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THE IMPACT OF MANAGEMENT ACCOUNTING SYSTEMS AND ORGANIZATIONAL CULTURE ON MANAGERIAL PERFORMANCE: A CASE STUDY OF UPTD CIWIDEY

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Abstract

Introduction: The Management Accounting Information System (MAIS) is an essential tool for achieving managerial objectives by processing inputs into outputs that aid decision-makers in performance evaluation. Additionally, organizational culture plays a crucial role in shaping managerial behavior and influencing managerial performance.

Purpose: This study aims to examine the influence of Management Accounting Information System characteristics and organizational culture on managerial performance at UPTD Sarana Prasarana Ciwidey.

Methodology: The research adopts a descriptive-verificative approach and employs the proportional stratified random sampling method. Data collection was conducted through questionnaires distributed to 33 respondents. The data analysis technique used statistical modeling with SmartPLS version 4.1.0.3.

Findings: The findings indicate that the characteristics of the Management Accounting Information System significantly affect managerial performance at UPTD Sarana Prasarana Ciwidey. Furthermore, organizational culture also influences managerial performance.

Paper Type: Research Article.

Keywords: Management Accounting Information System; Managerial Performance; Organizational Culture; Proportional Stratified Random Sampling; SEM-PLS.



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INTRODUCTION

The success of an organization is greatly influenced by its human resources (HR) and supporting infrastructure (Aifalesasunanda et al., 2024). Among these two factors, HR plays a pivotal role in determining the organization's performance (Iryadana, 2024). Employee performance is measured based on the results achieved within a certain period, which are influenced by various internal and external factors (Gunadi & Askafi, 2024). Managerial performance, which refers to the work results of individuals involved in managerial activities, also plays a crucial role in the organization's success (Ambarwati et al., 2024). The ability of management to identify problems and swiftly implement solutions is a key factor that distinguishes high-performing organizations (Permanasari et al., 2024).

However, various phenomena in the field show challenges in managerial performance (Patty, 2024). For instance, in the bridge construction project in Karawang, failure occurred due to a lack of planning and supervision. The Head of the Public Works and Spatial Planning Department (PUPR) in Karawang stated that the failure was caused by a shortage of experts, which resulted in the Rp10 billion construction project being suboptimal. A similar case happened in Sukabumi, where a lack of coordination led to difficulties in relocating vendors in the town square area (Sadewa, 2021).

Managerial performance needs to be supported by various factors (Pahira & Rinaldy, 2023). One form of support is the implementation of an effective management accounting information system (Effendy et al., 2024). This system plays a role in providing relevant information for better decision-making (Kusuma & Supriyadi, 2024). The management accounting information system helps transform inputs into outputs that support the decision-making process (Handayani, S., & Hariyati, 2019). A related case occurred at the Tana Tidung Cultural Department, where Pujiyono Arif et al., (2018) noted delays in the disbursement of Employee Additional Income (TPP) due to blank spot areas, which hindered the disbursement process. A similar situation happened at the Riau Provincial Education Department, where Agung (2022) reported delays in the payment of salaries for permanent non-civil servant education staff due to validation and administrative processes.

In addition, organizational culture also influences managerial performance (Marpaung & Darmawan, 2022). Organizational culture encompasses the values, norms, and practices that shape the way of working and thinking within an organization (Prasetyo, 2024). Previous studies have shown that a strong organizational culture positively impacts a company's competitive advantage (Saleh et al., 2021). However, phenomena such as what occurred in the Corruption Eradication Commission (KPK), where the organizational culture was unable to keep pace with the modern era, highlight the importance

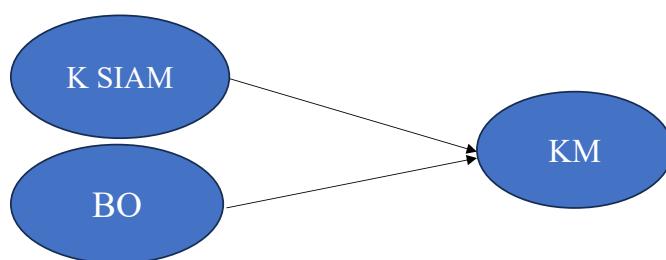
of innovation and the courage to take risks in achieving progress (Ramadhani & Deka, 2023).

