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# THE INFLUENCE OF BUSINESS STRATEGY AND ORGANIZATIONAL CULTURE ON MANAGEMENT ACCOUNTING INFORMATION SYSTEMS

**Ressy Marlina[1*], Lesi Hertati[2], Andini Utari Putri[3]**
[1] Accounting Student, Universitas Indo Global Mandiri, Palembang
[2,3] Accounting Lecturer, Universitas Indo Global Mandiri, Palembang
E-mail: [1)] ressymr06@gmail.com

***Abstract***
*This study aims to determine the effect of Business Strategy and Organizational Culture on Management Accounting Information Systems for Employees of CV. Srijaya City of Palembang. The selected sample is 40 respondents. The research data was obtained from a questionnaire (primary data). The analysis technique used is multiple linear regression method. The results of data analysis with the help of SPSS 26 showed that the results of the partial hypothesis test (t-test) on business strategy have no significant effect on the management accounting information system. Meanwhile, organizational culture has a significant effect on management accounting information systems. Likewise, the results of the simultaneous test (f-test) based on the coefficient of termination proves that the variables of business strategy and organizational culture simultaneously have a positive and significant effect on the management accounting information system.*

***Keywords:*** *Business Strategy, Management Accounting Information System, Organizational Culture*

## 1. INTRODUCTION

With the advancement of today's technological era, the Company must make very large adjustments to increase the stability of its business operational plans. The business is used to identify how important good planning and control is so that there are no wrong steps in making decisions. In the process of making a decision, the management accounting information system appears as a factor that is not interrelated but provides benefits for the person making the decision. This is because the information obtained from the management accounting information system can make it easier for managers to analyze potential problems within the company concerned and design strategies for business competition (Novennia & Andayani, 2022). Each business unit inside a corporation develops its own competitive business plan with an eye toward bolstering its standing in the industry or market segment it serves. Business plans often aim to maximize earnings from the manufacture and selling of goods and services.

A company's business strategy is its ongoing, all-encompassing plan for accomplishing its most important objectives in terms of the products it offers, the services it provides, the functions it performs, and the markets it operates in. Veronica et al. (2020) said that the high business strategy affects the increase in revenue at the company. Lack of promotion rate results in lower company revenue. The influence of business strategy on the quality of management accounting information systems has been extensively researched by experts and provides empirical evidence on the interrelationship of the two

concepts (Lestari & Hertati, 2020). Business strategy can be measured by product differentiation and low cost strategy. According to Ati & Rapina (2022) to build and maintain a strategic business position within the company compared to its competitors, consisting of cost advantage, differentiation, focused cost leadership, focused differentiation and integrated cost leadership. Business strategy can be evaluated by strategy consistency, compatibility, feasibility, and competitive advantage. The characteristics of the business strategy used in the research Ati & Rapina (2022) are cost leadership, differentiation, integrated cost leadership and feasibility.

In the world of work there must be changes, both in business organizations, educational institutions and government institutions. Changes are closely related to information technology which is highly developed and has become the first choice in creating information systems. Information plays a very important role in all aspects of human life both individually and as an organization (Astuti et al., 2019). Napitupulu (2018) define organizational culture as "a pattern of shared basic assumptions accepted by groups in solving problems originating from the external environment and integrating the internal environment, which has been done well enough to be considered the truth, then taught to new members." Every person has his own set of values, and so he seeks out and adopts a cultural system that aligns with those ideals. It is the hope of this research that a better understanding of the factors inside an organization's culture would help shed light on how best to use accounting data to boost management efficiency.

According to this background, we'll look at how management accounting information systems fit into the larger framework of business strategy and corporate culture. Management Accounting Information Systems (MAIS) are a set of organizational control systems and technologies that collect and analyze financial data to help businesses make better decisions and foresee potential outcomes of their actions (Nurjanah et al., 2022).

Organizational plans to enhance financial management can be formulated and calculated with the use of the data provided by a management accounting information system. Decision making, accounting information quality, internal control, transaction ease, and performance evaluation are all bolstered by an efficient accounting information system. In this research, the effectiveness of accounting information systems is captured by the qualitative metric of quality. By measuring how much gets done in a given time period while still meeting user requirements, a high-quality management accounting information system may be evaluated (Binh et al., 2022). According to Astuti et al. (2019), the role of information is so high for the organization that the organization is very dependent on management accounting information systems. Rachman et al. (2019) explain that in the management accounting information system provides the information needed to meet certain management needs, the management accounting information system is not bound by formal criteria that define the nature and process, input in output.

