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## The Influence of Organizational Culture, Organizational Structure, and Information Technology Implementation on The Quality of Management Accounting Information Systems And Its Impact on Managerial Performance PT Kereta Api Indonesia (Persero)

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**Abstract:** The research aims to analyze the influence of organizational culture, organizational structure, and information technology implementation on the quality of Management Accounting Information Systems (MAIS) and the impact of MAIS quality on managerial performance. The research adopts a quantitative method with data analysis techniques using Partial Least Square (PLS) through SmartPLS software. The study sample consists of 78 respondents at PT KAI (Persero), comprising 38 respondents from the 1st line, 9 respondents from the 2nd line, and 31 respondents from the 3rd line. The results reveal that organizational culture has a significant influence on MAIS quality. In contrast, organizational structure does not significantly affect MAIS quality. Information technology implementation is proven to significantly influence MAIS quality. Furthermore, MAIS quality has a significant impact on managerial performance at PT KAI (Persero).

**Keywords:** MAIS, Organizational Culture, Organizational Structure, Information Technology Implementation, Managerial Performance

### INTRODUCTION

Performance issues are a classic challenge within companies and must be addressed by managers. One standard of performance is managerial performance. Managerial performance serves as a comprehensive platform for investigating the consequences of behavioral influences perilaku (Anthony & Govindarajan, 2007). Additionally, managerial performance reflects indicators of profitability and economic performance, which has led many researchers to focus on this topic (Efendi et al., 2020). Managerial performance can be observed, among other aspects, through product profit and loss. PT Kereta Api Indonesia (Persero), hereinafter referred to as PT KAI, is a State-Owned Enterprise (SOE) whose capital is entirely or mostly owned by the Government of the Republic of Indonesia. One of its primary objectives, as outlined in Law Number 19 of 2003 Article 2, is to pursue profit. PT KAI routinely evaluates managerial performance, particularly product profit and loss, during Board of Directors (BOD) meetings. These BOD meetings are regular activities conducted monthly by the directors. They

address managerial performance on a monthly, quarterly, semi-annual, and annual basis, product performance (freight services, passenger services, asset commercialization), changes in the business environment, corporate risk management performance, and investment performance (KAI, 2017).

PT KAI's BOD meetings are always supported by performance data and information obtained from the management accounting information system implemented by the company using the Systems Applications and Products Controlling Profitability Analysis Cost Allocation Revenue Sharing (SAP COPA-CARS). This application is an information technology tool used for centralized management of company data and information (KAI, 2017). The evaluation of managerial performance at the beginning of 2024 during PT KAI's BOD meeting revealed that the total revenue from transportation and other business activities in 2023 amounted to IDR 27.76 trillion. This included freight transportation revenue of IDR 11.65 trillion, passenger transportation revenue of IDR 9.94 trillion, and other business revenue of IDR 6.17 trillion, as stated in the Q4 2024 management report available on PT KAI's official website. The meeting evaluated product performance across all segments. According to internal company documents, it was identified that 20 freight trains operating in the Java intercity segment incurred losses. Additionally, the performance of long-distance passenger trains in the Jakarta-Bandung segment declined, while Luxury/Compartment trains reported high gross profit compared to other passenger train segments (KAI, 2024).

The above conditions contrast with the findings of Badan Pemeriksa Keuangan Republik Indonesia (BPK) during its performance audit of subsidized passenger transportation products, commonly referred to as Public Service Obligation (PSO) trains, from 2019 to 2022. BPK identified inadequacies in PT KAI's management accounting information system, particularly in the allocation of joint costs, rail maintenance costs, and variable crew costs. Additionally, the management of transportation volume data and commuter line passenger revenue data was also found to be insufficient (BPK, 2021).

The phenomenon described above is inconsistent with the opinion of Anthony & Govindarajan (2017), which states that management accounting information systems are designed to provide relevant accounting information to managers, enabling them to engage in planning, control, and operational decision-making. Despite PT KAI having implemented a management accounting information system, it should ideally provide accurate tariff-setting information to improve managerial performance. However, according to BPK, the quality of PT KAI's management accounting information system remains inadequate. This situation also contradicts the principle that management accounting information systems are intended to supply managers with the information needed to plan, control, and evaluate organizational activities effectively (Hornngren et al., 2015).

