

# **IMPACT OF UNCERTAINTY OF ENVIRONMENT AND ORGANIZATIONAL CULTURAL ON ACCOUNTING INFORMATION SYSTEM MANAGEMENT AND IMPLICATIONS FOR MANAGERIAL PERFORMANCE PROPOSING A CONCEPTUAL FRAMEWORK**

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## **Abstract**

*This article aims to determine the impact of environmental uncertainty and organizational culture on accounting information system management and its impact on the decision of the manager (relevant, accurate, timely and complete) environment. Inability of a person to know what will happen in the organizational environment in the future, because the future is uncertain. Organization's culture is the values, principles, traditions and way of working means that are shared by members of the organization and influence the way they act. Accounting information system management is the process of identification, measurement, collection, preparation, interpretation, which generate information that helps managers meet organizational goals. Management decision is a process to identify as many possible alternatives and choose the one alternative that has a probability of success or effectiveness and are in accordance with the goals, desires, lifestyle, values, etc. Quality information is information that is timely, accurate and reliable cost control will lead to better products and improve the efficiency of the organization (i.e. increase profits, improve the efficiency of decision-making).*

**Keywords:** *Environmental Uncertainty, Organizational Culture, Accounting Information Systems, Quality, Managerial Performance*

## INTRODUCTION

Information system developed to support the business activities at all levels of the organization, so that information systems can be accepted and used by all employees in the organization (Loudon and Loudon, 2012: 6) The same thing dictated by (Lesi Hertati, 2015) information system in carrying out duties or their behavior in the use of technology at the time the work is influenced by other factors such as human behavior in organizations. More (Gordon & Narayan, 1984) the role of information systems in facilitating the continuity of the organization is affected and affects the interaction patterns that vary within an organization. Thus , information means a collection of facts organized in a certain way so that these facts have added value in excess of the values that fact alone (Stair and Reynolds). The message contained in an information as a guide for anyone when carrying out activities (Azhar Susanto, 2009: 2) .System information should collect data and turn it into information that has quality (Loudon , and Loudon , 2006: 18), because the information systems strategy formulation process rejuvenate and improve complementarity in the organization and supervision activities. Factors that could cause a better attitude about information systems , along with higher revenues and use of the system within an organization (Azhar Susanto : 2008). Information systems in the wake of the various components, among which software is purchased or specially built, hardware, and networks (Bentley & Whitten , 2007: 26) . Quality within an organization according to Reeves and Bednar (1994) is as an advantage, value, compliance with specifications, and meet customer expectations . According Sacer et al. (2006 : 59) said that quality information is information that is timely, accurate and reliable. According to Azhar Susanto (2008 : 11) quality information will improve also the quality of the understanding of the managers of the organization in view of the changes. The quality information (which is accurate, complete, and relevant information) will lead to control costs better products and increase the efficiency of the organization (ie. increase profits, improve the efficiency of decision-making). Management accounting information system is an important part of the overall enterprise information system (Sacer et al. 2006 : 59), due to accounting information systems management is a process that generates information for management ( Prasanna Raghavendra, 2012), the pricing, cost and cash flow and to assist operational considerations as well as long term strategic programs in a dynamic and competitive environment (Mitchell et al. 2000). Similar disclosed Hansen and Mowen (2007 : 4 ) that the accounting information management system aims to provide information that is used in the calculation of the cost of services / products; provide information for planning, control, evaluation, and continuous improvement; as well as providing information in decision making. Then the management accounting information system needed by managers and other users as

Management Accounting Information generated can help management identify a problem, solve problems, and evaluate the performance (Lesi Hertati, 2017).

