

## **Influence of Organizational Culture, Competence and Management Accounting Information System on Company Performance with Corporate Governance as Moderating Variables**

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### ABSTRACT

This study aims to determine the influence of organizational cultural relationships, competencies and management accounting information systems on the performance of companies with corporate governance as moderating variables. The sample of 204 respondents divided into 4 Sharia financial institutions, namely Sharia banking, sharia multifinance, sharia insurance and Baitul Maal Wa Tamwil. This study found that corporate governance variables and management accounting information system variables have a positive and significant influence, while the other two variables namely organizational culture and competence have a positive but insignificant influence. The corporate governance as a moderating variable strengthens the relationship of organizational cultural variables and competencies although not significant. Corporate governance does not strengthen the relationship between management accounting information systems to the company's performance.

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## INTRODUCTION

According to Astuti (2019) and Fahdiansyah & Anas (2017), the pace of technological advancement has increased, particularly in the area of communication (Azizah Mutiara, 2020; Rayuwati, 2016). One of these communication technologies' effects is the advancement of data processing. The advancement of information technology has greatly aided in the improvement of the accounting information system (SIA) in the field of accounting (Insani, 2017; Setiawati, 2007). An accounting information system, or SIA for short, is one of the sources of financial data that interested parties in the business require. According to Nurhayati (2018) and Rachmani et al. (2019), both internal and external stakeholders are interested in using financial information. Management at all levels of the organization and operational specialists are examples of internal users.

The amount of internal and external information system users who are dissatisfied with the functionality of the systems the organization has built or implemented is a common occurrence. The network is the primary issue with the information system; it is frequently unstable, which slows down employee data entry (Mokodompit & Wuriasih, 2017; Putra et al., 2020). Employees were forced to devote more time for their jobs as a result of the issue. From the initial time of  $\pm 1$  minute, the user-initiated additional load time can reach  $\pm 10$  minutes. Naturally, this will make the employee's work activity less than ideal.

From the perspective of organizational culture, a strong and well-established organizational culture can significantly benefit the members of the organization by providing a clear and simple understanding of a resolved issue. Members of an organization's culture have a significant impact on their attitudes and actions (Arachim, 2018). There is a lot of evidence to suggest that an organization's success is due to its strong culture that makes it more confident and ultimately more effective (Faisal & Augustine, 2020). In an era of globalization that is very loaded with change (Mulyadi, 2015; Wahyuni et al., 2014), The existence of a flexible organizational culture becomes more and more important in an era where changes are frequently so quick and extremely unpredictable but have a significant impact on the organization's future. When predicting the changes that an organization will undergo, strategy must also take into account the cultural elements that have already existed, whether the strategy is in line with current values, or whether those values are specifically detrimental to the organization's future.

It is a common occurrence in corporate organizations nowadays to use the term "organizational culture," which means that a company's organizational culture reflects its personality. Some companies even display their organizational culture in interesting places. For instance, close to where staff members serve clients or in front of the office entrance. According to certain research, the organizational culture has a significant impact on employee work satisfaction, performance, productivity, and other factors, (Huang & Wang, 2013; Riani & Atkinson, 2001)

Efforts to improve the company's performance are also required through adequate competence (Chandra & Augustine, 2019). Competence has a very

important role (Fadhilah, 2018; Horri, 2021; Sumarna, 2020), because in general competence concerns one's basic ability to do a job that is based on skills and knowledge. Competency-based human resources can boost capacity and lay the groundwork because employees' knowledge, skills, and mental and productive character will all be able to meet the demands of their jobs if they possess the appropriate competencies. They will always be prepared to adapt to the needs of the organization without losing their identity if they have a strong sense of value ownership. Simply said, competence is a quality that the greatest workers possess in order to succeed.