An information system is a collection of processes that store and gather data from all activities and transactions within a company, which is then processed into useful information for data management and company control. If a manager is unable to effectively manage the system, it will impact the timely decision-making process, potentially leading to delays in important business decisions (Supratinigrum & Lukas, 2021). Management Accounting Information System (MAIS) is a collection of processes and activities within a company designed to generate management accounting information that influences managerial behavior in decision-making. The quality of MAIS is a crucial factor, as it provides accurate, relevant, and timely information, enabling managers to make informed decisions that align with the company's goals and performance objectives (Hilton & Platt, 2018).

The quality of MAIS is influenced by various factors, including organizational culture, organizational structure, and the use of information technology. A manager must understand that organizational culture is a dominant factor that affects organizational performance. Furthermore, Novennia & Andayani (2022) explain that when a company builds a system,

managers need to make various adjustments within the organization. Organizational culture relates to how employees perceive the characteristics of the organization. It measures how employees view the organization they work for, ensuring that individuals from different backgrounds can develop a shared understanding (Robbins, 2018).

Previous research on the influence of organizational culture on the quality of MAIS has shown inconsistent results. Novennia & Andayani (2022) found that MAIS improves as organizational culture strengthens. These findings are consistent with other studies that explain that organizational culture has an impact on a company's management accounting information system. A strong organizational culture helps align employees' understanding and behavior, which in turn enhances the effectiveness and quality of MAIS (Astuty & Pasaribu, 2021; Marlina et al., 2023). These findings contrast with other studies that have found that organizational culture does not influence MAIS. Employees' habits as members of an organization shape the values adopted within that organization, which ultimately form its culture. These habits can either hinder or drive the development and implementation of a system. In some cases, ingrained behaviors and cultural norms may resist changes or adaptations necessary for improving MAIS, while in other cases, a supportive culture can accelerate system development and enhance its effectiveness (Apriliani & Rachman, 2021).

Another factor that can influence the quality of MAIS is organizational structure. Organizational structure refers to the formal pattern of how people or workers are grouped within an organization (Gibson, 2018). Research findings indicate that organizational structure does indeed have an impact on the quality of MAIS. An effective organizational structure is crucial for supporting the implementation of MAIS, as it ensures that the system can be fully integrated and function optimally (Mutaufiq, 2021; Rosmiati & Kuraesin, 2021). But, other studies have shown different results, indicating that organizational structure does not influence the quality of MAIS. This may be due to factors such as a wide span of control, low communication between superiors and subordinates, and a lack of coordination between departments (Ramadhan et al., 2020).

Furthermore, the application of information technology affects the quality of MAIS. Information technology refers to the tools or systems that have a significant impact on the effectiveness and efficiency of MAIS (Ostaev et al., 2024). Information technology has the potential to enhance the reliability, flexibility, and efficiency in generating the information needed by managers (Astuty et al., 2022). The greater the use of information, the higher the satisfaction of managers, which ultimately leads to improved managerial performance (Ulrich & Güler, 2021). When managers have access to accurate, timely, and relevant information, they are better equipped to make informed decisions, address challenges effectively, and achieve organizational goals (Alhatabat, 2020).

The implementation of MAIS (Management Accounting Information System) within an organization aims to enhance managerial performance, which ultimately drives the overall performance of the company (Nuralita et al., 2024). Indeed, MAIS does not directly improve company performance, but it plays a crucial role in integrating data, providing a comprehensive view of the company's financial and operational condition (Saleh & Al-Nimer, 2022).

MAIS has a significant impact on managerial performance (Jatmiko, 2022). Narulita et al. (2024) and Meiryani et al. (2021) both found that Management Accounting Information Systems (MAIS) have a significant impact on managerial performance. These findings highlight that the effectiveness and contribution of MAIS directly influence the quality of managerial decision-making and performance. When MAIS provides accurate and timely information, it enables managers to make well-informed decisions that improve organizational performance.

Based on several previous studies, most of them focused on similar topics but yielded different results, often concentrating on one or two variables in isolation. This indicates a gap

in the literature, suggesting an opportunity for further research. In line with previous research who noted that the data variability in research models related to Management Accounting Information Systems (MAIS) is still relatively small, indicating that there are many other factors that can be used to explain the influence of MAIS on managerial performance (Christina et al., 2020). Other factors that should be considered include information asymmetry, organizational culture, job satisfaction, job-relevant information, and reward systems. The research aims to analyze the influence of organizational culture, organizational structure, and information technology implementation on the quality of Management Accounting Information Systems (MAIS) and the impact of MAIS quality on managerial performance.

