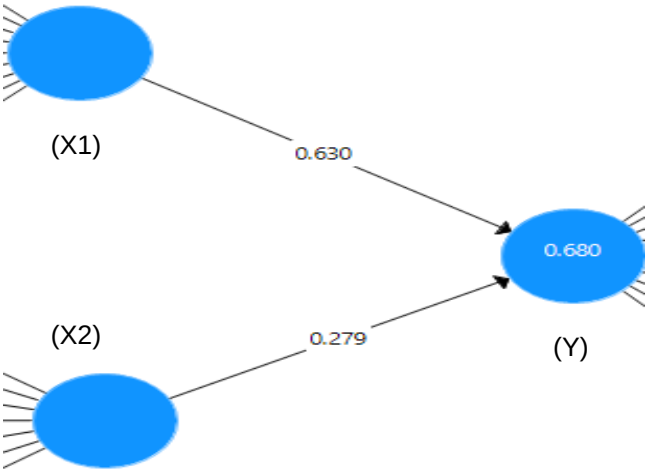

Figure 4. Standardized Structural Model Coefficients
Source: data processed by SEM-PLS

Hypotesis Testing
Statistical hypothesis 1
$H_0 : \gamma_{11} = 0$ organizational culture has no effect on managerial performance
$H_0 : \gamma_{11} \neq 0$ organizational culture has an effect on managerial performance
Statistical hypothesis 2
$H_0 : \gamma_{12} = 0$ characteristics of management accounting information system has no effect on managerial performance
$H_0 : \gamma_{12} \neq 0$ characteristics of management accounting information system affects managerial performance

To test this hypothesis, the statistical t-test was used. The test criteria is that H0 is rejected if the p-value is less than α , with α = 0.5. The test results are summarized in the table below:

Table 5. Hypotesis Testing Result

Statistical Hypothesis	Path Coefficient	t-count	*p-value*	Information
$H_0 : \gamma_{11} = 0$ $H_0 : \gamma_{11} \neq 0$	0,630	5,116	0,000	H_0 rejected
$H_0 : \gamma_{12} = 0$ $H_0 : \gamma_{12} \neq 0$	0,279	1,994	0,047	H_0 rejected

Source: Data processed

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Hypothesis Testing Results 1

Based on the table above, it can be seen that the t-count value of the organizational culture variable shows that the value is greater than the t-table, which is 1.96 which means that hypothesis 1 test in this study is that H0 is rejected with the statistical conclusion drawn that organizational culture has a effect on managerial performance.

Hypothesis Testing Results 2

Based on the table above, it can be seen that the t-count value of the characteristics of management accounting information system variable shows that the value is greater than the t-table, which is 1.96 which means that hypothesis 2 test in this study is that H0 is rejected with the statistical conclusion drawn that characteristics of management accounting information system has a effect on managerial performance.

Another measure that can be used in evaluating the structural model is the managerial performance coefficient R2. Presenting the relationship between the variables of organizational culture and characteristics of management accounting information system as predictors and endogenous latent variables of managerial performance gives the calculation results R2 = 0,680. So it can be concluded that 68% of the variance in the managerial performance variable is explained by the organizational culture and characteristics of management accounting information system variables, and the rest is explained by other factors.

DISCUSSION

In this study, the findings regarding the organizational culture at PT Global Quality Indonesia has been going very well but it is not perfect because it has to be done value 100% (ideal). The following are the things that cause a organizational culture the variable has not been said to be ideal: Attention to detail shows in PT Global Quality Indonesia that there are a few employees who pay less attention to details or details of the job. Orientation for result shows that there are some employees who in doing a job are seen as not paying attention in terms of the process. People orientation shows that there are still a few shortcomings, namely in the case that some employees still do not understand the directions and solutions from the leadership/management. Team orientation which shows that good cooperation is needed at work, but in some work the cooperation between employees and between divisions is still less visible.Aggressiveness shows that there are still employees who are less aggressive in completing work. Stability shows that there are still some shortcomings in maintaining stability at work. This is marked by several employees who delay in completing the work that has been given which makes performance less stable. Innovation and the courage to take risks show that there are still some employees who still do not dare to take decisions that are out of the company's habits and lack of ideas for the progress of the company.

In this study, the findings regarding the characteristics of management accounting information system at at PT Global Quality Indonesia has been going very well but it is not perfect because it has to be done value 100% (ideal). The following are the things that cause a characteristics of management accounting information system the variable has not been said to be ideal: Broadscope shows that there are still some employees

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who provide information about the condition of the company partially to external parties (investors / consumers) because the information system at PT Global Quality is still in the development process so that in terms of the scope of external parties it is limited. Aggregation (aggregation). shows that there are still employees who are not properly consolidated because there are different views on decision making/company policies. Timeliness shows that there are still employees who provide information to external and internal parties which are sometimes not on time so that the impact on work results is less than optimal. this happens due to negligence and ignorance of employees in reporting the results of work in a timely manner in accordance with the rules set by the company. Integration shows that there are still some employees who are less integrated/coordinated with other parts due to miss communication at work, resulting in work becoming less effective and efficient and will definitely harm the company

CONSCLUSION

Based on the results of the research, the conclusions of the study are as follows: Organizational culture affects managerial performance at PT. Global Quality Indonesia, however, is not yet fully optimal because the aggressiveness dimension has not worked perfectly, as well as other dimensions such as innovation and risk taking, attention to detail, result orientation, people orientation, team orientation, and stability. Characteristics of management accounting information systems affect managerial performance at PT. Global Quality Indonesia, however, there are still some shortcomings and obstacles, such as in the dimensions of Broadscope (scope), Aggregation (aggregation), Timeliness (on time), integration (integration) because it has not run as expected.

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