The implementation of good corporate governance is believed to improve the company's performance (Rahmawati, I.A., Rikumahu, Brady., dan Dillak, 2017; Rikumahu, 2017; Riyadi et al., 2017). This statement can be found in the focus of corporate governance in almost all countries. Example (Dey & Fricker, 1994) suggest that effective corporate governance in the long term can improve the company's performance and benefit shareholders. The improvement in the company's performance is not only for the benefit of shareholders but also for the public benefit.

Studies on how good corporate governance affects performance have been carried out. (Sandraningsih & Putri, 2015) According to the findings of his research, a company's performance is positively impacted when the concepts of good corporate governance are applied. The study's findings are consistent with the research (Elyanto & Syairudin, 2017; Ginoga, 2017; Magdalena et al., 2018; Triadi & Suputra, 2016) that the principles of Good Corporate Governance positive effect on employee performance. Therefore, this study takes the title Influence of Organizational Culture, Competence And Information System Accounting Management On Company Performance With Corporate Governance As Moderating Variables.

## LITERATURE REVIEW

### *Organizational Culture*

Experts, (Heck & Marcoulides, 1993) defining the culture of the organization is a postulation of important factors in determining the level of the results of an organization. Hypotheses that tend to be built with regard to this, when an organization can conduct a process with a strong culture with a good integration, effective set of specific values, beliefs and patterns of behavior, it will improve the performance and productivity of the company. (Hatch & Erlich, 1993; Schein, 1995) define culture as assumptions, values, artifacts that affect an Organization. Organizational culture is an embodiment in an effort to maintain individual desires and behaviors in building perceptions (Oswald et al., 1994)

Several components of the organization's culture (Dartey-Baah, 2013; de Oliveira Sanches et al., 2021; Pereira & Malik, 2018) Among other things: The organization's members and groups behave according to basic assumptions. Beliefs that are accepted and contain values that can be expressed through slogans or mottos, fundamental presumptions, the overarching goals of businesses or organizations, business philosophies, or business principles. leaders or teams of creators and the organization's cultural evolution. Guidelines for problem-solving that focus on two primary areas: internal integration and

adaptation to external challenges. sharing of values, in opposition to what an individual finds most desirable, superior, or useful. As a guide for how to conduct and behave within the organization or corporation, new members must be taught the fundamental assumptions and ideas that the organization's members have adopted through devolution (the learning process).

Culture is shaped by 5 basic dimensions that directly affect the value of value in an organization. (Geert Hofstede, 2011; Morrill, 2008; Robbins & Judge, 2013). The five dimensions of the culture, among others: Power distance, (G. Hofstede, 1993), Uncertainty avoidance. Individualism and collectivism. Longterm and shortterm orientation, Masculinity or Femininity (Geert Hofstede, 1991) but refers to (Robbins & Judge, 2013) become dimensions Quantity of life and Quality of life. (O'Reilly et al., 1991) explaining in an effort to investigate the culture of the organization required investigation of dimensions, including: Innovation and risk taking. Attention to detail, goals on results orientation, HR-oriented, Team-oriented or individual. Level of aggressiveness, Level of stability. (Cameron & Quinn, 1995; Denison & Mishra, 1995) Describe the various aspects of organizational culture, including the focus on strategy, personnel management, organizational glue, dominant traits, and leadership styles. Success factors.

### ***Competence***

Competence is a collection of attitudes, abilities, and knowledge that influence the majority of jobs or duties, are correlated with performance in those roles, can be assessed using acceptable criteria, and can be enhanced through training and development initiatives. Competence is seen in the way a person behaves at work. Competencies have characteristics or characteristics used to distinguish between someone who performs well with someone who performs on average or someone who has effective behavior and ineffective behavior. competency characteristics for the organization, can help the recruitment process, selection, determining rewards, human resource development and performance assessment. (Steele et al., 1993b) explain there are 5 (five) competency characteristics, are as follows: 1. Motive ; 2. Traits; 3. Self-Concept); 4. Knowledge); 5. Skill.

