

Research Article

The Effect of Management Accounting Systems, Organizational Culture on Managerial Performance of Business Strategy as Moderation (Case Study At Pt. Xxx (Persero) Tbk)

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Abstract: This study aims to analyze the influence of management accounting systems and organizational culture on managerial performance, with business strategy as a moderating variable. The research was conducted at PT. XXX (Persero) Tbk, one of the leading construction companies in Indonesia. A quantitative research method with a survey approach was employed, involving 100 respondents consisting of managers and mid-level employees. Data were collected through questionnaires and analyzed using multiple linear regression and moderated regression analysis (MRA). The results indicate that the management accounting system has a positive and significant effect on managerial performance, with a coefficient of $\beta = 0.42$ ($p < 0.05$). Organizational culture also positively and significantly influences managerial performance ($\beta = 0.36$; $p < 0.05$). Furthermore, business strategy was found to strengthen the influence of both the management accounting system and organizational culture on managerial performance, with interaction coefficients of 0.18 and 0.15, respectively ($p < 0.05$). This research provides important contributions to the management of PT. XXX (Persero) Tbk in enhancing managerial performance through effective management of accounting systems and organizational culture. It is hoped that the findings of this study can serve as a reference for other companies facing challenges in an increasingly competitive business environment.

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1. Introduction

In the era of competition growing business strict, company sued For own system effective and efficient management, including in aspect accountancy management and culture organization. PT. XXX (Persero) Tbk as one of the State-Owned Enterprises (BUMN) which operates in the field of construction and investment infrastructure face challenge in increase performance managerial For maintain Power competitive system accountancy management play a role important in provide information financial and non - financial requirements in taking decision strategic (Hoque, 2003). On the other hand, culture strong organization can influence method management respond challenge environment business (Schein, 2010). However, the effectiveness of second factor This in increase performance managerial Possible depends on the business strategy implemented, either in the form of differentiation strategy, innovation, or efficiency costs. Research previously by Wijayanti & Setiawan (2021) showed that system accountancy management and culture organization influential significant to performance managerial. However, it is still there is gap study related the role of business strategy as variables moderation in context company construction in Indonesia. Therefore that, research This aim For analyze more in influence interaction between variables at PT. XXX (Persero) Tbk.

LITERATURE REVIEW

Theory contingency first proposed by Fiedler (1967) in Maryati & Siregar (2022) which connects theory with leadership theory contingency show correlation between orientation different leaders and performance in condition situational theory contingency implemented For analyze design and system like system accountancy management For provide information used For various goals and facing competition (Maryati & Siregar, 2022). According to (Gudono, 2017), the competitive approach theory contingency is system open in something closely related companies relation with interaction For adjust and control environment For guard continuity business. Theory contingency is A theory affirming behavior that No There is One optimal approach to design organization. Theory contingency state that effectiveness organization originate from suitability between system environment Where something organization the operate so that the optimal approach to arrange A organization is depends on internal and external factors organization. Theory This used as tool For explain various variation in structure organization. Theory contingency accountancy management based on the statement that No There is system accountancy management that can implemented universally across all the situation in all organization, but system accountancy management depends on factors existing situational (Scapens, Otley, & Lister, 1984) which means availability information from all over existing elements in something system accountancy management No forever The same For each company, but estimated there is factor other situations that can influence on the level request information from something system accountancy management. Factors contingency give need in integration required information in system accountancy management For coordinate and control organization.

METHOD

This Study This use approach quantitative with design study survey. Approach quantitative chosen Because allows measurement variables studied in a way numerical and analytical statistics For test hypothesis that has been formulated.

Population in study This is all over middle -level managers and employees to above at PT. XXX (Persero) Tbk. which is involved in taking decisions and have knowledge about system accountancy management, culture organization and performance managerial. Sample taken use purposive sampling technique, namely election sample based on criteria certain relevant with research. Number samples taken in study This are 100 respondents, consisting of from managers and employees in various department

ANALYSIS AND DISCUSSION

Characteristics Respondents

Data obtained of 100 respondents consisting of from middle -level managers and employees to above at PT. XXX (Persero) Tbk.

