The Influence of Management Accounting Information Systems, Culture Organization and Environmental Uncertainty on Cooperative Performance Dwi Karya Cooperative PT. Great Giant Pineapple

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Abstract

Cooperative performance is measured to see the development or growth of cooperatives in Indonesia. Improving the performance of a business entity, especially managerial, requires a management accounting system. And organizational culture and environmental uncertainty are believed to be able to influence the performance of cooperatives in achieving their goals. The results of this partial test indicate that the management accounting information system has a significant effect, organizational culture does not have a significant effect, and environmental uncertainty does not have a significant effect on cooperative performance. Meanwhile, the results of the simultaneous test of the management accounting information system, organizational culture, and environmental uncertainty have a significant effect on cooperative performance at the Dwi Karya Cooperative of PT. Great Giant Pineapple.

Introduction

In today's era of globalization, the application of management accounting information systems in financial institutions is growing rapidly, not only in banking but also in other financial institutions such as cooperatives. The management accounting information systems used by cooperatives are simpler than those used by banks. Every cooperative must have a vision and mission that aims to make the cooperative better. To realize the vision and mission of each cooperative, a strategy is needed with employee performance in each cooperative itself (Putri and Endiana, 2020). Systems are certainly essential to support a company's resilience. A system is a series of two or more interconnected components that interact to achieve a goal (Romney & Steinbert, 2015).

A cooperative is a business entity established by people/organizations that has the aim of running a business and fulfilling social needs in accordance with the principles of the cooperative itself. Kopkar Dwi Karya is a cooperative located at PT. GGF, where most of the members of this cooperative are employees of PT. GGF itself. Kopkar Dwi Karya is not only a savings and loan cooperative, but this cooperative runs a multi-purpose cooperative which has various business fields in it. The Dwi Karya cooperative employs 98 people and has 4,749 members. It has an information system controlled by the cooperative's IT department. The cooperative experiences annual growth, including the addition of business units. It also experienced a decline in membership in 2021.

In practice, many employees at Kopkar Dwi Karya lack confidence in operating SIAM with existing (unintegrated) information technology. This may be due to some employees' aging age, having previously transitioned from manual financial data processing to electronic processing, making them feel awkward and confused about using information technology such as computers.

By examining the implementation of SIAM at Kopkar Dwi Karya, we can determine whether the management accounting information system developed is effective or not. If the information system at Kopkar Dwi Karya is good, it will be able to compete with other financial institutions by maintaining its excellence and improving the quality of service

to customers. This will ensure that customers remain satisfied with the service provided and do not switch to other financial institutions or cooperatives for transactions.

Accounting and Management Information Systems on Cooperative Performance. Management accounting systems produce useful information for workers, managers, and executives of an organization in making good decisions that will ultimately improve organizational performance. If a manager uses the information provided by management accounting, it will result in improvements in both work and performance. The use of reliable management accounting system information in decision-making will improve performance. However, it does not mean that the management accounting system will guarantee the organization's success in achieving its goals. Environmental Uncertainty Organizational Culture (X_2) Cooperative Performance (Y) Accounting and Management Information Systems (X_1) 24 Management accounting information is used as a tool in achieving company goals. The information provided is used to plan budgets and as feedback to improve company performance, especially managerial. One of the products of the management accounting information system is management accounting information itself, which plays a role in helping predict the possible consequences of various activities such as planning, controlling, and decision-making (Afrianto, 2018). The characteristics of the management accounting system produce very useful information to assist organizational managers in decision-making so that they can further improve their managerial performance. Therefore, this topic is very interesting in accounting research, especially management. Thus, it can be concluded that the main purpose of performance appraisal is to motivate employees to achieve organizational goals and comply with established behavioral standards, to produce desired actions and results ((Setyani, 2015) and (Adaniyah, 2019)).

H_1: Accounting and Management Information Systems influence collaborative performance.

Improving the performance of a business entity, particularly its management, requires a management accounting system. One of the critical roles of a management accounting system is to provide information to the right people in the right way and at the right time. The information generated by a management accounting system can assist managers in controlling activities and reducing uncertainty, thus helping the company achieve its goals. The management accounting information produced by the system can be in various formats that are tailored to management needs in planning, controlling and decision making. Management accounting information is required by various levels of management, including top management, middle management and lower management (Bashirudin, 2015).