## METHOD

The research method to be used in this study is the quantitative method. The quantitative method is a research approach that utilizes numerical measurement and statistical analysis to collect, analyze, and interpret data. This method focuses on gathering data in the form of numbers, which are then processed using statistical techniques to draw conclusions or test research hypotheses (Saunders et al., 2021). The sample consists of 78 respondents at PT KAI (Persero), comprising 38 respondents from the 1st line, 9 respondents from the 2nd line, and 31 respondents from the 3rd line. Data analysis will be conducted using the Partial Least Square (PLS) method with SmartPLS version 3 software. PLS is a Structural Equation Modeling (SEM) technique that is particularly advantageous compared to other SEM techniques in this context. PLS allows for the analysis of complex relationships between variables, even when the sample size is small or data is not normally distributed, making it suitable for this study (Ghozali, 2020).

## RESULTS AND DISCUSSION

### Convergent Validity Test

The results of the preliminary research model calculations using SmartPLS 3.0 software are presented in the following image:

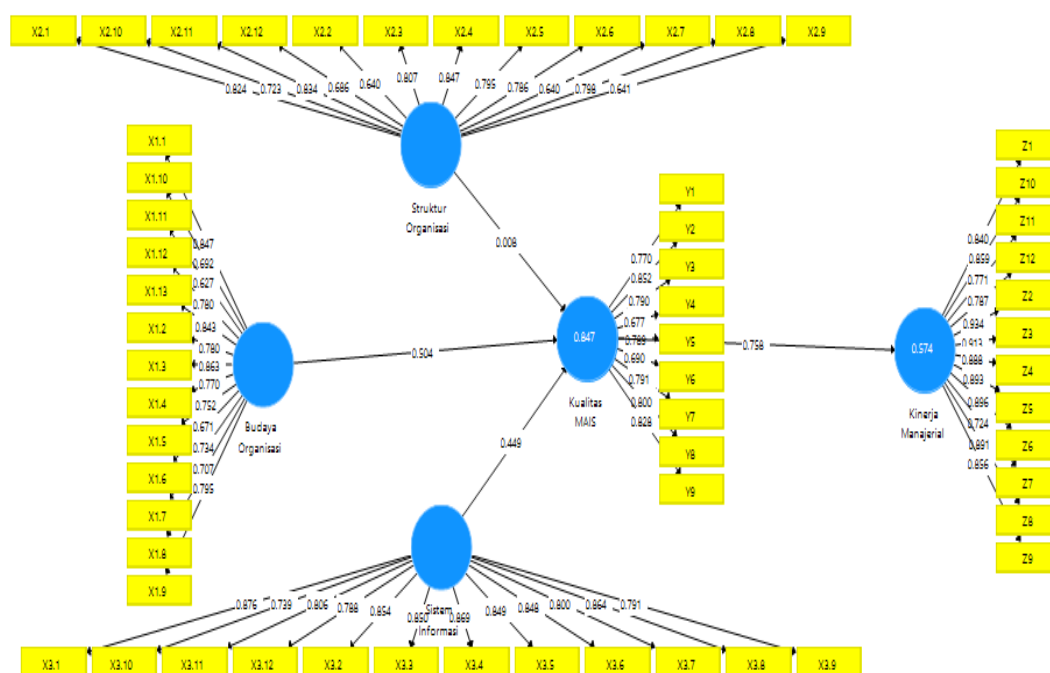


Figure 1. Calculating Result

Based on the results of the convergent validity test by observing the loading factor values, as shown in figure, it is known that all indicators in this study have loading factor values greater than 0.7. There are 9 indicators with values less than 0.7, but these indicators can still be considered valid because the independent variables have an Average Variance Extracted (AVE) value greater than 0.5. Therefore, it can be concluded that all indicators in the convergent validity test are declared valid (Hair et al., 2021).

**Table 1. Average Variance Extracted (AVE)**

	Average Variance Extracted (AVE)
Organizational Culture	<b>0.580</b>
Managerial Performance	<b>0.733</b>
MAIS Quality	<b>0.606</b>
Information Technology Implementation	<b>0.687</b>
Organizational Structure	<b>0.571</b>

Source: Smart PLS Version 3.0 (2024)

The Average Variance Extracted (AVE) value greater than 0.5 indicates that each variable used in the study has been well conveyed, as stated by Ghazali and Latan (2015). Based on the results of the Average Variance Extracted (AVE) test, all variables in this study have AVE values above 0.5. Therefore, it can be concluded that all variables used in this research are valid.