The quality of management accounting information systems is impacted by a number of factors, including the complexity and popularity of ideas like business strategy and organizational culture. Furthermore, technology advancements, company strategy, and organizational culture are the three primary aspects that affect the design of accounting information systems (Nuraliati & Sari Sianturi, 2021). Previous studies have been conducted to examine variables that are thought to have an influence on the quality of management accounting information systems with mixed results. Research conducted by Hertati et al. (2020); Hidayat (2018) shows that business strategy is part of the quality

process of management accounting information systems. StudyAstuti et al. (2019)this shows that organizational culture has a significant effect on the quality of management accounting information systems. From the above research shows that it has a positive effect on the quality of management accounting information systems.

Strengthened by research Hertati et al. (2020) that to contribute in two ways by increasing awareness of the importance of improving the quality of company management accounting information systems and being considered for developing new business initiatives or new strategic changes that will further increase employee productivity. In addition, provide new information on the issue of developing business strategy and organizational culture on a particular company's management accounting information system (Novennia & Andayani, 2022). When a company has a good management accounting information system, it can support the achievement of the company's vision, mission, goals and objectives by facilitating management with adequate data. From these data it can give birth to information needed by managers to take the next company steps or in terms of solving problems that exist in the company (Ati & Rapina, 2022).

From the background explanation above, this research was conducted with the aim of analyzing the effect of Business Strategy and Organizational Culture on Management Accounting Information Systems for Employees of CV. Srijaya City of Palembang.

## 2. LITERATURE REVIEW

In this study, we employ a contingency theoretical framework to describe how the various variables of a management accounting information system are affected by a wide range of unforeseen circumstances. Business strategy and company culture are two of the most studied independent factors (Novennia & Andayani, 2022). Management accountants use a situational, or contingency, approach to their work because they recognize that there is no one set of circumstances in which any given set of management accounting information systems would be inappropriate for use by any given firm. To help businesses deal with competing business strategies and make informed decisions, analysts can use the insights provided by contingency theory to assess the design and administration of their accounting systems (Sudarsana & Budiasih, 2019).

### 2.1. Business strategy

A business strategy is a plan of action developed by an organization to increase its competitiveness in a given market or industry. A strategy is a coordinated plan of action with an end in sight. Geographic expansion, acquisition diversification, product development, market penetration, expertise, divestiture, liquidation, and joint ventures are all parts of the company's grand plan (Maya Sari, 2018). Based on various definitions, it can be stated that business strategy is a tactic or method used by company managers to win in business competition which consists of various activities such as promoting interior products and services through social media or online and affordable prices so that interested parties are interested in ordering products or services that have been promoted so as to generate increased revenue than before (Puspitawati & Anggadini, 2019).

### 2.2. Organizational culture

Norms of behavior for individuals and teams inside an organization are the product of interactions with the people, processes, and institutions that make up that organization's culture. When a group works through issues of adaptation to its external environment and

integration with its internal environment, it develops a shared set of implicit assumptions that serves as an expression of its culture. These presumptions have been tested and shown to be accurate. In order to ensure that new members see, think, and feel this way about these issues, it is explicitly taught to them (Astuti et al., 2019).

Organizations with strong cultural values are organizations that are constantly growing and trying to do so by improving existing conditions. A strong organizational culture will be successful in the long term. Organizations with a strong commitment to their mission will use all means necessary to promote their employees, such as informal communication with them, mutual understanding, fostering management principles, holding events in the context of the production process, and carrying out recreational activities together in order to work more efficiently and productively.

### 2.3. Management Accounting Information System

Definition of Management Accounting Information System Identifying, measuring, aggregating, analyzing, preparing, interpreting, and presenting financial information used by management in planning, evaluating, and controlling an organization and to ensure and account for the use of resources. Organizations often employ a management accounting information system to compile both financial and non-financial data for use in making managerial decisions (Lestari & Hertati, 2020).

