DOES BUSINESS CULTURE ENHANCE COMPANY PERFORMANCE? EMPIRICAL STUDY OF MANAGEMENT ACCOUNTING SYSTEM

Nadia Anridho[1]
Universitas Airlangga, Surabaya, Indonesia
nadia.anridho@feb.unair.ac.id

Hanif Denta Maulana[2]
Universitas Airlangga, Surabaya, Indonesia
hanif.denta.maulana-2015@feb.unair.ac.id

Sahrian Aditya Rahmatulloh[3]*
Universitas Airlangga, Surabaya, Indonesia
sahrian.aditya.rahmatulloh-2023@feb.unair.ac.id
*Corresponding Author

Abstract

This study aims to determine the role of management accounting system mediation with organizational culture on company performance. This study used a questionnaire distributed to manufacturing companies registered in the Surabaya Industrial Estate Rungkut and processed using the WarpPLS 6.0 software. The results of this study indicate that organizational culture has a direct positive effect on company performance, and management accounting systems have proven to mediate the influence of business culture on company performance. This study contributes to companies implementing management accounting systems in dealing with environmental uncertainty and improving company performance.

Keywords: Organizational Culture, Company Performance, Management Accounting Systems

INTRODUCTION

Rapid technological change has improved organizations' external environment, which successively affects their internal processes such as management accounting systems (SAM) (Mat et al., 2010; Urquidi & Ripoll, 2013). These changes can affect the characteristics of SAM in the company. For example, the shift towards real-time data analysis and the integration of advanced analytics tools have transformed traditional cost accounting methods into more dynamic, forward-looking processes. Companies now focus on predictive analytics and strategic decision-making support, rather than solely on historical financial data. They can also cause companies to re-evaluate the design and the right strategies to cope with environmental changes, such as increased market volatility, the rise of digital transformation, regulatory shifts, and heightened competition, compelling companies to adapt by implementing more agile and responsive management accounting systems. SAM has the critical role of providing useful information to assist management in making decisions (Chenhall & Morris, 1986; Walker et al., 2012) and persuading users to initiate organizational productivity (Bouwens & Abernethy, 2000; Chung, 2012). The management accounting system (SAM) is a type of design that can support managers in accessing the accounting function's primary performance measure (Fleischman et al., 2010; Walker et al., 2012). SAM can use the information needed to achieve company goals and improve company performance (Alaeddin et al., 2018, 2019; Chung, 2012).

Many studies to date have used SAM theory and instrument characteristics developed by several authors (Billy et al., 2022; Fahlevi et al., 2022; Feng & Zhong, 2022). If a company aims to improve its performance, it can utilize a management accounting system (SAM) to gain benefits such as ease of entering global markets and providing essential information ranging from product differentiation to cost efficiency. Studies have shown that the enhancement of Management Accounting Systems is critical as the company's principal asset in boosting productivity and increasing efficiency, which is vital for operational activities (Billy et al., 2022; Fahlevi et al., 2022; Feng & Zhong, 2022).

Before deciding to use SAM, managers must be aware of the dominant values in organizational culture and completeness. Thus, the use of SAM will contribute to organizational effectiveness (Agbejule, 2011). Corporate culture values help individuals

understand organizational functions and regulate individual behavior following the organization's norms. Managers have an important role in shaping organizational culture, so cultural values are needed that can improve company performance. Stoica et al. (2004) argue that the relationship between culture and performance is influenced by how organizations search for and use information such as management accounting information. SAM is an internal aspect of an organization that can help improve company performance in different cultural situations. Furthermore, Bhimani (2003), Dunk & Lysons (1997), and Henri (2006) argue that the linkage between management accounting information and organizational culture values reflects control and flexibility. The merger of two concepts can impact such an association might have on organizational performance in the future.

As explained previously about Revolution 4.0, the management accounting system (SAM) is an impact of technological advances and environmental uncertainties. SAM encourages better company performance, enabling companies to develop in line with the times. SAM enables managers to identify which actions are most appropriate to their objectives, outline a plan to achieve these objectives, follow up on the implementation, and help them solve problems (Mendoza & Bescos, 2001; Soobaroyen & Poorundersing, 2008).

