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The Influence of Management Accounting Information System Characteristics and Organizational Culture on Managerial Performance

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ABSTRACT

Management accounting information system (MAIS) is an information system used to meet managerial objectives by processing input into output that can be used by decision makers as a source of information. In today's dynamic and complex organizational environment, especially in public sector institutions such as UPTD Sarana Prasarana Ciwidey, there is a growing demand for accurate, relevant, and timely information to support effective decision-making. However, many institutions still face challenges in optimizing the utilization of management accounting information systems, which may affect the quality of managerial performance. Furthermore, the organizational culture within public institutions often influences how information is interpreted and utilized by managers.

This study aims to determine the effect of management accounting information system characteristics and organizational culture on managerial performance at UPTD Sarana Prasarana Ciwidey. This type of research is descriptive verification with a proportional stratified random sampling method. Data collection was carried out by distributing questionnaires to 33 respondents. The data analysis technique used statistical modeling with SmartPLS version 4.1.0.3.

The results of the study indicate that the characteristics of the management accounting information system have a significant effect on managerial performance at UPTD Sarana Prasarana Ciwidey, and organizational culture also has a positive effect on managerial performance.

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INTRODUCTION

The success of an organization is greatly influenced by human resources (HR) and supporting infrastructure. Between these two factors, HR is the main key in determining organizational performance. Employee performance is measured based on the work results achieved within a certain period of time, which are influenced by various factors, both internal and external (Rumahlewang, 2024). Managerial performance, which is the work of individuals involved in managerial activities, also plays an important role in the success of the organization. The ability of management to identify problems and implement solutions quickly is a key factor that distinguishes superior organizations (Masni & Zulfaidah, 2021).

However, various phenomena in the field indicate that challenges in managerial performance still frequently occur, especially in public sector organizations. For example, a bridge construction project in Karawang failed due to weak planning and supervision. The Head of the Karawang Public Works and Spatial Planning Agency (PUPR) stated that the failure was caused by a lack of experts, resulting in the IDR 10 billion project not being

optimally executed (Achdiat, 2022). A similar case also occurred in Sukabumi, where a lack of coordination caused difficulties in relocating street vendors in the town square area (Sahid, 2021). These cases reflect weaknesses in information management, organizational culture, and managerial capabilities within local government institutions.

A more specific phenomenon also occurred at UPTD Sarana Prasarana Ciwidey, which is the location of this research. The agency faces challenges in terms of limited human resources, with only three civil servants and four daily contract workers, which is considered insufficient to handle the existing workload. Nonetheless, UPTD Ciwidey has demonstrated a positive initiative through the launch of SIRANDA PACIRA (Information System for Reporting Road Damage in Pasirjambu, Ciwidey, and Rancabali). This system allows the public to report road damage online, which is then used as managerial input for infrastructure maintenance planning.

This condition indicates that the characteristics of information systems and organizational culture are two important factors that can influence managerial performance, especially in public institutions. Therefore, this study aims to analyze the influence of management accounting information system characteristics and organizational culture on managerial performance at UPTD Sarana Prasarana Ciwidey.

These phenomena indicate the need for better support to improve managerial performance. One form of such support is the implementation of an effective management accounting information system. This system plays a role in providing relevant information for better decision making. Siregar (Tangdialla et al., 2021) stated that the management accounting information system helps transform input into output that supports the decision-making process.

In addition, organizational culture also affects managerial performance. Organizational culture includes values, norms, and habits that shape the way of working and thinking in an organization. Previous studies have shown that a strong organizational culture has a positive impact on a company's competitive advantage (Hastutik et al., 2021; Setyawati et al., 2023). However, phenomena such as those that occurred at the KPK, where organizational culture was unable to keep up with the modern era, show the importance of innovation and the courage to take risks in achieving progress (Samad, 2021).

This study aims to overcome the limitations of previous studies by exploring the influence of management accounting information system characteristics and organizational culture on managerial performance. This study offers scientific contributions in understanding how these two factors can improve managerial effectiveness in the context of public organizations.