Financial information resulting from the movement of money around an organization, production data resulting from the movement of physical resources around an organization, employee data resulting from the movement of people around an organization, and marketing data resulting from the movement of the organization's products around a market are all examples of the types of accounting information that make up a management accounting information system. Management accounting information is the financial and non-financial data generated by an organization's whole cycle of processing business transactions and used by its managers to gain a competitive edge in the marketplace.

To transform financial data into financial information needed by users in making decisions, an accounting information system must integrate a wide variety of physical and non-physical components that function in harmony with one another to produce accurate results. According to Hidayat (2018) suggests that management accounting information system is an information system that changes input through a process to produce output needed to support the articulation of a point of view.

### 2.4. The Influence of Business Strategy on Management Accounting Information Systems

The relationship between business strategy and management accounting information systems is closely related, because the large value of business strategy variables provides benefits in the understanding and attention of employees in the knowledge to prioritize the needs of a fairly good performance. While the company must also continue to develop existing facilities in the company and existing performance to be able to improve the management accounting information system, the company must have high commitment and skills in carrying out business strategies so that the management accounting information system improves. To improve the quality of the company, managers need to continue to monitor employee performance whether it is done quickly and accurately. Companies also need to conduct continuous training for

employees so that with a management accounting information system the work done can be done more quickly and efficiently.

Therefore, if the business strategy is not going well, the resulting management accounting information system can also decrease. This allows the business strategy not to affect the management accounting information system. If the problems that cause business strategy do not affect the management accounting information system, then the use of technology for business marketing has not been maximized, this can be caused by a lack of understanding of the use of technology and a lack of experience in using business strategy, this can be caused by a lack of training in technology to employees.

This study results are in line with Margareta & Erma Setiawati (2019), which states that business strategy has no significant effect on the management accounting information system. Meanwhile, in contrast with Wulandari et al. (2020) which states the results that business strategy has an effect on the management accounting information system. Supported by research that contradicts Nurabiah et al. (2021) which states the results of accounting information systems have an effect as a driving factor for management accounting information systems.

H1: The Influence of Business Strategy on Management Accounting Information Systems

## 2.5. The Influence of Organizational Culture on Management Accounting Information Systems

Quality management accounting is directly proportional to the maturity of an organization's culture. The maturation of an organization's culture is directly correlated to the superiority of its management accounting information system. In order to maximize the management accounting information system's effectiveness, it's important that its personnel use all of their skills to their full potential. With the quality of togetherness in an experienced organizational culture and having expertise in organizing, it can make it easier for a company to carry out roles and authorities to achieve goals in a practical and efficient manner, this expertise can be obtained from a quality and experienced organizational culture useful to assist companies in improving systems management accounting information.

This organizational culture must be processed as well as possible so that it can provide a good relationship in achieving organizational cultural goals. In an organization where each individual works effectively, and gives them the best contribution to the organizational culture, the performance of the overall organizational culture will be better. Experienced organizational culture will be able to understand well. Organizational culture refers to the view of life in the organization. This research is in line with research conducted by Taboroši & Kovačević (2021) which was carried out by partially testing the hypothesis on organizational culture variables resulting that organizational culture influences management accounting information systems.

H2: The Influence of Organizational Culture on Management Accounting Information Systems

## 2.6. The Influence of Business Strategy and Organizational Culture on Management Accounting Information Systems

The better the business strategy and organizational culture, the management accounting information system will relatively improve and vice versa if the business strategy and organizational culture get worse, the resulting management accounting information system will also decrease. With the results of this study, the higher the quality

of understanding in business strategy and organizational culture, the more quality in developing management accounting information systems for employees who do not understand the technology development of a system. Business strategy and organizational culture are one of the company's supporters of management accounting information systems, both of which can be used as a strong driving tool in management accounting information systems.

This research is in line with previous research that was previously carried out by Maelani et al. (2021) with the results of research showing that business strategy and organizational culture simultaneously influence management accounting information systems.