The contingency approach to management accounting proposes that organizations can operate more efficiently by implementing and utilizing management accounting systems to overcome organizational problems and corporate environmental uncertainty (Hoque, 2011). This study examines the influence of organizational culture on management accounting systems and company performance. This study proves that the role of the management accounting system is used as a mediating variable that is expected to mediate the influence of organizational culture on company performance.

The data of this study is PT. Surabaya Industrial Estate Rungkut (SIER), Indonesia. These criteria were chosen for several reasons. First, manufacturing companies in the SIER need a sound management accounting system to enhance their operational efficiency and competitiveness. In recent years, companies in this industrial estate have encountered significant financial and operational challenges, such as fluctuating raw material prices and increased production costs, which require precise financial data for better decision-making and strategic planning. Second, manufacturing companies in the SIER region have a mission

to realize an innovative industrial area, based on information technology, in locations, products, services, and supporting facilities for all interested parties. Therefore, researchers use direct questionnaires containing statements about organizational culture, management accounting systems, and company performance. This study uses a Structural Equation Model (SEM) based on various simultaneous test measurements using Warp-PLS software version 6.0.

This study can contribute practically to decision-making in management companies to improve organizational culture. The application of a management accounting system can help improve company performance. Other considerations include using management accounting systems to deal with environmental uncertainty and efficiently process information.

REVIEW OF LITERATURE

Contingency Theory

Contingency theory is often called a situational approach because it proposes management that depends on the situation (Fiedler, 1964). In business competition, the company will always be faced with conditions of environmental uncertainty. The company must have a manager who can adjust to ever-changing environmental conditions so that it can survive and improve company performance. A good manager can apply efficiency and effectiveness in the company. In addition, managers must predict the conditions that will occur in the company in the future.

According to Sari & Noviana (2022), Fuadah et al. (2022), and Ngo (2021), a contingency approach is proposed so that the organization can operate more efficiently if the company can utilize a management accounting system to address the organization's conditions and the company's environment. The use of a management accounting system in analyzing company conditions is one of the means for leaders to make decisions. This is because the management accounting system has been integrated and can provide appropriate information in decision-making (Fuadah et al., 2022; Ngo, 2021; Sari & Noviana, 2022).

The purpose of contingency theory here is to determine whether management accounting systems in providing information can affect every condition experienced by a

company. The company experiences various conditions of a changing environment, which requires managers to evaluate and make new plans to deal with these environmental changes. According to Nguyen et al. (2023), organizations adapt to deal with contingency conditions by arranging factors that can be controlled so that an appropriate configuration is formed, leading to organizational effectiveness. Managers need a variety of information to make the company better. Contingency theory helps explain to managers the importance of applying management accounting systems in analyzing changing environmental conditions (Nguyen et al., 2023).

Research Hypothesis

Based on contingency theory, a strong organizational culture can enhance organizational performance by reinforcing core values that predict employee reactions to specific strategic options and minimizing the risk of unintended consequences. Furthermore, a study conducted by Munir and Arifin (2021) found that a proper understanding of organizational culture can improve employee performance and contribute to achieving overall organizational goals. Another study by Bashayreh (2017) states that organizational culture is an essential aspect for dynamic organizations to consider in developing competitive advantages and ensuring enhanced organizational performance.

Based on theory and previous research, the following hypothesis is proposed: A strong organizational culture positively affects company performance. The logic behind this hypothesis is that a robust and widely supported organizational culture can create a positive and productive work environment, facilitate effective communication, encourage innovation, and enhance employee loyalty. All these elements contribute to increased productivity and overall company performance.

H1: Organizational culture has a positive effect on company performance.

The strength of organizational culture depends on the constructive values that are cultivated within the organization and influence members' actions (Emron et al., 2016). Corporate culture emerges from organizational processes that integrate the cultural and behavioral styles of individuals into new norms and philosophies, providing the collective energy and pride needed to address specific problems and goals. According to Wibowo (2013), organizational culture consists of the norms and habits that are universally accepted

as truth by everyone within the organization. It is also a long-standing practice that drives the quality of work among employees and managers. Research by Agbejule (2011) supports a positive relationship between organizational culture and management accounting systems, indicating that a strong corporate culture positively and significantly affects the quality of management accounting information systems.