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

METHODOLOGY

This study employs a descriptive-verificative method, which aims to systematically describe phenomena and test the validity of hypotheses through field data collection. This method is suitable for investigating the influence of Management Accounting Information System (MAIS) characteristics and organizational culture on managerial performance.

Figure 1. The Research Utilizes SEM-PLS



Sources: Researcher (2024)

Primary data were collected through questionnaires and interviews with employees of UPTD Sarana Prasarana Ciwidey, while secondary data were obtained from relevant documents and literature.

RESULTS AND DISCUSSION

Results

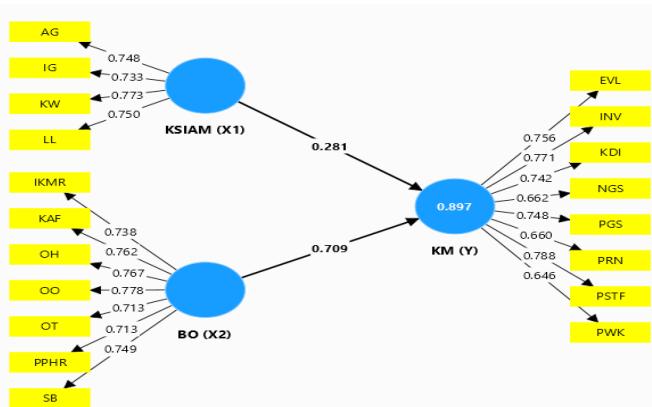
Analysis of the Influence of Management Accounting Information System Characteristics and Organizational Culture on Managerial Performance

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

To assess model fit, the goodness of fit for the outer model is used, which includes convergent validity and discriminant validity. Convergent

validity aims to ensure the validity of the relationship between variables. Indicators with a loading factor of less than 0.5 should be excluded from the model. A t-value greater than 1.96 indicates that manifest variables can reflect latent variables. The average variance extracted (AVE) and composite reliability (CR) tests are used to assess variable fit. A good CR should be greater than 0.7, while a good AVE should be greater than 0.5. Based on the results of the estimated parameter values, the values shown in the table are greater than 0.5.

Figure 2. Path Diagram of Loading Factor



Sources: Researcher (2024)

Here 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 associated with 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 associated indicators include IKMR, KAF, OH, OO, OT, PPHR, and SB, representing various aspects of culture being analyzed.

2. Dependent Variable:

KM (Y): This is managerial performance, which 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. Relationships Between Variables:

There are arrows indicating the relationships between the independent variables (X1 and X2) and the dependent variable (Y).

- a. The value 0.281 shows the influence of management accounting information system characteristics (X1) on managerial performance (Y).
- b. The value 0.709 shows the influence of organizational culture (X2) on managerial performance (Y).
- c. The value 0.897 indicates the strength of the relationship between both independent variables (X1 and X2) and managerial performance (Y).

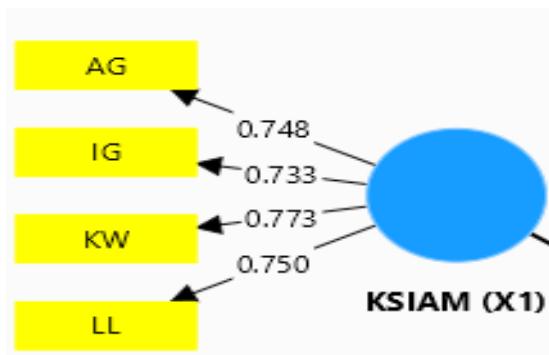
4. Loading Factor:

The numbers next to each indicator represent the loading factor, reflecting how well the indicator reflects the related latent variable. A higher loading factor indicates a stronger relationship between the indicator and the latent variable.

Measurement Model Specification of Management Accounting Information System Characteristics

The variable of management accounting information system characteristics is measured using 4 dimensions: broad scope, timeliness dimension, aggregation dimension, and integration dimension. These dimensions are reflective, where the results of the measurement model parameters for this variable can be shown as in the following figure.