### ***Management Accounting Information System***

Management accounting information system is also a reflection of the poetry of management planning which is to provide information for decision making, motivate manager behavior and as a tool to improve efficiency (Belkaoui, 1980). (Chenhall & Morris, 1986) stated that there are four characteristics of management accounting information system, namely broadscope, aggregation, timeliness and integration .

according to (Mouritsen et al., 2001) Management accounting system has three general objectives, namely:

1. Provide information used in the calculation of the cost of goods services, products and other purposes that management wants.
2. Provide information used in the provision, control, evaluation, and continuous improvement.

### 3. Provide information for decision making.

According to these three goals, managers and other users can obtain and understand management accounting information. They can use management accounting data to assess performance, identify issues, and find solutions. Furthermore, businesses that provide goods and services also need management information, thus the need for information is not just confined to industrial enterprises.

#### *Corporate Governance*

Some researchers like (Abu-Tapanjeh, 2009; Bhatti & Bhatti, 2010) corporate governance in an Islamic perspective with Islamic Corporate Governance (ICG) (Bhatti & Bhatti, 2010). According to (Lloyd-Jones et al., 2005) there are two properties of Islamic Corporate Governance. First, Islamic law should be cited in all facets of business, ethics, and society. Second, business ethics and Islamic economic and financial principles – such as those pertaining to zakat orders, the ban on usury, the ban on speculation, and directives to create a profit-and-loss-sharing economic system – should also be included in the definition of Islamic corporate governance. In Islamic financial institutions, the term "corporate governance" refers to pertinent Islamic ethics and principles, such as the proscription of usury, maysir, and gharar, as well as the practice of engaging in ethical behavior by respecting decency, justice, diligence, competence, and the interests of stakeholders, as well as healthy competition, openness, confidentiality, price, and fair wages. The principles of GCG that must be applied include transparency, accountability, professionalism, fairness, and responsibility, as stated in Bank Indonesia Regulation No. 11/33/PBI/2009.

#### *Company Performance*

Performance is what a person accomplishes when performing his or her obligations based on opportunities and efforts. Performance is the result of a person's ability to complete tasks depending on their level of skill, experience, seriousness, and time in accordance with previously established standards and criteria (Hasibuan, 2011). The advantages of performance evaluation, as stated by Yuwono (2008:29) An effective approach for measuring performance has the following advantages: (1) Monitoring performance in relation to customer expectations in order to strengthen the company's relationship with its clients and engage all employees in the endeavor to satisfy them. (2) Encourage staff members to act as a network of internal clients and vendors. (3) Recognize different types of waste and support initiatives to cut them down. (4) To expedite the organization's learning process, make the strategic objectives – which are typically still vague – more specific. (5) Foster agreement to change by rewarding the desired behavior.

The Company is a wealth creator, the company's performance is measured by its ability to generate wealth (Hasibuan, 2011). To face a highly competitive business environment, there are two attributes that become the benchmark of the company to generate wealth, namely: (1) Financial Performance (Kurniawati et al., 2020; Rudiwantoro, 2020) i.e. knowing the liquidity level, knowing the solvency level, knowing the level of rentability, knowing the level of stability. (2)

Non-Financial Performance Non-financial performance is performance (success) which is judged not based on the measures of numbers in units of value of money such as the presence of company employees, product quality and customer service. This is one of the many aspects of business that cannot be evaluated with financial performance, because performance measurements take not only financial actions but also non-financial actions. (Chandra & Augustine, 2019; Kurniawati et al., 2020; Rudiwantoro, 2020)