Based on the theory and previous research, the following hypothesis is proposed: Organizational culture positively affects management accounting systems. The rationale behind this hypothesis is that a strong and adaptive organizational culture, which promotes flexibility, innovation, and effective communication, can enhance the quality and effectiveness of management accounting systems. These systems, in turn, can better support decision-making and align with the organization's strategic goals.

H2: Organizational culture has a positive effect on management accounting systems.

Company performance is a critical benchmark for assessing a company's success in executing its strategies and managing its resources efficiently. Effective decision-making impacts all divisions, leading to efficient and effective company performance. Research conducted by Agbejule (2005) demonstrated positive results regarding the impact of management accounting systems on company performance, showing that management accounting systems provide valuable information that allows management to make appropriate decisions. Recent studies have also confirmed the positive relationship between management accounting systems and firm performance. For example, Visedsun and Terdpaopong (2021) found that management accounting systems mediate the influence of business strategies and goals on both financial and non-financial performance in large Thai manufacturing companies. Similarly, Zhou and Wei (2021) demonstrated that management accounting and control systems could enhance firm performance by influencing corporate innovation behaviors.

Based on theory and previous research, the following hypothesis is proposed: The management accounting system positively affects company performance. The logic underlying this hypothesis is that management accounting systems provide managers with accurate and timely information that enhances decision-making processes, which is crucial for achieving company goals. By effectively controlling organizational activities and

reducing uncertainties, management accounting systems help improve the efficiency and effectiveness of company performance.

H3: The management accounting system has a positive effect on company performance.

Organizational culture has a profound impact on the effectiveness of management accounting systems (MAS). A well-developed organizational culture can enhance the quality of management accounting information systems, which in turn positively influences managerial performance. Research by Hasanah et al. (2021) shows that organizational culture directly impacts the quality of management accounting information systems, which then affects managerial performance positively. Nugraheni and Martono (2023) also found that both management accounting systems and organizational culture significantly influence firm performance, particularly in start-ups, where these systems provide a competitive edge.

Based on theory and previous research, the following hypothesis is proposed: The management accounting system mediates the relationship between organizational culture and company performance. The rationale behind this hypothesis is that a strong organizational culture, characterized by flexibility and innovation, can enhance the effectiveness of management accounting systems. These systems, in turn, provide valuable information and feedback that help managers make better decisions, thereby improving company performance.

H4: The management accounting system mediates the influence of organizational culture on company performance.

RESEARCH METHOD

Population and Sample

This research uses a quantitative method. The data source used in this study is the primary data. Primary data in the questionnaire contained four research variables, namely (1) Organizational Culture (2) Management Accounting System (3) Company Performance. In determining the population and sample, several stages must be carried out by researchers, including the following:

1. This study's population includes 267 manufacturing companies registered in Surabaya Industrial Estate Rungkut (SIER).

2. In determining the sample using convenience sampling techniques, namely techniques used to collect information from members of the population, researchers also use the Slovin formula to determine the number of samples taken. The recipe is as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{267}{1 + 267(0,1)^2}$$

n = company sample

Information:

n = number of samples

N = number of populations

e = Error tolerance

Based on sample calculations using the Slovin formula, a total sample of 73 companies was obtained.

3. Furthermore, distributing questionnaires to manufacturing companies registered with SIER with comprehensive questionnaires following the specified sample. The questionnaire was addressed to company managers, including Financial Managers, Production Managers, Marketing Managers, and Sales Managers.

4. Collect questionnaires that have been answered by the managers of manufacturing companies registered with SIER.

Data Analysis Technique

The model used in this study is a model of causality or the relationship of influence between research variables. This study uses a Structural Equation Model (SEM) based on variants based on various simultaneous test analysis methods using WarpPLS software version 6.0. The Partial Least Square model is defined by two equations: the inner and outer models.