Cooperative performance is measured to see the development or growth of cooperatives in Indonesia, consisting of institutions (number of cooperatives per province, number of cooperatives per type/cooperative group, number of active and inactive cooperatives), membership, business volume, capital, assets, and remaining business results. These variables are basically not yet able to accurately reflect the role or share of cooperatives in national economic development. Similarly, the cooperative effect on improving the welfare of members or the community has not been reflected in the presented variables. Internal factors originate from within employees, including job satisfaction and organizational commitment, while external factors originate from outside employees, including leadership, security, and organizational culture at the Dwi Karya Cooperative (KDK). Cooperative performance within the company can be influenced by organizational culture and employee satisfaction. This organizational culture can influence the professionalism of the KDK cooperative's performance, because it can create interactions between employees and behavioral patterns for KDK employees to work well and professionally in utilizing the opportunities provided by their organization.

The Influence of Organizational Culture on Collaborative Performance. Organizational culture is a long-standing habit that is used and applied in work activities as a driving force to improve the quality of work of employees and company managers (Agustin 2020). The benefits of culture explained by Robinns (2006) are that culture can perform several

functions in an organization: 1. Culture plays a role in determining boundaries, meaning that culture creates a very clear distinction between the culture of one organization and another. 2. Culture provides identity to organizational members. 3. Culture facilitates the emergence of commitment to something broader than individual interests. 4. Culture increases the stability of the social system. The results of research on the influence of organizational culture on employee performance are in accordance with research conducted by (Wardani, Mukzam, & Mayowan, 2016) in their study entitled The Influence of Organizational Culture on Employee Performance (Study on Employees of PT Karya Indah Buana Surabaya), the results of their study stated that organizational culture influences employee performance. Research that is in accordance with the r7esults of this study was also conducted by (Novziransyah et. N., 2017) whose results stated that organizational culture variables simultaneously and partially influence employee performance. This study also aligns with the theory proposed by (Rivai, 2013) which states that organizational culture is a framework that guides daily behavior and decision-making for employees and directs their actions to achieve organizational goals.

H₂: Organizational Culture Influences Collaborative Performance.

Environmental uncertainty is a factor that often causes organizations to adjust to their current conditions and the environment. Individuals experience uncertainty because they feel they don't have enough information to predict future conditions (Bashirudin, 2015). A phenomenon related to cooperative performance in previous research (Austin, 2020) is that organizational culture can influence the professionalism of employee performance, as it can create interactions between employees and behavioral patterns that support cooperative performance, enabling them to work well and professionally in taking advantage of opportunities provided by their organization.

Environmental Uncertainty on Organizational Performance. Information is crucial in organizations experiencing high levels of environmental pollution, particularly in planning and control processes. Under high levels of environmental pollution, managers will perceive external and non-financial information as more important and useful in decision-making. Gordon and Narayan conducted a study of senior-level managers from 34 companies in Kansas and Missouri (Rezika, 2017:24). They found that decision-makers who felt closer to the larger environment tended to seek external, non-financial, and supporting information to complement other types of information. Based on the explanation above, the following hypothesis is proposed:

H₃: Environmental Uncertainty Influences Teamwork Performance.

The values adopted in an organization make MSME employees feel comfortable when working, have commitment and loyalty and make MSME employees try harder to improve the professionalism of their performance, and can maintain competitive advantage. Organizational culture is a crucial and effective strategy for organizations in encouraging professional employee performance in Ngingas Village. A strong culture will grow and strengthen the organization, spurring it toward greater development.

Collaborative performance is influenced by a combination of internal organizational factors and external environmental conditions. A Management Accounting Information System (MAIS) provides managers with relevant, timely, and accurate information that supports planning, control, and decision-making processes. An effective accounting information system enables organizations to allocate resources efficiently, monitor performance, and respond to operational challenges in a structured manner.

However, the effectiveness of a management accounting information system cannot be separated from the organizational context in which it is implemented. Organizational culture shapes employee behavior, commitment, and adherence to established procedures, which in turn influences how accounting information is used in managerial

activities. A supportive organizational culture fosters collaboration, accountability, and consistency in decision-making, thus strengthening the impact of accounting information systems on organizational performance.