## ENVIRONMENTAL UNCERTAINTY

Uncertainty according to Duncan (1972) is : "Inability to assign probabilities as to the likelihood of future events" (inability to assign a probability / likelihood of occurrence in the future ) . Milliken ( 2001) stated that the uncertainty is : "An inability to predict accurately what the outcomes at a decision might . Based on these definitions can be said that the uncertainty of the environment is the inability of a person to know what will happen to the environmental organizations in the future , because the future is not clear. Environmental inherent uncertainty , sources of uncertainty is the external environment the company as something that can not be suspected (Milliken, 2001, ie suppliers, competitors, government, distributors and customers. Similar disclosed Khan and Jain (2007 : 23-3) that you can add to the uncertainty is the possibility of shifting consumer, the actions of competitors, technological developments and changes in the economic or political environment. Milliken (1987) stated that changing environment , the complexity and heterogeneity make the environment less predictable . The global economy is increasingly uncertain with the rapid technological advances , customers are constantly changing , deregulation and demands to abandon trade barriers (Mia and Clarke, 1999 in Schulz et al , 2010). While the environment according to Duncan (1972 ) is : "As the totally of physical and social factors were taken directly into consideration in the decision making behavior of the organization .

Management accounting could significantly affect the company to survive and succeed in a turbulent environment aspects (Chenhal and Morris, 1986 in Schulz, 2010), due to the company's success depends on how well they respond to social, economic change, technological, political or regulations , other external environment ( Schulz , 2010) . According to Lucey (2003 : 180) if the system is to adapt to the changing environment, the adaptations are the main characteristics of the organizations that survive, Therefore accounting management system for the design must be able to cope with an uncertain environment conditions and turbulence (Hugh Coombs , David Hobbs and Ellis Jenkins , 2005: 15) . Uncertainties response was defined as a lack of knowledge regarding the choice of response and / or the inability to predict the possible consequences of the response selection . From the study of the above can be said that the uncertainty of the environment are : the inability of a person to know what will happen to the environmental organizations in the future, because the future is not clear. the environment is divided into, the environment Internal : Organizaional Component Personnel, Organizational and staff units functional component.

## ORGANIZATIONAL CULTURE

Ivancevich et al., (2011 : 41) defines organizational culture as: "a complex and profound aspects of a strong organization that could influence members of the organization". While Schein (2010 : 18 ) defines organizational culture as "a pattern of shared basic assumption learned by a group as it solved adaption its problems of external and internal integration , the which has worked well enough to be considered invalid and, therefore, to be taught to new members as the correct way to perceive , think and feel in relation to Reviews those problems. Furthermore Azhar Susanto (2008 : 60 ) stated organizational culture as : " The ways that done by the employees in an organization that can be a social glue in the organization " . Robbins and Coulter (2012 : 63) defines organizational culture as : " Value values, principles, traditions and ways of ways of working that are shared by members of the organization and influence the way they act " The cultural definition implies three things: first , culture is a perception and not something that can be touched or seen physically but the employees receive and understand it through what they experienced in the organization . Based on some of the above definition can be concluded that organizational culture is the values, principles, traditions and ways of ways of working that are shared by members of the organization and influence the way they act. Organizational culture illustrates how employees (SDM) learn to do things in an organization ( Azhar Susanto , 2008: 60) . Furthermore Azhar Susanto said some cultures accept change and encourage innovation and risk-taking, and other cultures resist change and uncertainty. Functions of organizational culture in the organization 's life is srana to unite the members of the organization's activities are comprised of a set of activities of the members of the organization consisting of a group of individuals with different backgrounds (Kreitner- Kinichi , 2003: 72). According Wgner & Hollenbeck , 2005: 282-283 ) , organizational culture within the organization fulfill four functions, namely : (1) It Gives members an identity organization . (2) It facilitates collective commitment. (3) it promotes organizational stability. (4) It shapes behavior by helping members make sense of Reviews their surroundings . Of the four functions being addressed Wagner & Hollenbeck, (2005 ) can be said : The first member of the organization indicate the identity of an organization; The second mempasilitasi common commitment : a third, driving stability of the organization; Fourth, forms of behavior by helping members understand the cultural environment mereka.Berdasarkan definition put forward Lustig & Koester (2010 : 25), there are four (4) dimensions terkandunh in culture, namely beliefs, values, norms and practices. Based on the dimensions or characteristics of the culture of the organization mentioned above, the dimensions used to measure the organizational culture in this study is attantion to Detail, Innovation, Team Orientation, Outcome Oriention, and aggressiveness (McShane & Glinow, 2010).