### *Hypothesis Development*

Because the literature on this topic assumes that organizational culture has a direct relationship with performance (Faisal & Augustine, 2020; Gölgeci et al., 2019; Juliningrum & Sudiro, 2013), it has an impact on employee attitudes and behaviors. Additionally, the resource-based view of the organization emphasizes that organizational culture is a fundamental source of competitive advantage. The literature on the topic emphasizes that different cultures have different effects on performance. In a study conducted in a number of U.S. organizations, Gordon & DiTomaso (1992) examined the impact of cultural orientation and flexibility versus constancy on economic performance, reporting that organizations that emphasize flexibility have higher economic output than organizations that emphasize stability. Another study by Deshpande et al. (1993) in several Japanese firms verified that market culture is linked to good performance while ad-hocracy, hierarchical, and klauen cultures are linked to bad performance. Other studies (Cameron & Quinn, 1995; Denison & Mishra, 1995) use different cultural traits that may be associated with the CVF model, such as expressing behavior, adaptability, engagement, mission, and consistency that correspond to different types of cultures, such as the previously mentioned adhocracy, clan, market, and hierarchical cultures. According to a study by Denison and Mishra (1995), cultural characteristics are linked to subjective metrics including quality, employee satisfaction, and overall performance. A study on several Russian organizations was carried out by (Fey & Denison, 2003), and the results were connected to those of the similar studies of the US companies. Although the market culture is crucial from an American perspective, it was discovered that the best attribute of effectiveness that can be implemented from a Russian perspective is the organization's participation and flexibility with an elastic presentation. Likewise, a Hong Kong study by Lee et al. (2004) found that adaptability, a characteristic of an adhocracy culture, is more closely linked to performance. Although hierarchical cultures consistently exhibit a greater resistance to change and adaptation, some earlier research (Chenhall & Morris, 1986; Denison & Mishra, 1995; Fey & Denison, 2003; Gordon & DiTomaso, 1992) shows that culture has a substantial impact on performance.

H1 Organizational culture has a positive influence relationship on the Company's performance.

H4 Corporate Governance strengthens the relationship between organizational culture and Company Performance.

One of the most crucial elements in accomplishing the objectives of the organization is competence, which is the foundation of people's traits and is connected to how well they perform at work. To determine the expected level of success for the good or average category, the level of competence must be determined. The identification of the necessary competencies will undoubtedly serve as a foundation for assessing the performance of the business. When competence is present, human resources are viewed as valuable assets with a tendency to be viewed as unique individuals who require development. As a result, the role of human resources will be valued more and more, particularly in terms of competence, and those who are valued will give their all to provide the best results for the agency or organization. Prior studies have demonstrated that skill determinants impact business performance (Adiputra & Mandala, 2017; Kesumah & Pringgabayu, 2018; Siswanto, 2021).

H2 Competence has a positive influence relationship on the Company's Performance

H5 Corporate Governance strengthens the relationship of competence to the Company's Performance.

A system is set up to satisfy the information needs of both internal and external stakeholders. Both internal and external parties will find this system to be a valuable source of information. The system created for a business can be processed manually, without the use of any auxiliary equipment, or with the aid of computers and basic bookkeeping equipment. (Mia & Clarke, 1999) claims that managers and organizations may develop and carry out their strategies in response to the competitive environment with the aid of management accounting information systems. It is believed that the management accounting information system can offer monitoring and benchmarking data from internal and historical data, which is what management accounting information systems often generate.

H2 Management accounting information systems have a positive influence relationship on Company Performance

H6 Corporate Governance strengthens the relationship between management accounting information systems and Company Performance.

## **METHODOLOGY**

Researchers used this research model to prove empirical and analyze Organizational Culture, Competencies, and Management Accounting Information System on Corporate Performance of Sharia financial institutions with corporate governance as moderating variables. The population in this study is classified into a limited population, where the population in this study is employees who work in Sharia financial institutions such as Sharia banking, sharia multifinance, Sharia insurance, baitul mall wa tamwil. One method for analyzing nonlinear data is to employ PLS-SEM analysis. Because it disproves the presumptions of OLS (Ordinary Least Squares) regression, such as that data must be distributed normally across multiple variables and that there are no issues with multicollinearity between exogenous variables, partial least squares is a potent analytical technique that is frequently referred to as soft modeling (Ghozali dan Latan, 2015).