**Table 2. Realibility Test**

	Cronbach's Alpha	rho_A	Reliabilitas Komposit
Organizational Culture	<b>0.939</b>	<b>0.943</b>	<b>0.947</b>
Managerial Performance	<b>0.966</b>	<b>0.970</b>	<b>0.970</b>
MAIS Quality	<b>0.918</b>	<b>0.925</b>	<b>0.932</b>
Information Technology Implementation	<b>0.958</b>	<b>0.960</b>	<b>0.963</b>
Organizational Structure	<b>0.930</b>	<b>0.938</b>	<b>0.941</b>

Source: Smart PLS Version 3.0 (2024)

The Cronbach's Alpha test for all variables has values greater than 0.7, indicating that the study is reliable. Similarly, the results of the composite reliability test for all variables also show values greater than 0.7, confirming that the study is reliable.

### Inner Model

**Table 3 R Square**

	R Square	Adjusted R Square
MAIS Quality	0.574	0.568
Managerial Performance	0.847	0.841

Source: Smart PLS Version 3.0 (2024)

Based on the results of the Determination Coefficient test, the R Square value for the MAIS quality variable is 0.574. This means that the quality of MAIS can be explained or varied by organizational culture, organizational structure, and the implementation of information systems by 57.4%. Additionally, the results show that the managerial performance variable has an R Square value of 0.847, indicating that managerial performance can be explained or varied by the quality of MAIS by 84.7%.

**Table 4. Hypothesis Testing Results**

Hipotesis	P Values	Keterangan
Organizational Culture -> MAIS Quality	<b>0.000</b>	H0 rejected (Significant influence)
Organizational Structure -> MAIS Quality	<b>0.941</b>	H0 accepted (No significant influence)
Information Technology Implementation -> MAIS Quality	<b>0.000</b>	H0 rejected (Significant influence)
MAIS Quality -> Managerial Performance	<b>0.000</b>	H0 rejected (Significant influence)

**1. Organizational Culture on MAIS Quality**

The results of the hypothesis test show a P-Value of 0.000. This means that organizational culture has an impact on MAIS quality. Therefore, it can be concluded that H1 is accepted and H0 is rejected.

**2. Organizational Structure on MAIS Quality**

The results of the hypothesis test show a P-Value of 0.941. This means that organizational structure does not have an impact on MAIS quality. Therefore, it can be concluded that H2 is rejected and H0 is accepted.

**3. Information Systems Implementation on MAIS Quality**

The results of the hypothesis test show a P-Value of 0.000. This means that the implementation of information systems has an impact on MAIS quality. Therefore, it can be concluded that H3 is accepted and H0 is rejected.

**4. MAIS Quality on Managerial Performance**

The results of the hypothesis test show a P-Value of 0.000. This means that MAIS quality has an impact on managerial performance. Therefore, it can be concluded that H4 is accepted and H0 is rejected.

**DISCUSSION**

**The Effect of Organizational Culture on MAIS Quality**

Organizational culture shapes employee behavior, work, and decision-making, including the handling of accounting information. A positive culture supports innovation, collaboration, and the effective use of information systems (Robbins, 2018). The hypothesis test shows that organizational culture at PT KAI (Persero) impacts MAIS quality, meaning the quality of the management accounting system depends on the culture (Robbins, 2018). Contingency theory suggests that optimal MAIS quality is supported by an organizational culture that aligns with management needs (Mufahamah, 2020). A flexible culture oriented toward business development supports system implementation (Resmi, 2020). while culture also fosters cross-division collaboration and encourages the use of information systems (Hasanah et al., 2021).

PT KAI (Persero), a transportation service company, relies on its organizational culture to determine service quality. One key cultural indicator is attention to detail, aligning with PT KAI’s emphasis on competence. This shows that the quality of the management accounting system is influenced by the company’s cultural effectiveness (KAI, 2023). This finding aligns with previous research, which states that organizational culture influences MAIS. A strong culture encourages MAIS users to adopt new technologies and produce accurate information (Marlina et al., 2023). Other studies emphasize that MAIS success depends on a healthy organizational culture (Astuty & Pasaribu, 2021). Similarly, Hasanah et al., (2021) stress that a supportive culture facilitates communication and technology adoption for system implementation.