Type Sex :

Male : 68%

Women: 32%
 Age :
 20-30 years : 25%
 31-40 years : 45%
 41-50 years : 20%
 50 years : 10%
 Length of work :
 <5 years : 30%
 5-10 years : 40%
 10 years : 30%

Statistics Descriptive Variables Study

Variables	Mean	Elementary School	Likert Scale (1-5)
System Accountancy Management (X1)	4.12	0.56	Tall
Culture Organization (X2)	3.89	0.63	Medium-High
Business Strategy (Z)	4.05	0.48	Tall
Managerial Performance (Y)	4.20	0.52	Tall

Interpretation :

System accountancy management and performance managerial rated very good by respondents .

Culture organization is at the " medium-high " level , indicating Still There is room For improvement

Testing Hypothesis

Analysis Multiple Linear Regression

Regression model used For test the influence of X1 and X2 on Y.

Regression Results :

Variables	Coefficient (β)	t-value	p-value	Significance
Constant	0.85	2.15	0.034	Significant
X1	0.42	4.78	0.000	Significant
X2	0.36	3.92	0.001	Significant

H1 accepted : System accountancy management (X1) has an influence positive to performance managerial ($\beta = 0.42$; $p < 0.05$).

H2 accepted : Culture organization (X2) has an influence positive to performance managerial ($\beta = 0.36$; $p < 0.05$).

Testing Moderation (MRA)

For test the role of business strategy (Z) as a moderator, is used interaction of $X1 \times Z$ and $X2 \times Z$.

MRA Results :

Interaction	Coefficient (β)	t-value	p-value	Significance
$X1 \times Z$	0.18	2.45	0.016	Significant
$X2 \times Z$	0.15	2.02	0.046	Significant

H3 accepted : Business strategy strengthen the influence of X1 on Y ($\beta = 0.18$; $p < 0.05$). This means that the implementation of an effective business strategy increase impact system accountancy management on performance .

H4 accepted : Business strategy also strengthens the effect of X2 on Y ($\beta = 0.15$; $p < 0.05$).

CONCLUSION

Findings show that system accountancy good management (such as accurate reporting and use technology) in a significant increase performance managerial . This is in line with Hoque's research (2003) stated that that information accountancy management help taking decision strategic.

The Role of Culture Organization, Culture strong organization , especially in aspect collaboration and orientation results , encourage efficiency Work team and target achievement . Findings This support Schein's theory (2010) that culture is foundation behavior organizational.

Business Strategy as Moderation, Business strategy (such as differentiation or cost leadership) is proven strengthen connection between variables independent and performance managerial . For example : Companies with innovation strategies product more utilise system accountancy For allocation. Efficiency strategy cost strengthen influence culture productivity - oriented organization.

Acknowledgement

Based on results research that has been done , can concluded as following :

Influence System Accountancy Management : System accountancy management influential positive and significant to performance managerial at PT. XXX (Persero) Tbk. This show that information generated from system accountancy management help manager in taking more decisions well , which in turn increase performance company .

Influence Culture Organization : Culture organizations also have an influence positive and significant to performance managerial . Supportive culture collaboration and orientation results can increase effectiveness team and achievements objective organization .

Business Strategy as Moderation : Business strategy functioning as variables strengthening moderation influence system accountancy management and culture organization to performance managerial . This is show that implementation of the right business strategy can increase effectiveness system accounting and culture organization in reach optimal performance. Based on the above conclusion , some suggestions that can be given is :

For Management of PT. XXX (Persero) Tbk):

Improvement System Accounting : Companies are advised For Keep going increase system accountancy management , including training for employee For utilise technology latest in management information .

Strengthening Culture Organization : Building culture more organizations strong with focus on collaboration and innovation , through programs that support Work team and creativity.

For Researchers Furthermore :

Study Continued : Recommended For do study more carry on with involving more Lots variables , such as leadership , motivation employees , and factors external others that can influence performance managerial .

Studies in Other Sectors: Research similar can carried out in the sector other industries for compare results and get more insight wide about influence system accountancy management and culture organization to performance .

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