## ACCOUNTING INFORMATION SYSTEMS MANAGEMENT

Definition of the system according to Romney and Steinbart (2012 : 24 ) is : "A system is a set of two or more interrelated components that Interact to Achieve a goal". System Information disclosed by Rainer and Cegielski (2011 : 38), namely : "An Information System collect, processes , stores, analyzes, and disseminates information for a specific purpose . Next Azhar Susanto (2008 : 17) defines the accounting information system management as : "information system used by a company in which include financial and non- financial information. While the definition according to the management accounting information system Horngren, Sundem and Stratton (1999 : 5): "The process of identifying, measuring, accumulating, analyzing, preparing, interpreting, and communicating information that helps managers fulfil organizational objective.

Based on this definition can be said that the accounting information system management is the process of identification , measurement , collection , preparation , interpretation , the which generate information that helps managers meet organizational goals . Management accounting information system is an integration of various components / subsystems in harmony to process data into information (Azhar Susanto, 2008: 84). Similar disclosed Hansen and Mowen (2007 : 4) that the accounting information management system aims to provide information that is used in the calculation of the cost of services / products ; provide information for planning, control, evaluation, and continuous improvement; as well as providing information in decision making. Then the management accounting information system needed by managers and other users as Management Accounting Information generated can help management identify a problem, solve problems, and evaluate the performance (Hansen and Mowen, 2007: 4).

The main objective of management accounting information system is to reveal a significant relationship that will reduce uncertainty in the decision-making organization by improving resource utilization related organizations (Nichols, 1990: 7). To understand and measure the success of the application of accounting information system management can use the D & M model that contains six dimensions of success factors (DeLone and McLane, 2008) : system quality, information quality, Service quality : the quality, system use, user satisfaction, Net benefits - the extent to the which the IS are contributing to the success. While Seddon and Kiew (1996) using a model of success information system consisting of, system quality, information quality, Use, and User satisfaction. From the above studies can be said that the management accounting information system is a system of accounting information management is the process of identifying , measuring, collection, preparation, interpretation, which generate information that helps managers meet organizational goals .

The same thing also expressed by Azhar Susanto (2008 : 29) states that the environment has a very strong influence on the system. Next Daft, Sormunen and Parks (1988 ) in Vanevenhoven (2008 : 34 ) states that there are six different things about the environment : (1) Customer, (2) competition, (3) Technology, (4) Regulatory, (5) Economic, (6) Socio Cultural, From the study of the above can be said that the uncertainty of the environment are : the inability of a person to know what will happen to the environmental organizations in the future , because the future is not clear the environment is divided into : (1) Internal Environment, (2) External Environment .

## MANAGERIAL DECISION

According to J. Salusu (1996 : 44) is generally said decision (decision) means is a choice (choice) . the decision as " a conclusion reached after an assessment that occurs after one possibility is selected, while others are excluded". In this case, what is meant by the consideration is analyzing several possibilities or alternatives, then choose one of them. Understanding the decision-making according to J. Salusu (1996 : 45 ) is the process of choosing an alternative way of acting with an efficient method according to the situation . Harrison in Teale et al . (2003 : 6) states the definition of decision-making is : " Decision making is a moment , in an ongoing process of evaluating alternatives for meeting an objective , at the which expectations about a particular course of action impel the decision - maker to select that course of action most Likely to result in Attaining the objective". According to Terry and Franklin (2000 : 97) decision making is the selection of a particular alternative behavior from two or more alternatives This is in line with the opinion of Harris (2009 : 4) which says that the decision making is a process of identifying as many as possible alternatives and choose the one an alternative that has a probability of success or effectiveness and are in accordance with the objectives , desires , lifestyle , values , chill. Notions of making the decision, it can be concluded that the decision-making is a process of selecting the best alternative of several alternatives were systematically to follow-up or be used as a way of solving problems . Stoner, et al., (1999 : 189) and Schwalbe (2010 : 53 ) has identified criteria to judge the decision, namely : the results of the work in accordance with the problems encountered , the cost per output low and the time needed quickly. According to McLeod & Schell, (2007 : 22) is important for the system designer to consider the level of management information because the system can be affected by sources of information and how that information can be presented to the Decree on the implementation of measures that deviate from the original plan . Decision-making is expressed by Teale et al. (2003 : 35 ) that : Some outcomes of the decisions are not always Certain to occur, so they can be Categorized predictable or unpredictable. There is a pay- off for each combination of decision and outcome, being a price, cost, profit or loss to be minimized or