## RESEARCH RESULT

The number of respondents in this study amounted to 204 people who held positions as Account Officer Funding officer, Costumer Service officer, Head Teller, Back Office, Marketing Manager, Operational Manager and respondents who did not give answers. The details of respondents based on respondent position based on the grouping of Sharia financial institutions can be seen in the following table: Bank consists of 129 people, Multifinance there are 21 people, for Insurance 27 people and BMT / Cooperative 27 people.

Table 1. Respondents by Job

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Account Officer	9	4,1	4,4	4,4
	Funding officer	10	4,6	4,9	9,3
	Costumer Service officer	3	1,4	1,5	10,8
	Head Teller	6	2,8	2,9	13,7
	Back Office	22	10,1	10,8	24,5
	Manager Marketing	36	16,5	17,6	42,2
	Operations manager	21	9,6	10,3	52,5
	Doesn't give an answer	97	44,5	47,5	100,0
	Total	204	93,6	100,0	
Missing	System	14	6,4		
Total		218	100,0		

Judging by gender, respondents were more dominated by male managers than female managers. Of the 204 respondents, 162 were male and 42 were female. The grouping of respondents by gender is intended to determine how many employees work in strategic positions between men and women. In general it can be known that men are more numerous than women. This is because men are more as pemimpin not only in the family but also in the workplace in accordance with Islamic law. The details of respondents by gender are as follows:

Table 2. Respondents by Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	162	74,3	79,4	79,4
	Female	42	19,3	20,6	100,0
	Total	204	93,6	100,0	
Missing	System	14	6,4		
Total		218	100,0		

Source : Data processed

Table 3. Respondents by Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	30 - 35	96	44,0	47,1	47,1
	36 - 40	66	30,3	32,4	79,4
	41 - 45	18	8,3	8,8	88,2
	More Than 45	24	11,0	11,8	100,0
	Total	204	93,6	100,0	
Missng	System	14	6,4		
Total		218	100,0		

Source : Data processed

Based on the level of education and working period, male and female respondents on average have a Bachelor's degree level with a working period of more than three years. The level of education can affect a person's behavior. The higher the level of education, the more mature speech, deeds and thoughts. In this study to capture competence, technology used on the phenomenon studied, it is necessary to think maturity and analyze the level of questions asked to obtain rational answers. This is the argument of researchers to capture respondent data through the level of education. Details of the respondent's education and working period are seen in table 4.4 below: 86011152468

Table 4. Respondents Based on Education and Working Period

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor	156	71,6	76,5	76,5
	Magister	42	19,3	20,6	97,1
	Doctoral	6	2,8	2,9	100,0
	Total	204	93,6	100,0	
	Missing	System	14	6,4	
Total		218	100,0		
Valid	Less than 5 years	78	35,8	38,2	38,2
	5 - 10 years	81	37,2	39,7	77,9
	11 - 15 years	24	11,0	11,8	89,7
	16 - 20 years	9	4,1	4,4	94,1
	More than 20 years	12	5,5	5,9	100,0
	Total	204	93,6	100,0	
Missing	System	14	6,4		
Total		218	100,0		

The following are presented the results of statistical calculations for statistical testing purposes in accordance with the draft hypothesis that has been described earlier. The hypothesis tested in this study is related to the influence of Organizational Culture, Competency and Management Accounting Information System on Company Performance With Corporate Governance As Moderating Variables. Hypothesis testing is conducted with SEM processing using the following PLS programs:

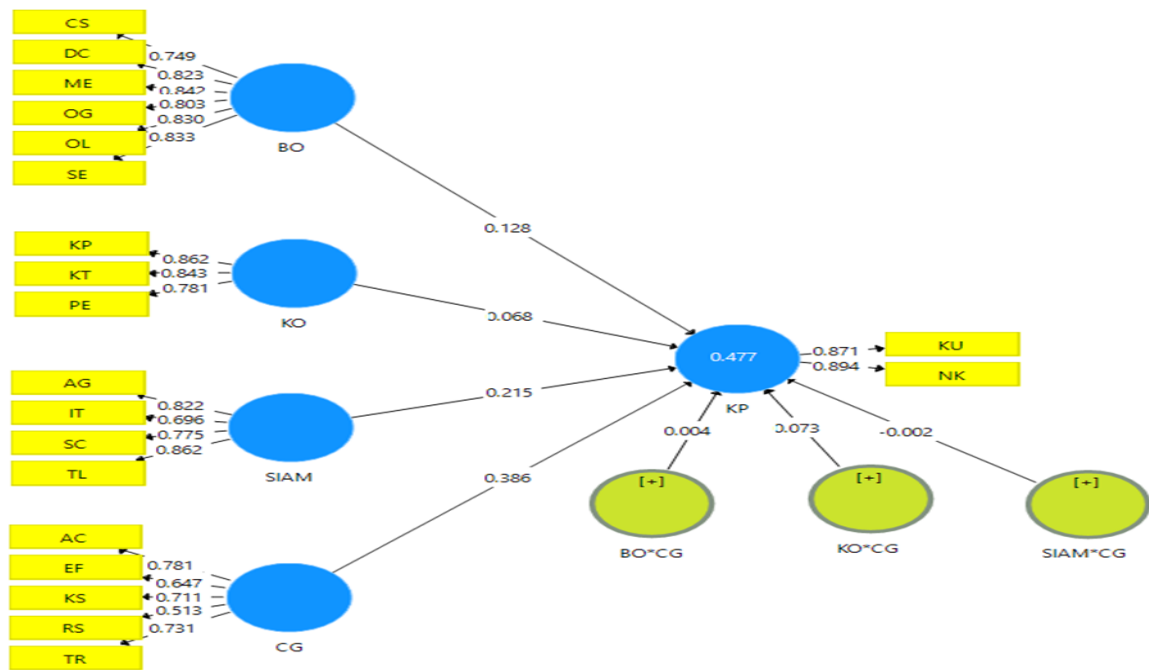


Figure 1. Conceptual Framework

Table 4. Interaction Model

influence	theory	Estimate	STDEV	T-Stat	Prob (2 Tail)	Prob (1 Tail)	conclusion
BO -> KP	+	0.128	0.117	1.095	0.274	0.137	Insignificant positives
BO*CG -> KP	+	0.004	0.103	0.034	0.973	0.487	Insignificant positives
CG -> KP	+	0.386	0.068	5.645	0.000	0.000	Significant positives
KO -> KP	+	0.068	0.076	0.890	0.374	0.187	Insignificant positives
KO*CG -> KP	+	0.073	0.076	0.968	0.334	0.167	Insignificant positives
SIAM -> KP	+	0.215	0.085	2.540	0.011	0.006	Significant positives
SIAM*CG -> KP	+	-0.002	0.066	0.030	0.976	0.488	Negatives are insignificant

Description: Significance \*\*\*1%; \*\*5% and \*10%

BO/OC = Organizational Culture

KP/CP = Company Performance

CG = Corporate Governance

SIAM/MAIS = Management Accounting Information System

## DISCUSSION

Based on the table above, it appears that corporate governance variables have a significant influence on the company's performance with a profitability value (2 Tail) of 0.000 and Profitability (1 Tail) of 0.000 below the prob value of 0.05. Significant positive impact results are also found in the management accounting information system variables against the company's performance with prob values of both 2 tail and 1 tail below 0.05 and a statistical t value of

2,540 marked positive. For cultural variables the organization has a positive influence with a value of T-Stat 1,095 with a prob value of 2 tail and prob 1 tail has an insignificant result with a result for prob 2 tail as large as 0.274 and prob 1 tail of 0.137. With Corporate Governance as a moderating variable also strengthens the relationship between organizational cultural variables to the company's performance but not significant. This is seen that the static t with a value of 0.034 is positive with a prob value of 2 tail 0.973 and a prob of 0.487.