METHODS

A. Research Design

This study uses a descriptive verification method, which aims to describe phenomena systematically and test the truth of the hypothesis through field data collection (Arikunto, 2020). This method is suitable for investigating the influence of the characteristics of the Management Accounting Information System (MIIS) and organizational culture on managerial performance.

B. Operationalization of Variables

This study uses three main variables:

1. **Independent Variable**: SIAM Characteristics (X1) and Organizational Culture (X2).
2. **Dependent Variable**: Managerial Performance (Y).
   Measurements were made using an ordinal scale arranged in the questionnaire, based on the dimensions identified for each variable.

C. Sources and Methods of Data Collection

Primary data was collected through questionnaires and interviews with UPTD Ciwidey Infrastructure employees, while secondary data was obtained from related documents and literature.

D. Population and Sample

The population in this study were all employees of UPTD Sarana Infrasarana Ciwidey totaling 35 people. The sampling technique used was proportional stratified random sampling, and the sample size was determined using the power analysis method, with a total sample of 33 people.

E. Validity and Reliability Test

Validity testing was carried out using Pearson Product Moment correlation, while reliability testing used the Cronbach's Alpha method to measure the consistency of the research instrument.

RESULTS AND DISCUSSION

Results

A. Analysis of the Influence of Characteristics of Management Accounting Information Systems and Organizational Culture on Managerial Performance

This analysis aims to evaluate the influence of the characteristics of Management Accounting Information Systems (MIIS) and organizational culture on managerial performance. This study uses Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach, which allows measuring the value of each variable through related indicators.

To assess the model suitability, goodness of fit is used for the outer model, which includes convergent validity and discriminant validity. Convergent validity aims to ensure the validity of the relationship between variables. Indicators with loading factors less than 0.5 should be removed from the model. A t value of more than 1.96 indicates that the manifest variable can reflect the latent variable. The average variance extracted (AVE) and composite reliability (CR) tests are used to assess the suitability of the variables. A good CR should be more than 0.7, while a good AVE should be more than 0.5. Based on the results of the estimation of the model parameter values shown in the table, they are greater than 0.5.

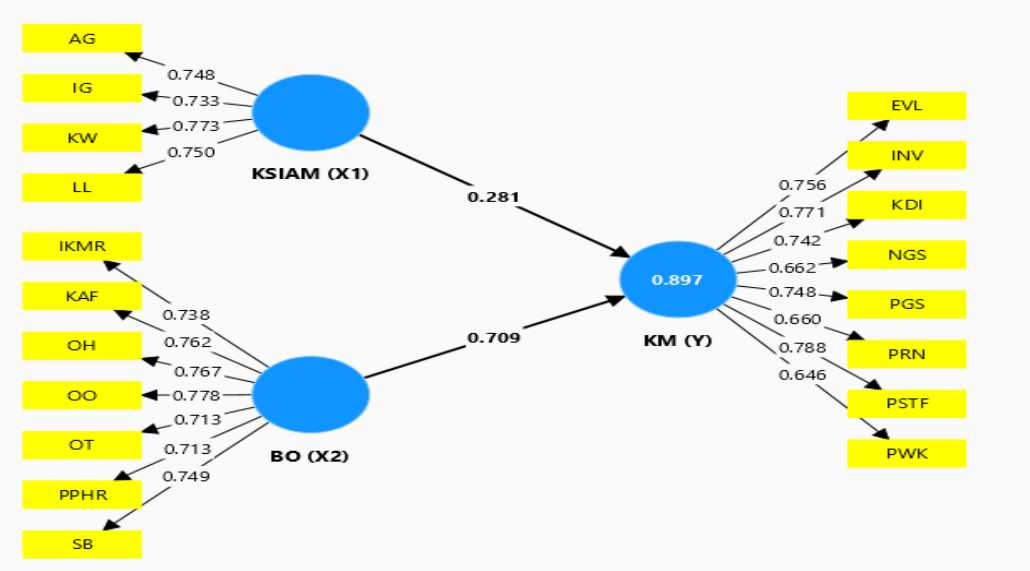

Figure 1. Loading Factor Path Diagram
Source : processing data (2024)

The following is an explanation of the elements in the diagram:

1. **Latent Variables:**
   - KS IAM (X1): This represents the characteristics of the management accounting information system. There are several indicators related to this variable, such as AG, IG, KW, and LL, which show how the characteristics of the information system are measured.
   - BO (X2): This represents organizational culture. The related indicators include IKMR, KAF, OH, OO, OT, PPHR, and SB, indicating the various aspects of culture analyzed.
2. **Dependent Variable:**
   KM (Y): This is the managerial performance that is the main focus of the analysis. There are several indicators that show how managerial performance is measured, such as EVL, INV, KDI, NGS, PGS, PRN, PSTF, and PWK.
3. **Relationship Between Variables:**
   There are arrows that show the relationship between the independent variables (X1 and X2) and the dependent variable (Y).
   - The value of 0.281 shows the influence of the characteristics of the management accounting information system (X1) on managerial performance (Y).
   - The value of 0.709 shows the influence of organizational culture (X2) on managerial performance (Y).
   - The value of 0.897 indicates the strength of the relationship between the two independent variables (X1 and X2) on managerial performance (Y).
4. Loading Factor:
   The number next to each indicator indicates the loading factor, which reflects how well the indicator reflects the associated latent variable. A higher loading factor indicates a stronger relationship between the indicator and the latent variable.

B. Specification of Measurement Model of Characteristics of Management Accounting Information System

The characteristic variables of the management accounting information system are

measured using 4 dimensions, namely broad scope, timeliness dimension, aggregation dimension, and integration dimension. This dimension is reflective, where the results of the parameters of the measurement model of this variable can be shown as in the following figure:

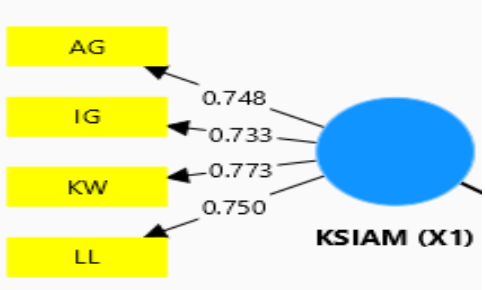

Figure 2. Characteristics Path Diagram of Management Accounting Information Systems
Source : processing data (2024)

Here is an explanation of the elements in the image:

1. **Latent Variable (KS IAM - X1):**

   KS IAM (X1): This is a latent variable that describes the characteristics of the management accounting information system. This latent variable cannot be measured directly but can be indicated through connected indicators.

2. **Indicator:**

   AG (Number 0.748): This is one of the indicators that represents the characteristics of the management accounting information system. The number 0.748 shows the loading factor, which indicates the strength of the relationship between the AG indicator and the latent variable KS IAM. The higher the loading factor value, the better the indicator reflects the latent variable.

   IG (Figure 0.733): This is another indicator for KS IAM, with a loading factor of 0.733.

   KW (Figure 0.773): This indicator has a loading factor of 0.773, indicating that it is also an important part of the IAM KS measurement.

   LL (Figure 0.750): This last indicator shows a loading factor of 0.750.

3. **Interpretation:**

   All indicators (AG, IG, KW, and LL) have quite high loading factors (above 0.7), indicating that they are quite valid in reflecting the characteristics of management accounting information systems (KS IAM). This means that each indicator makes a significant contribution to the understanding of how the characteristics of accounting information systems affect managerial performance.

   Loading factors above 0.7 are considered good, indicating that the indicators are relevant and can be used in further analysis.

C. Organizational Culture Measurement Model Specifications

Organizational culture variables are measured using 7 dimensions, namely innovation and risk-taking, attention to detail, result orientation, people orientation, team orientation, aggressiveness, stability. This dimension is reflective, where the results of the parameters of the measurement model of this variable can be shown as in the following figure.