Outer Model

The outer model test was used to measure reflective and formative indicators. This study only uses reflective indicators, based on factor loading. Factor loading> 0.70 is highly

recommended. However, a factor loading value of 0.50-0.60 is considered sufficient. The outer model test is said to be valid if the AVE value > 0.50.

A validity test is conducted to determine the ability of research instruments to measure what should be measured (Cooper & Schindler, 2014). The reliability test is used to measure the measuring instrument's consistency in measuring the respondents' consistency in answering each statement item in the questionnaire. Variable reliability is measured using composite reliability coefficients. If the value of composite reliability coefficients> 0.7, then the variable used is declared reliable.

Inner Model

Measurement of the inner model to test the relationship between variables in the study used adjusted R2 values. Based on adjusted R2, a model can be classified as vital (≤ 0.70), medium (≤ 0.45), and weak (≤ 0.25).

Hypothesis Test

Testing for Direct Influence

Based on this study's purpose, the design of the hypothesis test created is the design of a hypothesis test that is presented based on the research objectives, namely the hypothesis t-test to assess the effect of independent variables separately. The confidence level used is 90%, so the level of precision or inaccuracy limits is (α) = 10%.

1. If the value of p-value> α, Ho fails to be rejected, and Ha is rejected.

2. If the value of p-value < α, then Ho is rejected and Ha is accepted.

Testing for Indirect Influence

Mediation analysis is a set of statistical procedures used to investigate whether certain data sets show a mediation structure. Intermediary variables are additional variables that are placed between the independent variable and the dependent variable. An intermediate variable (mediator) forwards the effect of the independent variable to the dependent variable.

Besides, testing the statistical effect of indirect through mediation variables is done by calculating Variance Accounted For (VAF) with the following formula.

$$VAF = \frac{Indirect\ Effect}{Total\ Effect}$$

Mediation conclusions are: (1) if the VAF value is> 80%, then the mediation variable is full mediation; (2) if the VAF value is between 20% -80%, then the mediation variable is

a partial mediation; and (3) if the VAF value < 20%, it can be concluded that there is almost no mediating effect (Hair et al., 2006).

RESULTS AND DISCUSSION

The subject used as the unit of analysis in this study was the business unit manager at manufacturing companies located in PT's industrial area. Surabaya Industrial Estate Rungkut (SIER). Companies that are in the industrial area of PT. SIER numbered 267 companies. The study sample was calculated using the Slovin formula at a confidence level (α) = 10%. Based on calculations using the Slovin formula, I obtained a selection of 73 business unit managers in manufacturing companies in PT's industrial area. SIER. The distribution of questionnaires was carried out from 6 February 2020 to 9 March 2020, with 80 questionnaires sent directly to companies following the company address listed on the website of PT. SIER (http://sier-pier.co.id/) returned 74 questionnaires, four questionnaires were not produced, and two questionnaires were not eligible. Distribution of 80 questionnaires because it met the criteria of Slovin by 73 samples.

Model Analysis and Hypothesis Measurement

This study's model is the Structural Equation Model (SEM), which uses the Partial Least Square (PLS) analysis model to test the proposed hypothesis. Hypothesis testing is done by using WarpPLS 6.0 software for Windows to examine the influence of organizational culture, SAM, and company performance.

Estimated Measurement of Outer Model

Each variable was tested for convergent validity, and assessed based on the correlation between the estimated item score/component score and the outer loading factor value. The minimum limit on the outer loading factor of an indicator suitable to be used to reflect a variable is 0.5 (Fornell and Larcker, 1981). A variable is valid if it has an average variance extracted (AVE) value of more than 0.5. After the variable has been declared valid, reliability testing is performed on all variables used in this study. The variable's reliability is tested by looking at the value of composite reliability; the value of the reliability coefficient must be greater than 0.70. To get optimal results, elimination is carried out on indicators that cannot reflect variables and recalculate the outer loading value. After a one-time re-calculation

process, indicators are obtained that can reflect all variables. The following Table 4.11 illustrates the reflective values of the indicator variable:

Table 1
Outer Model Estimation

Variable	AVE	CR	Indicators	Outer Loading Value	P-Value	Result
Organizational Culture	0.526	0.929	CL1	0,837	<0,001	Valid
			CL2	0,756	<0,001	Valid
			CL3	0,812	<0,001	Valid
			AD1	0,887	<0,001	Valid
			AD2	0,711	<0,001	Valid
			AD3	0,687	<0,001	Valid
			MR1	0,702	<0,001	Valid
			MR2	0,792	<0,001	Valid
			MR3	0,552	<0,001	Valid
			HI1	0,585	<0,001	Valid
			HI2	0,675	<0,001	Valid
			HI3	0,624	<0,001	Valid
Management Accounting System	0.514	0.940	BS1	0,689	<0,001	Valid
			BS2	0,666	<0,001	Valid
			BS3	0,689	<0,001	Valid
			BS4	0,758	<0,001	Valid
			TI1	0,718	<0,001	Valid
			TI2	0,755	<0,001	Valid
			TI3	0,758	<0,001	Valid
			TI4	0,718	<0,001	Valid
			AG1	0,767	<0,001	Valid
			AG2	0,585	<0,001	Valid
			AG3	0,644	<0,001	Valid
			IG1	0,712	<0,001	Valid
			IG2	0,770	<0,001	Valid

Variable	AVE	CR	Indicator	Outer Loading Value	P-Value	Result
			IG3	0,740	<0,001	Valid

			IG4	0,755	<0,001	Valid
			KP1	0,627	<0,001	Valid
			KP2	0,659	<0,001	Valid
Company Performance	0.507	0.836	KP3	0,758	<0,001	Valid
			KP4	0,716	<0,001	Valid
			KP5	0,788	<0,001	Valid

(AVE = Average Variance Extracted, CR = Composite Reliability).

The results in table 1 show all proxies that have an outer loading factor value and average variance extracted (AVE) greater than 0.5, so it can be concluded that convergent validity in this study is acceptable. In table 1, it shows that some variables have composite reliability values above 0.70. This is consistent with the explanation from Hair et al. (2006) that composite reliability can provide the appropriate reliability test results. These results indicate that all variables are declared reliable and can be relied upon for further analysis.

Estimated Measurement of Inner Model

Inner model testing is done to measure the relationship between all variables in this study. This was done to determine the level of influence of the relationship between variables using the adjusted value (R2) and the level of influence of the relationship of all variables in the system built using predictive relevance (Q2). Measurements based on Q2 are carried out to measure how well the model's observational values are generated and the estimated parameters (Ghozali, 2014). Predictive validity can be said to be good if the value is greater than zero. Table 4.2 below shows the amount of Adjusted R-square (Adjusted R2) and Q-square (Q2).

Table 2
Adjusted R-square (Adjusted R^2) and Q-square (Q^2)

Endogen Variable	Value Adjusted R-square (Adjusted R^2)	Value Q-square (Q^2)
Management Accounting System	0,485	0,493
Company's Performance	0,271	0,308

Based on Table 2. SAM has an R-square value of 0.485 (48.5%). This shows that the SAM variable can be explained by 48.5%, while the remaining 51.5% indicates that other variables can explain the SAM besides organizational culture and company performance. Then the company's performance variable has an R-square value of 0.271 (27.1%), and this

shows that the financial attitude variable can be explained by financial knowledge by 27.1%, and the remaining 72.9% indicates that the financial attitude can be explained by the variable other than organizational culture.

Meanwhile, the Q2 value for SAM was 0.493 (49.3%), and the company's performance was 0.308 (30.8%). Because Q2 is used to see the relationship of all variables in the system built, it can be concluded that the two variables have fulfilled the right predictive validity criteria because the value is more than zero.