Furthermore, environmental uncertainty represents external conditions that can impact organizational stability, such as regulatory changes, market dynamics, technological developments, and competitive pressures. Organizations operating in uncertain environments require reliable accounting information and adaptive organizational practices to mitigate uncertainty and manage risk effectively. When considered together, management accounting information systems, organizational culture, and environmental uncertainty form an integrated framework that influences collaborative performance. Based on this theoretical reasoning and previous empirical findings, it is expected that the simultaneous interaction between management accounting information systems, organizational culture, and environmental uncertainty plays a significant role in determining collaborative performance. Therefore, the following hypothesis is proposed:

H$_4$: Management Accounting Information Systems, Organizational Culture, and Environmental Influence Collaborative Performance.

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Methodology

This type of research is quantitative, namely research that analyzes data quantitatively and then interprets a conclusion. Quantitative research is research that uses numbers starting from data collection, interpretation of data, and presentation of results. Then create a description of the situation or event, explain relationships, test hypotheses, make predictions and get the meaning and implementation of a problem that you want to solve (Sugiyono, 2019).

The population in this study was the workforce/employees of the Dwi Karya Cooperative. Meanwhile, the sample in this study consisted of 50 respondents at the Dwi Karya Cooperative. The data collection method in this study was intended to obtain relevant and accurate data related to the problem discussed. The data collection methods were: Library Research , Observation, and Questionnaires. Data analysis in this study used SPSS version 26.

This research method uses:
1. Instrument Quality Test
    a. Validity Test
    The criteria for determining the validity of a questionnaire are as follows:
        1. r $_{count}$ > r $_{table}$ (at level α = 5%), then it can be said that the questionnaire item is valid.
        2. r $_{count}$ < r $_{table}$ (at level α = 5%), then it can be said that the questionnaire item is invalid.
    b. Reliability Test
    Questions that have been declared valid in the validity test will then be determined for reliability by looking at the Cronbach's alpha value. If the Cronbach's alpha coefficient is > 0.60, the instrument used is said to be reliable. Conversely, if the Cronbach's alpha coefficient is > 0.60, the instrument used is considered reliable.
    If Cronbach's alpha < 0.60 then the instrument is declared unreliable (Ghozali, 2018).
2. Descriptive Statistical Analysis
    Descriptive statistical analysis is a process of transforming research data into tabular form for easy understanding and interpretation. Descriptive statistics provide a picture or description of data based on the average (mean), minimum, maximum, and standard deviation values.
3. Multiple Linear Regression Analysis
    Data analysis was carried out using multiple linear regression with the following equation: Y = a + b1X$_1$+

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$b2X_2 + b3X_3$

4. Hypothesis Testing
   a. Simultaneous Test (F Test)
   Proof is done by comparing the $_{calculated}$ F value with the F $_{table}$ at a 5% confidence level and degrees of freedom (*degree of freedom*), df = (nk-1) where n is the number of respondents and k is the number of variables. The testing criteria used are:
      1. If F $_{count}$ > F $_{table}$ then H0 is rejected and Ha is accepted.
      2. If F $_{count}$ < F $_{table}$ then H0 is accepted and Ha is rejected.
   b. Partial Test (t-Test)
   To determine the t-value, the table is determined with a significance level of 5% with degrees of freedom df = (nk-1), where n is the number of respondents and k is the number of variables.
   The testing criteria used are:
      1. If t $_{count}$ > t table then H0 is rejected and Ha is accepted.
      2. If t $_{count}$ < t table then H0 is accepted and Ha is rejected.
   c. Coefficient of Determination (R^2)
   The purpose of this analysis is to calculate the extent of the influence of the independent variable on the dependent variable. The R^2 value indicates how much of the total variation in the dependent variable can be explained by the explanatory variable. The higher the R^2 value, the greater the proportion of the total variation in the dependent variable that can be explained by the independent variable (Ghozali, 2018).

Results and Discussion
Results
1. Instrument Quality Test
   a. Validity Test
   For the r $_{table}$ of this study is 0.278, it can be concluded that the statistics of each indicator for the variables Cooperative Performance (Y), Management Accounting Information System (X1), Organizational Culture (X2) and Environmental Uncertainty (X3) are valid and can be used as research data.
   b. Reliability Test
   Questions that have been declared valid in the validity test will have their reliability determined by looking at the value of Cronbach's alpha, the instrument can be said to be reliable if the Cronbach's Alpha coefficient is > 0.60.
2. Descriptive Statistical Analysis

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	50	30	55	43,22	5,335
X2	50	10	15	13,00	1,414
X3	50	23	42	34,56	3,564
Y	50	31	55	45,30	6,332
Valid N (listwise)	50				

Source: data by researchers in 2023

3. Normality Test

Table 2 Normality Test

	Unstandardized Residual
N	50

Normal	Mean	0.0000000
Parameters [a, b]	Standard Deviation	5.47735342
Most Extreme Differences	Absolute	0.086
	Positive	0.065
	Negative	-0.086
Test Statistics		0.086
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 true significance.