H3: The Influence of Business Strategy and Organizational Culture on Management Accounting Information Systems

## 3. RESEARCH METHODS

The method used was a quantitative method. The data used in this study were obtained from data sources, namely primary data. The difference between this research and previous research was that objects that have not been studied before by other researchers, the results of this study were the Management Accounting Information System Design developed by researchers also aims to assist companies in supporting the establishment of their future businesses (Sugiyono, 2018). This study states that the current phenomenon in Indonesia that the quality of the management accounting information system owned by the majority of companies was poor, for example in terms of marketing, lack of training in technology for employees, there were still many gaps in the system owned by companies that led to a decline in technology such as the use of computers to facilitate online marketing, online transactions and buying and selling. Phenomena that affect management accounting information systems were mostly related to organizational culture and business strategy. In solving this problem, it was in line with Contingency Theory which was used to analyze a management accounting information system to provide information that companies might use for various purposes to deal with competitive business strategies (Sudarsana & Budiasih, 2019).

The population in this study were 40 permanent employee respondents who work at CV. Srijaya Utama, Palembang city. There were three variables in this study, so the research sample is set at 40 respondents using a saturated sampling technique. Sampling was obtained by a saturated sampling technique (census), in which all members of the population were determined to be the research sample (Sugiyono, 2017). So, the number of samples taken in this study were 40 respondents. The data analysis method used in this study was the multiple regression method which is processed using the SPSS version 26 application.

# 4. RESULTS AND DISCUSSION

## 4.1. Results of Data Analysis

### 4.1.1. Validity test

The results of testing the validity of each item of the questionnaire statement are presented as follows:

**Table 1. Business Strategy Variable Validity Test Results (X1)**

| Items | Rstatistic | Sig | Rtable | Information |
|---|---|---|---|---|
| X1_1 | 0.731 | 0.000 | 0.3120 | Valid |
| X1_2 | 0.738 | 0.000 | 0.3120 | Valid |
| X1_3 | 0.654 | 0.000 | 0.3120 | Valid |
| X1_4 | 0.825 | 0.000 | 0.3120 | Valid |
| X1_5 | 0.836 | 0.000 | 0.3120 | Valid |

Source: Results of data processing with SPSS Vers. 26.0.

**Table 2. Results of Organizational Culture Variable Validity Test (X2)**

| Items | Rstatistic | Sig | Rtable | Information |
|---|---|---|---|---|
| X2_1 | 0.636 | 0.000 | 0.3120 | Valid |
| X2_2 | 0.760 | 0.000 | 0.3120 | Valid |
| X2_3 | 0.781 | 0.000 | 0.3120 | Valid |
| X2_4 | 0.679 | 0.000 | 0.3120 | Valid |
| X2_5 | 0.727 | 0.000 | 0.3120 | Valid |

Source: Results of data processing with SPSS Vers. 26.0.

**Table 3. Validity Test Results for Management Accounting Information System Variables (Y)**

| Items | Rstatistic | Sig | Rtable | Information |
|---|---|---|---|---|
| Y_1 | 0.812 | 0.000 | 0.3120 | Valid |
| Y_2 | 0.806 | 0.000 | 0.3120 | Valid |
| Y_3 | 0.762 | 0.000 | 0.3120 | Valid |
| Y_4 | 0.833 | 0.000 | 0.3120 | Valid |
| Y_5 | 0.767 | 0.000 | 0.3120 | Valid |

Source: Results of data processing with SPSS Vers. 26.0.

In the three tables above it can be seen that the results of data validity show that all questions are valid, because Rstatistic is greater than Rtable = 0,4026 and each statement has a significant correlation (a <0,05), so it can be concluded that all statement items are valid.

### 4.1.2. Reliability Test

**Table 4. Reliability Test Results**

| Variable | Cronbach Alpha | Reliability | Results |
|---|---|---|---|
| Business strategy | 0.815 | 0.70 | Reliable |
| Organizational culture | 0.765 | 0.70 | Reliable |
| Information Systems Management Accounting | 0.853 | 0.70 | Reliable |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the reliability test results in the table above, the Cronchbach Alpha value for the business strategy variable is 0.815, the organizational culture variable is 0.765, and the management accounting information system variable is 0.853. These results indicate that the Cronchbach Alpha value is > 0.70. So, it can be concluded that the respondents' answers to each questionnaire are reliable.