Competency variables have a positive influence on the company's performance with a statistical t value of 0.890 with a prob value of 2 tail of 0.374 and a prob value of 1 tail of 0.187 indicating the insignificance of the positive influence of competency variables on the company's performance. Similarly, when the addition of corporate governance variables as moderating variables between competency variables to the company's performance with results has an insignificant positive influence this is seen from the prob 2 tail and prob 1 tail above the prob value of 0.05. While the management accounting information system with the addition of corporate governance as a moderating variable found negative results are not significant to the company's performance.

To estimate or predict the value of independent variables (Y) it is necessary to calculate other variables that affect Y. thus between dependent and independent variables certainly have a relationship or correlation. In this study dependent or bound variables (Y) are the performance of the company, furthermore independent or free variables are the culture of organization, competence, management accounting information system and corporate governance. The results of the analysis are as follows: From the above output it appears that the collation that occurs between free variables against bound variables is known to be  $R^2 = 46.2\%$  value, this indicates that free variables (organizational culture, competence, accounting information systems and corporate governance) have a relationship to bound variables (company performance). The relationship that occurs is positive and in the direction of a strong relationship level. Positive because it is not negative value, because it is positive then it is said in the direction of achievement if the variable (X) increases, then the variable (Y) also increases

## CONCLUSIONS AND RECOMMENDATIONS

From the results of research and discussion conducted in chapter four above, related to the influence of organizational culture, competence, and management accounting information system on the performance of companies with corporate governance as moderating variables, it can be drawn some conclusions from the results of the study. The conclusions of this study are as follows:

1. Organizational culture has an insignificant positive effect on the company's performance
2. Corporate Governance has a significant positive effect on the company's performance
3. Competencies have no significant positive effect on the company's performance

4. Management accounting information system has a significant positive effect on the company's performance
5. Corporate governance strengthens the organization's cultural relationship to the company's performance
6. Corporate governance strengthens competency relationship to company performance
7. Corporate governance weakens management's accounting information system relationship to company performance

The limitations of this research are all research variables, namely organizational culture, competence, accounting information system, corporate governance and company performance by using questionnaires, so that the data obtained is the perception of respondents. Respondents' answers in questionnaires had high subjectivity. Another limitation of this study is that the test results of the model produced a coefficient of determination ( $R^2$ ) of 46.2% in the Company's Performance (Y1). This shows that the company's performance is influenced by organizational culture, competence, accounting information system, corporate governance while the rest is 43.8% influenced by other variables that are not included in the model tested. From the conclusions and limitations of the research above, the author wants to provide some suggestions that may be useful for some parties. The suggestions in this research are as follows: For practitioners show that corporate governance and management accounting information system is the dominant factor in the company's performance. Therefore, good governance in barengin with management accounting information system is important in the implementation of the company's performance. Without adequate corporate governance and management accounting system of provisions, employees will have difficulty in carrying out obligations to improve the company's performance.

#### **ADVANCED RESEARCH**

Future research should explore the interplay between corporate governance, management accounting information systems (MAIS), and other external factors such as industry regulations, technological advancements, and market dynamics in shaping company performance. Given the subjectivity of questionnaire-based data, future studies could adopt a multi-method approach, incorporating big data analytics, financial performance indicators, and qualitative insights from executive interviews to enhance the robustness of findings. Additionally, investigating sector-specific variations in governance effectiveness could provide deeper insights into how corporate governance mechanisms interact with MAIS across different industries. Employing structural equation modeling (SEM) or machine learning techniques can help uncover hidden patterns and predictive relationships within corporate performance data. Furthermore, exploring the impact of digital transformation on governance practices and MAIS efficiency can provide valuable recommendations for companies seeking to optimize performance through technology-driven governance frameworks.

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