Figure 3. Path Diagram of Management Accounting Information System Characteristics



Sources: Researcher (2024)

Here is an explanation of the elements in the figure:

1. Latent Variable (KSIAM - X1):

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

2. Indicators:

- AG (Value 0.748): This is one of the indicators representing the characteristics of the management accounting information system. The value of 0.748 indicates the loading factor, which shows the strength of the relationship between the indicator AG and the latent variable KS IAM. The higher the loading factor, the better the indicator reflects the latent variable.
- IG (Value 0.733): This is another indicator for KS IAM, with a loading factor of 0.733.
- KW (Value 0.773): This indicator has a loading factor of 0.773, indicating that it is also an important part of the measurement of KS IAM.
- LL (Value 0.750): This last indicator shows a loading factor of 0.750.

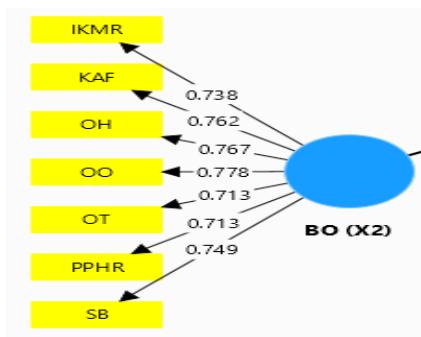
3. Interpretation:

All indicators (AG, IG, KW, and LL) have sufficiently high loading factors (above 0.7), indicating that they are quite valid in reflecting the characteristics of the management accounting information system (KS IAM). This means that each indicator significantly contributes to the understanding of how the characteristics of the accounting information system affect managerial performance. Loading factors above 0.7 are considered good, indicating that these indicators are relevant and can be used for further analysis.

Specification of the Organizational Culture Measurement Model

The organizational culture variable is measured using 7 dimensions: innovation and willingness to take risks, attention to detail, results orientation, people orientation, team orientation, aggressiveness, and stability. These dimensions are reflective, and the results of the parameter model measurement for this variable can be seen in the following image.

Figure 4. Organizational Culture Path Diagram



Sources: Researcher (2024)

The outer loading and reflective construct measurements of organizational culture all have values above 0.70. The dimension of innovation and risk-taking has a loading factor of 0.738, exceeding the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.736. Next, the dimension of attention to detail has a loading factor of 0.713, above the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.693.

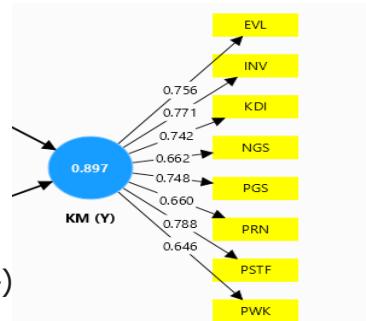
Then, the results-oriented dimension has a loading factor of 0.767, above the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.767. Furthermore, the people-oriented dimension has a loading factor of 0.778, above the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.769. The team-oriented dimension has a loading factor of 0.713, above the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.694.

Next, the aggressiveness dimension has a loading factor of 0.762, above the threshold of 0.50 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.747. The stability dimension has a loading factor of 0.749, above the threshold of 0.70 and is significant ($p=0.000$) at a 5% significance level; this dimension has an indicator reliability of 0.756. Therefore, the obtained AVE value of 0.557 meets the minimum required level of 0.50, and the composite reliability value of 0.898, which is above the threshold of 0.70, indicates that the organizational culture construct has a high level of internal consistency reliability.

Specification of the Managerial Performance Measurement Model

The managerial performance variable is measured using 8 dimensions: planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation. These dimensions are reflective, and the results of the parameter model for measuring this variable can be illustrated as shown in the following figure.

Figure 5. Managerial Performance Path Diagram



Sources: Researcher (2024)

The outer loading and reflective construct measurement of managerial performance 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% significance level, with an indicator reliability of 0.643. Next, the investigation dimension has a loading factor of 0.771, exceeding the 0.70 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.770. The coordination dimension has a loading factor of 0.742, also above the 0.70 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.749.