### 4.1.3. Normality test

**Table 5. Kolmogrov One-sample Normality Test Results**

| One-Sample Kolmogorov-Smirnov Test | | |
|---|---|---|
| | | Unstandardized Residual |
| N | | 40 |
| Normal Parameters, [b] | Means | ,0000000 |
| | Std. Deviation | 1.82467552 |
| Most Extreme Differences | Absolute | ,114 |
| | Positive | .085 |
| | Negative | -,114 |
| Test Statistics | | ,114 |
| asymp. Sig. (2-tailed) | | ,200[c,d] |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the table above, the results of the normality test using the Kolmogornov-Smirnov method show that the Asymp. Sig. (2-tailed) is 0.200 greater than the significant level of 0.05 or (0.200 > 0.05). Thus, it can be said that the Kolmogrov-Smirnov normality test with normally distributed data.

### 4.1.4. Multicollinearity Test

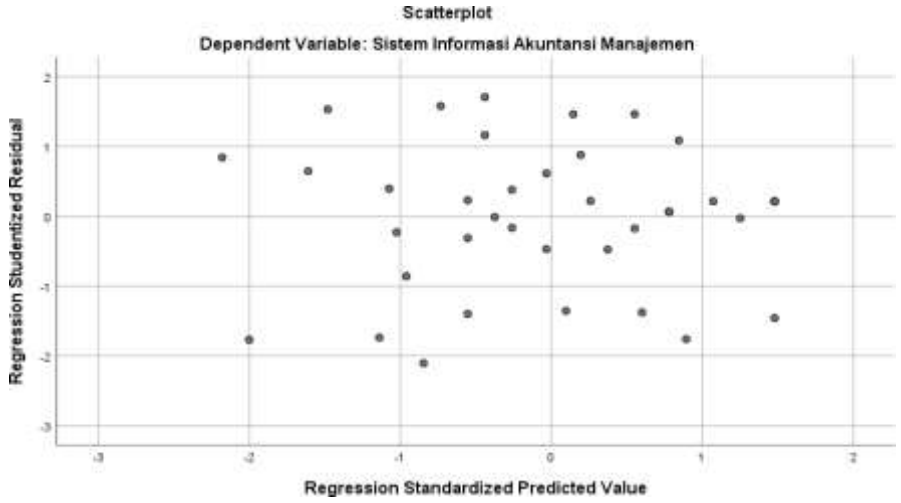
**Table 6. Multicollinearity Test Results**

| Coefficients[a] | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | tolerance | VIF |
| | | B | std. Error | Betas | | | | |
| 1 | (Constant) | -.586 | 2,643 | | -,222 | ,826 | | |
| | BUSINESS STRATEGY | ,282 | ,180 | ,241 | 1,567 | ,126 | ,401 | 2,496 |
| | ORGANIZATIONAL CULTURE | ,726 | ,185 | ,604 | 3,927 | ,000 | ,401 | 2,496 |
| a. Dependent Variable: MANAGEMENT ACCOUNTING INFORMATION SYSTEM | | | | | | | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the table above, the multicollinearity test results show that the value for business strategy (X1) is a tolerance value of 0.401 > 0.10. Organizational culture value (X2) is 0.401 > 0.10. Then the VIF value of the business strategy variable (X1) is 2.496 > 10.00. The VIF value of the organizational culture variable (X2) is 2.496 > 10.00. So from this statement there is no problem with the multicollinearity test.

### 4.1.5. Heteroscedasticity Test




Source: Results of data processing with SPSS Vers. 26.0.

**Figure 1. Heteroscedasticity Test Results – Scatterplot**

In the image above, the scatterplot shows that the data points are spread around the number 0 and the distribution of the data points is not in the form of a pattern, and the points do not gather downwards or only upwards. As such, these results indicate that there is no heteroscedasticity problem with the scatterplot image test.

### 4.1.6. Multiple Linear Regression Analysis Test

**Table 7. Multiple Linear Regression Test Results**
**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | Q | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Betas | | |
| 1 | (Constant) | -.586 | 2,643 | | -.222 | .826 |
| | Business strategy | .282 | .180 | .241 | 1,567 | .126 |
| | Organizational culture | .726 | .185 | .604 | 3,927 | .000 |
| a. Dependent Variable: Management Accounting Information System | | | | | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the table above the results of the calculation of the regression model with a constant value of -0.586 and a regression coefficient value of 0.282 X2, 0.726 X3. So the regression equation is Y management accounting information system = -0.586 + 0.282 X1 + 0.726 X2. From the regression model equation above, it can be explained in detail about the effect of each independent variable, namely the influence of business strategy and organizational culture on the dependent variable, namely the management accounting information system.