4. Multiple Linear Regression Analysis

Tabel 3 Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,436	11,808		1,561	0,125		
	X_1	0,587	0,161	0,494	3,640	0,001	0,882	1,133
	X_2	0,015	0,580	0,003	0,026	0,980	0,969	1,032
	X_3	0.038	0.241	0.022	0.159	0.875	0.884	1,131

a. Dependent Variable: Y

From table 3 above, the multiple linear regression equation can be compiled as follows:
Y = a + b1X1+ b2X2+ b3X3+ e
Y= 18.436+0.587X1+0.015X2+0.038X3+ e

5. Hypothesis Testing
a. Simultaneous Test (F)

Test Table (F)

ANOVA [a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	494,431	3	164,810	5,157	,004[b]
	Residual	1470,069	46	31,958		
	Total	1964,500	49			

a. Dependent Variable: Y
b. Predictors: (Constant), X_3, X_2, X_1

Based on the test table (F) it can be it is known that the [calculated] F value is 5.157 and a significance value of 0.004. It

can be concluded that $_{the\ calculated\ F}$ > F $_{table}$ is 5.157 > 2.81 and the significance value is 0.004 < 0.05 which This means that there is a simultaneous influence of the variables of management accounting information systems (X1), organizational culture (X2), and environmental uncertainty (X3) on cooperative performance (Y).

b. Partial Test (t)

Test Table (t)

								Coefficients [a]	

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,436	11,808		1,561	0,125		
	X_1	0,587	0,161	0,494	3,640	0,001	0,882	1,133
	X_2	0.015	0.580	0.003	0.026	0.980	0.969	1,032
	X_3	0.038	0.241	0.022	0.159	0.875	0.884	1,131

a. Dependent Variable: Y

1. First Hypothesis Test Results
   Partially, the Management Accounting Information System (X1) has a significant effect on Cooperative Performance, this can be seen from the significance value of 0.001. This significant value is below 0.05. So, it can be said that Ha $_1$ is accepted and H0 $_1$ is rejected.
2. Second Hypothesis Test Results
   Partially, Organizational Culture (X2) does not have a significant effect on Cooperative Performance, this can be seen from the significance value of 0.980. This value of significance is greater than 0.05. So, it can be said that Ha2 $_{is}$ rejected and H02 $_{is}$ accepted.
3. Third Hypothesis Test Results
   Partially, Environmental Uncertainty (X3) does not have a significant effect on Cooperative Performance, this can be seen from the significance value of 0.875. This significance value is more than 0.05. So, it can be said that Ha3 $_{is}$ rejected and H03 $_{is}$ accepted.

6. Coefficient of Determination Test (R^2)

Table 4 Test (R^2)

				Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,502 [a]	0.252	0.203	5,653

a. Predictors: (Constant), X_3, X_2, X_1

b. Dependent Variable: Y

$^{R2\ (R\ Square)}$ value is 0.252 or 25.2 %. This shows that the percentage of influence of Management Accounting Information Systems (X_1), Organizational Culture (X_2), Environmental Uncertainty (X_3) is 25.2%. While the remaining 74.8% is influenced or explained by other factors not included in this research model.

Discussion

The Influence of Management Accounting Information Systems on Cooperative Performance

Management Accounting Information System (X1) has a coefficient value of 3.640 with a significance level of 0.001. These results indicate that the management accounting information system has a significant positive influence on cooperative performance. Information technology can help companies obtain competitive information. Computer processing creates transaction trails. Some computer systems are designed to provide complete transaction trails, useful for audit purposes, in a short timeframe or simply in a computer-readable format. Information technology integrates data from various sources and accelerates the presentation of data needed for decision-making, thus improving managerial performance.