**The Effect of Organizational Structure on MAIS Quality**

Organizational structure theoretically regulates information flow and decision-making. However, the study found that at PT KAI (Persero), the structure does not affect MAIS quality.

With the automation of MAIS, dependence on formal structures has decreased, as the system bypasses organizational boundaries (Andesto & Susanto, 2018). PT KAI's complex structure initially caused slow bureaucracy, but since digitalization in 2010, reliance on formal structures has diminished. Indicators like centralization and departmentalization have less impact due to digital platforms like SAP COPA-CARS that integrate data across departments. This finding contrasts with studies by Mutaufiq (2021) and Andesto & Susanto (2018), which suggest that organizational structure helps enhance MAIS by improving hierarchy, coordination, and decision-making.

### **The Effect of Information Technology Implementation on MAIS Quality**

Information technology (IT) enhances operational efficiency and impacts the quality of data and information produced by a system. This includes hardware, software, and infrastructure that support data collection, processing, storage, and distribution to improve efficiency and effectiveness (McLeod & Schell, 2015). The study found that IT implementation at PT KAI (Persero) positively impacts MAIS quality. According to Laudon & Laudon (2018), a good information system provides accurate, timely information, contributing not only to MAIS quality but also to organizational success. IT simplifies data collection and processing. Integrated systems consolidate data from various sources with minimal errors (Khare, 2021). This aligns with MAIS principles of ensuring reliable and accurate information. PT KAI's IT strategy, initiated in 2010, includes ERP implementation with SAP and a digital transformation plan for 2025-2029. The system improves data handling, analysis, validation, and conversion into valuable information, enhancing MAIS quality (Alhatabat, 2020). This finding supports research by Maelina & Najmudin (2023) and Supratiningrum & Lukas (2021), which show that IT implementation improves MAIS by enabling faster data access, reporting, and decision-making.

### **The Effect of MAIS Quality on Managerial Performance**

A management accounting information system (MAIS) is considered high-quality if it meets key criteria such as timeliness, accuracy, relevance, and completeness, all of which are crucial for providing managers with the necessary information (Novennia & Andayani, 2022). The study found that MAIS quality positively impacts managerial performance. A high-quality MAIS provides a solid foundation for managers to make accurate decisions. As experts note, systems that provide real-time, accurate, and complete information help managers monitor operations, analyze data, respond quickly to issues, and reduce errors (Romney & Steinbart, 2018). A robust MAIS enhances managerial effectiveness by integrating information well, reducing information uncertainty, improving human resource control, and minimizing operational costs (Hasanah et al., 2021). PT KAI (Persero) values MAIS quality, as it facilitates adaptability to environmental changes, such as the COVID-19 pandemic, and helps management make decisions to navigate critical periods and improve performance in subsequent years. This finding aligns with previous research indicating that MAIS significantly influences managerial performance by providing reliable and relevant information for decision-making (Maelani & Najmudin, 2023). Additionally, research by Meiryani et al. (2021) shows that low-quality MAIS results in poor decision-making, which negatively impacts managerial performance. High-quality MAIS enables managers to adapt to external changes, thereby improving overall organizational performance. Andesto and Susanto (2018) also confirm that MAIS quality significantly affects managerial decision-making effectiveness, which, in turn, influences individual and organizational performance.

## **CONCLUSION**

Based on the analysis and discussion, the following conclusions can be drawn:

1. Organizational culture has significantly affects the quality of the Management Accounting

- Information System (MAIS) at PT KAI (Persero). A supportive culture creates an environment that is open to innovation and the utilization of new technologies, which plays a crucial role in processing accurate information.
2. The organizational structure at PT KAI (Persero) does not affect the quality of MAIS. Despite having a complex organizational structure and slow bureaucracy, MAIS functions effectively without relying on the formal organizational structure.
  3. The implementation of information technology at PT KAI (Persero) has significantly impacts the quality of MAIS. Information technology not only improves operational efficiency but also ensures that the data and information generated are more accurate and reliable.
  4. The quality of MAIS has significantly affects managerial performance at PT KAI (Persero). A high-quality MAIS, characterized by timeliness, accuracy, relevance, and completeness of data, provides a strong foundation for managers to make accurate decisions.

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