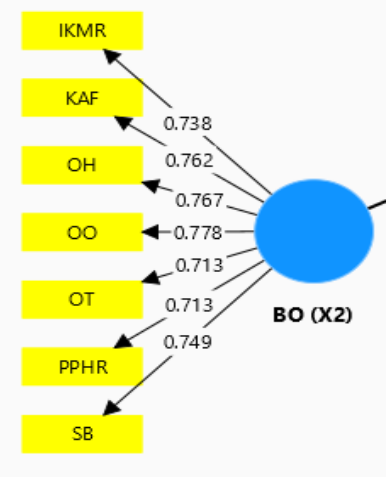

Figure 3. Organizational Culture Path Diagram
Source : processing data (2024)

*Outer loading*and the reflective construct of organizational culture measurement all have values above 0.70. The innovation and risk-taking dimensions have a loading factor of 0.738 above the threshold of 0.70 and are significant (p = 0.000) at a real level of 5%, this dimension has a reliability indicator (0.736). Furthermore, in the attention to detail dimension, the loading factor value is 0.713 above the threshold of 0.70 and is significant (p = 0.000) at a real level of 5%, this dimension has a reliability indicator (0.693).

Then the result orientation dimension has a loading factor of 0.767 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.767). Furthermore, in the people orientation dimension, the loading factor value is 0.778 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.769). Then in the team orientation dimension, the loading factor value is 0.713 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.694).

Furthermore, in the aggressiveness dimension, the loading factor value is 0.762 above the threshold of 0.50 and is significant (p = 0.000) at a real level of 5%, this dimension has a reliability indicator (0.747). While in the stability dimension, the loading factor is 0.749 above the threshold of 0.70 and is significant (p = 0.000) at a real level of 5%, this dimension has a reliability indicator (0.756). So that the AVE value obtained is0.557is at the minimum required level of 0.50, then the composite reliability value of 0.898 is above the threshold of 0.70, indicating that the organizational culture construct has a high level of internal consistency reliability.

D. Managerial Performance Measurement Model Specifications

Managerial performance variables are measured using 8 dimensions, namely planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, representation. This dimension is reflective, where the results of the parameters of the measurement model of this variable can be shown as in the following figure.

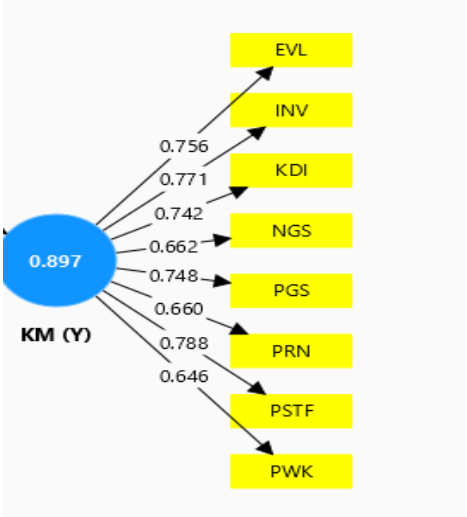

Figure 4. Managerial Performance Path Diagram
Source : processing data (2024)

*Outer loading*and the reflective construct of managerial performance measurement all have values above 0.60. The planning dimension has a loading factor of 0.660 above the threshold of 0.60 and is significant (p = 0.000) at the 5% level of significance. This dimension has a reliability indicator (0.643). Furthermore, in the investigation dimension, the loading factor value is 0.771 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of significance. This dimension has a reliability indicator (0.770). Then the coordination dimension has a loading factor of 0.742 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of significance. This dimension has a reliability indicator (0.749).

Furthermore, in the evaluation dimension, the loading factor value is 0.756 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.752). Then, in the supervision dimension, the loading factor value is 0.748 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.730). Furthermore, in the staff selection dimension, the loading factor value is 0.788 above the threshold of 0.70 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.786). Then, in the Negotiation dimension, the loading factor value is 0.662 above the threshold of 0.60 and is significant (p = 0.000) at the 5% level of reality, this dimension has a reliability indicator (0.631). Meanwhile, in the representative dimension, it has a loading factor of 0.646 above the threshold of 0.60 and is significant (p=0.000) at a real level of 5%. This dimension has a reliability indicator (0.627). So the AVE value obtained is0.524is at the minimum required level of 0.50, then the composite reliability value of 0.897 is above the threshold of 0.70, indicating that the managerial performance construct has a high level of internal consistency reliability.