The Influence of Organizational Culture on Cooperative Performance

Organizational culture has a coefficient value of 0.026 with a significance level of 0.980. This means that the organizational culture variable does not have a significant influence on Cooperative Performance. Based on these results, H_2, which explains that organizational culture has a positive effect on cooperative performance at the Dwi Karya Cooperative (KDK), is not proven. The organizational culture implemented at the Dwi Karya Cooperative is not good so it cannot influence cooperative performance. This is probably because the cooperative leadership at Dwi Karya does not provide every cooperative employee the opportunity to evaluate the policies applicable to the cooperative. In addition, it is possible that the cooperative leaders also do not routinely double-check each report. Furthermore, a possible reason why organizational culture does not affect cooperative performance is because the regulations established at the Dwi Karya Cooperative are highly respected by company management, and are strictly adhered to by all cooperative employees, so that all cooperative activities run in accordance with the rules applicable to the cooperative. This is in line with the results of previous research conducted by Herawati (2021), which explained that organizational culture does not have a significant influence on cooperative performance.

The Influence of Environmental Uncertainty on Cooperative Performance

Environmental uncertainty (X3) has a coefficient value of 0.159 and a significant value of 0.875. This means that environmental uncertainty does not significantly influence cooperative performance. Based on these results, H3, which explains that environmental uncertainty has a positive effect on cooperative performance at the Dwi Karya Cooperative (KDK), is not supported. Environmental uncertainty does not significantly influence cooperative performance. The conditions of uncertainty in each company are certainly different, which reflects that each company is unable to predict things precisely. Conditions of environmental uncertainty originate from the organizational environment, both internal and external. The results of this study can explain that each company has different internal and external conditions, which cause differences in pressure. Other explanations for the diversity of environmental uncertainty, based on respondents' opinions, include a lack of information about competitors' movements, customer preferences, changes in government regulations, unpredictable Indonesian politics, fluctuating capital markets, and new technological developments.

The Influence of Management Accounting Information Systems, Organizational Culture, Environmental Uncertainty on Cooperative Performance

The results of the simultaneous test (F-test) show that the calculated F-value is 5.157 with a significance level of 0.004. This significance value is less than the 0.05 level, indicating that the regression model is statistically sound. These results confirm that Management Accounting Information Systems, Organizational Culture, and Environmental Uncertainty jointly influence Cooperative Performance.

These findings indicate that although Organizational Culture and Environmental Uncertainty do not have a significant

partial effect, when combined with Management Accounting Information Systems, these variables collectively contribute to improving cooperative performance. The existence of a reliable management accounting information system plays a crucial role in integrating organizational processes, reducing uncertainty, and supporting managerial decision-making, ultimately improving cooperative performance.

It can be concluded that $F_{count} > F_{table}$ is 5.157 > 2.81 and the significance value is 0.004 < 0.05, which means that there is a simultaneous influence of the variables of management accounting information systems (X_1), organizational culture (X_2), and environmental uncertainty (X_3) on cooperative performance (Y).

Conclusions

Based on the results of hypothesis testing and discussion regarding the influence of management accounting information systems, organizational culture, and uncertainty on cooperative performance, the results of this study can be concluded that:

1. The partial test results show:
    a. Management Accounting Information System has a significant influence on cooperative performance.
    b. Organizational culture does not have a significant influence on cooperative performance.
    c. Environmental uncertainty does not affect performance

 2. The results of simultaneous testing indicate that the Management Accounting Information System, Organizational Culture, and Environmental Uncertainty simultaneously have a significant effect on Cooperative Performance at the Dwi Karya Cooperative of PT. Great Giant Pineapple.

Limitations

Based on the research conducted by the author, the author suggests that future researchers add other independent variables that can influence cooperative performance, as this study only used the variables of Accounting Information Systems, Organizational Culture, and Environmental Uncertainty. Furthermore, future research would be better if it did not only use questionnaires but also supplemented with other data collection techniques such as direct interviews with respondents or other techniques to obtain more accurate data.

This study provides both theoretical and practical contributions. Theoretically, this research enriches the literature on management accounting by providing empirical evidence regarding the influence of Management Accounting Information Systems, Organizational Culture, and Environmental Uncertainty on cooperative performance, particularly in cooperatives operating in plantation-based companies in Indonesia.

Practically, the findings of this study can be used as a reference for cooperative management, particularly in improving the implementation of management accounting information systems to enhance performance. Cooperative leaders are expected to focus on strengthening accounting information systems as a strategic tool for decision-making. Furthermore, this study can be considered by policymakers and cooperative supervisors in designing programs that support improved cooperative performance through improved information systems and organizational management.

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