Next, the evaluation dimension has a loading factor of 0.756, exceeding the 0.70 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.752. The supervision dimension has a loading factor of 0.748, also above the 0.70 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.730. The staff selection dimension has a loading factor of 0.788, exceeding the 0.70 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.786. The negotiation dimension has a loading factor of 0.662, above the 0.60 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.631. Finally, the representation dimension has a loading factor of 0.646, above the 0.60 threshold and significant ($p=0.000$) at the 5% significance level, with an indicator reliability of 0.627.

Thus, the average variance extracted (AVE) obtained is 0.524, which meets the minimum required level of 0.50. The composite reliability value of 0.897 exceeds the threshold of 0.70, indicating that the managerial performance construct has a high level of internal consistency reliability.

Hypothesis Testing

Statistical Hypothesis 1

$H_0 : Y_{11} = 0$ The characteristics of the Management Accounting Information System do not affect managerial performance.

$H_0 : Y_{11} \neq 0$ The characteristics of the Management Accounting Information System affect managerial performance.

Statistical Hypothesis 2

$H_0 : Y_{12} = 0$ Organizational Culture does not affect managerial performance.

$H_0 : Y_{12} \neq 0$ Organizational Culture affects managerial performance.

Table 1. Hypothesis Testing Results

| Statistical Hypothesis | Path Coefficient | t-value | p-value | Description |
|------------------------|------------------|---------|---------|----------------|
| $H_0 : Y_{11} = 0$ | 0,281 | 9,289 | 0.000 | H_0 rejected |
| $H_0 : Y_{11} \neq 0$ | | | | |
| $H_0 : Y_{12} = 0$ | 0,709 | 3,281 | 0.001 | H_0 rejected |
| $H_0 : Y_{12} \neq 0$ | | | | |

Sources: Researcher (2024)

Results of Hypothesis Testing 1

Based on Table 4.35, the t-value for the variable of the characteristics of the management accounting information system is (3.281), which is greater than the critical t-value (1.96). This means that the result of Hypothesis Test 1 is H_0 rejected, leading to the conclusion that the characteristics of the management accounting information system have a significant influence on managerial performance. The effect of the characteristics of the management accounting information system on managerial performance is 0.281.

Furthermore, based on the calculations, the f^2 value for the variable of the characteristics of the management accounting information system is 0.286. Since the f^2 value is above 0.15 (the threshold for small effect size), 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.

Results of Hypothesis Testing 2

Based on Table 4.35, the t-value for the variable of organizational culture is (9.289), which is greater than the critical t-value (1.96). This means that the result of Hypothesis Test 2 is H_0 rejected, leading to the conclusion that organizational culture has a significant influence on managerial performance.

The effect of organizational culture on managerial performance is 0.709. Furthermore, based on the calculations, the f^2 value for the variable of organizational culture is 1.816. Since the f^2 value is above 0.45 (the threshold for large effect size), it can be stated that the effect size for organizational culture on managerial performance is large.

DISCUSSION

The Influence of Management Accounting Information System Characteristics on Managerial Performance

The research indicates that the characteristics of the management accounting information system have a positive effect on managerial performance, with a coefficient of 0.286, which falls into the small category. The most dominant dimension is timeliness, with a loading factor of 0.773, suggesting that the timely implementation of information systems can enhance managerial performance at the UPTD Sarana Prasarana Ciwidey. As the characteristics of the information system improve, managerial performance also increases.

The Influence of Organizational Culture on Managerial Performance

Organizational culture significantly influences managerial performance, with a coefficient of 1.816, which is categorized as large. The most dominant dimension is people orientation, with a loading factor of 0.778, indicating that cooperation between employees and leaders enhances managerial performance. The stronger the organizational culture, the higher the managerial performance at UPTD Sarana Prasarana Ciwidey. Overall, both variables, namely the characteristics of the management accounting information system and organizational culture, make significant contributions to improving managerial performance.

CONCLUSION

Based on the research findings, it can be concluded that the characteristics of the management accounting information system and organizational culture have a significant impact on managerial performance at UPTD Sarana Prasarana Ciwidey. The characteristics of the management accounting information system, represented by the dimension of timeliness, 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.

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

The implications of this research suggest that to enhance managerial performance, organizations should focus on 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 enhance employee involvement in decision-making and maintain the quality of the existing information systems.

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