1) The constant (a) has a negative value of -0.586, where the independent variable, namely the influence of business strategy (X1), organizational culture (X2) on the management accounting information system (Y), has a value that is equal to zero. Then the dependent variable of the management accounting information system is -0.586.
2) The variable regression coefficient of the influence of business strategy (X1) is 0.282 which has a positive value on the management accounting information system. organizational culture (X2) the regression coefficient of 0.726 indicates that the organizational culture variable (X2) has a positive effect on the management accounting information system (Y).

### 4.1.7. Correlation Coefficient Test and Determination

**Table 8. Correlation Coefficient and Determination Test Results**

| Model Summary[b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | std. Error of the Estimate |
| 1 | ,806[a] | ,649 | ,630 | 1,873 |
| a. Predictors: (Constant), ORGANIZATIONAL CULTURE, BUSINESS STRATEGY<br>b. Dependent Variable: MANAGEMENT ACCOUNTING INFORMATION SYSTEM | | | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the table above shows the results of the analysis of the coefficient of determination or R Square of 0.649 or 64.9% indicating that the management accounting information system variable can be explained by the variables of business strategy and organizational culture, while 0.351 or 35.1% is the remaining value of other variables

outside the research This is able to explain the variables of management accounting information systems.

### 4.1.8. Hypothesis test

1) Partial Test (T-Test)

**Table 9. Partial Test (T-Test)**

| Coefficients[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Betas | | |
| 1 | (Constant) | -.586 | 2,643 | | -,222 | ,826 |
| | STRATEGI BUSINESS | ,282 | ,180 | ,241 | 1,567 | ,126 |
| | ORGANIZATIONAL CULTURE | ,726 | ,185 | ,604 | 3,927 | ,000 |
| a. Dependent Variable: MANAGEMENT INFORMATION SYSTEM | | | | | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on the table above, it can be explained that the business strategy variable has the result of the tstatistic test < ttable of 1.567 < 2.024 with a significance of 0.126 > 0.05. So it can be said that the business strategy has no effect on the management accounting information system. Then the first hypothesis (H1) is rejected, business strategy has no effect on the management accounting information system.

Meanwhile, the organizational culture variable shows that tstatistic > ttable is 3.927 > 2.024 with a significance of 0.000 <0.05. Hence, it can be said that organizational culture influences the management accounting information system. Then the second hypothesis (H2) is accepted, organizational culture influences the management accounting information system.

1) Simultaneous Test (F Test)

**Table 10. Simultaneous Significant Test Results (F Test)**

| ANOVA[a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | Df | MeanSquare | F | Sig. |
| 1 | Regression | 240,052 | 2 | 120,026 | 34,201 | ,000[b] |
| | Residual | 129,848 | 37 | 3,509 | | |
| | Total | 369,900 | 39 | | | |
| a. Dependent Variable: MANAGEMENT INFORMATION SYSTEM | | | | | | |
| b. Predictors: (Constant), ORGANIZATIONAL CULTURE, BUSINESS STRATEGY | | | | | | |

Source: Results of data processing with SPSS Vers. 26.0.

Based on Table 10 the results of the F test show the results that the influence of business strategy and organizational culture on the management accounting information system shows the results of a simultaneous effect. It can be seen from the F test that

Fstatistic > Ftable or 34.201 > 3.24 with a significant value of 0.000 <0.05. So in conclusion business strategy and organizational culture have a positive effect on management accounting information systems.

### 4.2. Hypothesis Discussion

#### 4.2.1. Business Strategy Has No Effect on Management Accounting Information Systems.

After testing, the results obtained partially on business strategy variables on management accounting information systems have tstatistic < ttable of 1.567 < 2.024 with a significance of 0.126 > 0.05. So it can be said that the business strategy has no effect on the management accounting information system. Then the first hypothesis (H1) is rejected, business strategy has no effect on the management accounting information system.

The results of the T test on the business strategy variable in this study have a significant value of 0.126 so that this variable has no effect on the management accounting information system, because the significant value is greater than 0.05. With these results, accounting information has no effect on the management accounting information system is rejected.