Goodness of Fit

Based on the results shown in Table 2, it is known that the r-square value for the management accounting system is 0.485 and the company's performance is 0.271. Average total $R2$ is used to calculate goodness of fit (GoF) because, in WarpPLS, there is no special menu available to calculate GoF. GoF value is used to indicate whether a model is fit. GoF reflects how much the dependent variable can be explained by the independent variable. Based on Table 2, the goodness of fit in this study can be measured by the following calculation:

$$GoF = \sqrt{com} \times R^2$$
$$= \sqrt{0,550} \; x \; 0,378$$
$$= 0,280$$

The results of the GoF test calculation yield a value of 0.280, which suggests that the model has a small GoF. The greater the value of GoF, the more appropriate it is to describe the research sample.

The Effect of Organizational Culture on Company Performance

Hypothesis 1 states that organizational culture has a positive effect on company performance. The statistical test results confirm this, indicating that organizational culture significantly enhances company performance, thus supporting H1. This finding suggests that companies with strong and well-implemented organizational cultures positively impact their overall performance. This is consistent with the study by Binh et al. (2022), which demonstrated that an innovative organizational culture enhances the quality of accounting information systems, leading to improved decision-making and, subsequently, better company performance. This supports the idea that well-established cultural values help

management anticipate employee responses and adapt strategies effectively, fostering an environment conducive to performance improvement.

The Effect of Organizational Culture on Management Accounting Systems (SAM)

Hypothesis 2 suggests that organizational culture positively influences SAM. The statistical analysis supports this hypothesis, showing that a strong organizational culture enhances the performance of SAM by fostering creativity and innovation within the organization. This aids managers in focusing on innovative efforts aligned with organizational goals, promoting the generation of new ideas and developments. According to the study by Nugraheni and Martono (2023), management accounting systems and organizational culture together significantly influence firm performance, especially in dynamic environments where flexibility and innovation are crucial.

The Effect of Management Accounting Systems on Company Performance

Hypothesis 3 posits that SAM positively affects company performance, and the statistical results confirm this, supporting H3. The findings suggest that SAM, as utilized by manufacturing companies, provides valuable information that helps achieve organizational goals. This is corroborated by the study by Nugraheni and Martono (2023), which found that the use of management accounting information systems significantly improves firm performance by facilitating better decision-making processes. This aligns with the contingency theory, which supports the importance of SAM in adapting to changing environmental conditions and reducing uncertainty to enhance company performance.

The Effect of Organizational Culture on Company Performance with Management Accounting Systems as Mediation

Hypothesis 4 proposes that SAM mediates the influence of organizational culture on company performance. The statistical analysis results indicate that SAM partially mediates this relationship, supporting H4. The findings highlight that SAM provides comprehensive information that enables management to effectively determine performance objectives and improve the efficiency of processes and activities. This conclusion is consistent with the study by Huynh (2021), which found that management accounting systems act as a mediator

between organizational culture and the quality of accounting information systems, ultimately leading to improved organizational performance.

CONCLUSION

Based on the analysis and data processing conducted in this study, it can be concluded that organizational culture significantly impacts company performance. A strong organizational culture aligns employee behaviors with the company's strategic goals, creating an environment that promotes high performance. Additionally, the study finds that management accounting systems (SAM) play a crucial role in enhancing company performance by providing accurate and timely information that supports effective decision-making and operational efficiency. The integration of a supportive organizational culture and robust SAM can lead to better decision-making processes, which ultimately improve company performance.

This study has several limitations that should be acknowledged. First, the data collection relied heavily on questionnaires, which had a return rate of only 92.5%, potentially limiting the generalizability of the findings. Moreover, the responses were based solely on managers' perceptions, which may not fully capture the complexities of the relationships between organizational culture, SAM, and company performance. Future research should consider employing a more comprehensive approach, such as incorporating direct interviews or mixed methods, to gain deeper insights into these dynamics and to validate the findings across a broader range of companies.

The findings of this study have important implications for both theory and practice. For researchers, this study contributes to the literature by highlighting the mediating role of management accounting systems in the relationship between organizational culture and company performance. It suggests avenues for further research on the interplay between organizational culture, SAM, and performance outcomes. For practitioners, the results underscore the importance of fostering a strong organizational culture that supports innovation and strategic alignment, as well as the effective implementation of management accounting systems. By doing so, companies can improve decision-making, navigate uncertainties more effectively, and achieve sustained performance improvements.

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