Hypothesis Testing

Statistical Hypothesis 1

H0 : Y11 = 0 The characteristics of Management Accounting Information Systems do not affect managerial performance.

H0 : Y11 ≠ 0 Characteristics of Management Accounting Information Systems influence managerial performance.

Statistical Hypothesis 2

H0 : Y12 = 0 Organizational culture does not affect managerial performance.
H0 : Y12 ≠ 0 Organizational culture influences managerial performance.

To test this hypothesis, it is necessary to use t-student as explained in the previous chapter. The testing criteria are H0 is rejected if the p-value is smaller than α, with α = 0.05. The test results have been summarized in the following table:

Table 1. Hypothesis Testing Results

Statistical Hypothesis	Path Coefficient	t-count	p-value	Information
H0 : Y11 = 0 H0 : Y11 ≠ 0	0.281	9,289	0.000	H0 is rejected
H0 : Y12 = 0 H0 : Y12 ≠ 0	0.709	3,281	0.001	H0 is rejected

Source : processing data (2024)

Hypothesis Testing Results 1

Based on table 1, it can be seen that the calculated t of the management accounting information system characteristic variable is (3,281) is greater than the critical value (1.96), which means that the result of the hypothesis test 1 is that H0 is rejected, so the statistical conclusion is that the characteristics of the management accounting information system have a significant influence on managerial performance

The magnitude of the influence of the characteristics of the management accounting information system on managerial performance is 0.281.

Then, based on the calculation results, the f2 value of the variable characteristics of the management accounting information system is 0.286, because the f2 value is above 0.15 (the effect size small value limit), it can be stated that the effect size for the influence of the characteristics of the management accounting information system on managerial performance is small.

Hypothesis Testing Results 2

Based on table 1, it can be seen that the calculated t of the organizational culture variable is (9.289) which is greater than the critical t (1.96), which means that the result of the hypothesis 2 test is that H0 is rejected, so the statistical conclusion is that organizational culture has a significant influence on managerial performance.

The magnitude of the influence of organizational culture on managerial performance is 0.709. Then based on the calculation results, the f2 value of the organizational culture variable is 1.816, because the f2 value is above 0.45 (the effect size large value limit) then it can be stated that the effect size for organizational culture on managerial performance is large.

Discussion

The Influence of Characteristics of Management Accounting Information Systems on Managerial Performance

The study shows that the characteristics of the management accounting information system have a positive effect on managerial performance with a coefficient of 0.286, which is included in the small category. The most dominant dimension is timeliness with a loading factor value of 0.773, indicating that the implementation of a timely information system can

improve managerial performance at the Ciwidey Infrastructure UPTD. The better the characteristics of the information system, the better the managerial performance.

The Influence of Organizational Culture on Managerial Performance

Organizational culture has a significant effect on managerial performance with a coefficient of 1.816, which is included in the large category. The most dominant dimension is people orientation with a loading factor value of 0.778, indicating that cooperation between employees and leaders improves managerial performance. The stronger the organizational culture, the higher the managerial performance at UPTD Sarana Infrasarana Ciwidey.

Overall, these two variables, both the characteristics of management accounting information systems and organizational culture, make important contributions to improving managerial performance.

CONCLUSION

Based on the results of the research conducted, it can be concluded that the characteristics of the management accounting information system and organizational culture have a significant influence on managerial performance at UPTD Sarana Infrasarana Ciwidey. The characteristics of the management accounting information system, represented by the timeliness dimension, contribute to improving managerial performance. The higher the level of timeliness in reporting and processing information, the better the managerial performance that can be achieved.

In addition, organizational culture has a greater influence on managerial performance compared to the characteristics of the management accounting information system. The dimension of people orientation is a dominant factor in building an effective organizational culture at UPTD Sarana Prasarana Ciwidey. Cooperation between employees, both with colleagues and superiors, plays an important role in creating a productive work environment that is in line with organizational goals.

The implications of this study indicate that to improve managerial performance, organizations need to pay attention to developing a strong organizational culture and optimizing the use of accurate and timely management accounting information systems. It is recommended that UPTD Sarana Prasarana Ciwidey continue to increase employee involvement in decision making and maintain the quality of existing information systems.

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