This study whose results are in line with Margareta & Erma Setiawati (2019), which states that business strategy has no significant effect on management accounting information systems. As for research that is not in line or contradictory Wulandari et al. (2020) which stated the result that business strategy has an effect on management accounting information systems. Supported research to the contrary Nurabiah et al. (2021) which states the results of influential accounting information systems as a driving factor for management accounting information systems. This research is in line with research conducted by Puspitawati & Anggadini (2019), where the research conducted stated that business strategy has no significant effect on the management accounting information system.

#### 4.2.2. Organizational Culture Influences Management Accounting Information Systems

Organizational culture variable that the results of tstatistic > ttable is 3.927 greater than 2.024 with a significant 0.000 less than 0.05. So it can be said that organizational culture influences the management accounting information system. So from testing the second hypothesis (H2) is accepted, organizational culture influences the management accounting information system. Hasibuan et al. (2023) states that a management accounting information system is a system that can provide information resulting from a series of activities to collect, record, store, process and prepare accounting reports that can be used to make decisions by both internal and external users to address business strategies. Then the role of business strategy in the organization forms the structure of the Management accounting information system (SIAM) as well as the role of the IT world which processes computer-based accounting information systems, forms of supervision in accounting information systems, system techniques and documentation, transaction processing system components, computer hardware and software, methods data and file processing, and production and financial cycles, as well as the accounting information system control structure. Taboroši & Kovačević (2021) which was carried out by partially testing the hypothesis of organizational culture variables resulting that organizational

culture influences management accounting information systems.

### 4.2.3. Business Strategy and Organizational Culture Influence on Management Accounting Information Systems

The total number of positive results after doing multiple tests simultaneously was 34,201, with a significance level of 0.000. The first hypothesis (H1) is approved due to the p value being less than 0.005. This suggests that a company's management accounting information system will be more effective if the company's strategy and culture are strong, and vice versa. Hasibuan et al. (2023) states that the power of business culture is able to put pressure on business units in an industry, resulting in environmental uncertainty for strategic business units to earn profits, namely, (1) customer strength, (2) supplier power, (3) threat of substitute products, (4) ) the threat of new entrants in the market and (5) the intensity of competition.

Furthermore Hartati (2023) states that trust in the new accounting information system reflects who the individual users are about the belief that the current accounting information system is indeed better than the previous system. Reinforced by the research of Puspitawati et al. (2023) stated that trust in the accounting information system is necessary for information system users so that they feel that the new system can improve managerial performance in carrying out organizational activities. This research is in line with previous research which was previously conducted by Maelani et al. (2021) with research results showing that business strategy and organizational culture simultaneously affect the management accounting information system. The research results of Puspitawati & Anggadini (2019) state that an accounting information system that is trusted by individuals will result in a better level of performance achievement by individuals. A high-quality system will affect the user's trust that with this system the tasks at hand will be completed more quickly and easily. Because the tasks are relatively easy and fast to do, it is expected that managerial performance will also increase.

## 5. CONCLUSION

From the results of the study, it can be concluded that awareness of the importance of improving the quality of company management accounting information systems and a consideration for developing new business initiatives or new strategic changes that further increase employee productivity. New information on the issue of developing business strategy and organizational culture on corporate management accounting information systems. The management accounting information system owned by the company is not perfect, there are gaps in the system owned by the company which causes a decrease in performance thereby affecting the management accounting information system related to organizational culture and business strategy. The measurement results of the outer research model show that the indicators are used to mean, has good consistency and provides sufficient information in measuring the variables of User Competence, Use of Financial Applications and Quality of SME Financial Reports in West Java Province. Furthermore, the measurement results from the inner model show that the variables of user competence and the use of financial applications have been shown to have a significant positive effect on business strategy when compared to the variable use of management accounting information system applications.

The study found that in South Sumatra, management accounting information systems are heavily influenced by organizational culture, and that improving this

influence has a measurable impact on businesses. Quality management accounting information system applications are produced by business strategists who have the knowledge, skills and experience to use available management accounting information system applications. Using an effective management accounting information system application, the application supports the successful implementation of digitizing management accounting information system applications. Society 5.0 carries the idea of harmonization between IT and humans as IT users. Integration in the concept of society 5.0 is a solution to foster a balance in the application of management accounting information systems for business progress and is a solution to the reduction of organizational culture due to low human resources who understand business digitalization practices.

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