maximized According to objective decision. Based on the study Mentioned above can be said that the decision making managers in particular with regard to the results (outcomes) of decision- making under conditions of uncertainty and doubt can be measured using : (Schwalbe (2010), Teale et al. (2003) , Suryadi (2007) , J . Salusu (1996) , Simon (1986) , Event , Act .

## THEORETICAL FRAMEWORK

Environmental Uncertainty according to Azhar Susanto (2008 : 29) says that the internal and external environment has a very strong influence on the system , otherwise a little system has the ability to change the environment. The Larcker and Miller (1976 : 369) reveals that : accounting information systems should be designed contingent upon an environmental uncertainty , structure and managerial decision making style. Similarly, the Milliken (1987 : 133 ) stated that : " the perceived environmental uncertainty is an individual 's perceived inability to Predict an accurately Organizations's environment because of a lack of information , or an inability to discriminate between relevant and irrelevant data" . Haldma and Laats (2002 : 34 ) says that " The external environment will evidently lead to a change in the management accounting practices ".

Ajibolade et al. (2010 ) states that environmental factors influence the implementation and management accounting information system design. Expressed also by Vijian (2005 ) the quality of the implementation of management accounting emphasis on the organization's ability to adapt to changing corporate environment both internally and externally. The same thing also expressed by Azhar Susanto (2008 : 29 ) states that the environment has a very strong influence on the system . According to Lucey (2003 : 180) the system must adapt to environmental changes . Based on this it can be said that environmental uncertainty affect the application of accounting information system management.

Other opin Successful Implementation of Organizational Culture and Information Systems Management Accounting , influenced by the culture of the organization as stated by Schroeder et al. (2011) that organizational culture does not only affect business but also the practice of the accounting system . Other opinions that support the presence of the influence of organizational culture on the implementation of management accounting information system is expressed by O ' Brien and Marakas (2010 : 17) states that the successful implementation of information systems can not be measured only by the efficiency in terms of minimizing the cost , time and resource usage information , success should be measured by the effectiveness of information technology, business process, organizational structure and culture of the organization as well as the addition of customer and business value of the company. According to Kendall and Kendall (2011 : 24) for analyzing and designing appropriate information systems,

systems analysts need to understand the organization they work as a system formed by the interaction of three main forces : the levels of management, design of Organizations, and organizational cultures. (To analyze and design Appropriate information systems, systems analysts need to comprehend the Organizations they work in systems as shaped through the interactions of three playing forces : the levels of management, design of Organizations, and organizational cultures). Research - research that supports the statement- the statement made by Tang (2003) which states that there is influence of organizational culture on the implementation of management information systems and identified that the corporate culture change is required, then the study Choe et al (2004 ) states that require different culture settings the characteristics of the different information management accounting system.

Indeje research results and Zheng (2010) stated that cultural organizations can support the relationship between technology adoption and growth of the organization, thereby becoming a critical success factor in the development and implementation of information systems . As a result , there is a need to understand how a particular organizational culture facilitate or limit the implementation of information systems. Zheng Indeje research results and this shows the influence of organizational culture on the application of accounting information system which states that the organizational culture significantly influence the development and implementation of financial information systems (organization culture that has a strong influence on the financial information systems development and implementation). Based on the theory - the theory as a concept in the study mentioned above and some of the research that supports this theory is based on this premise it could be said that the organizational culture affect the successful implementation of management accounting information system.

## **ACCOUNTING INFORMATION SYSTEMS MANAGEMENT**

influenced by the successful implementation of management accounting information system as stated by Kaplan (1998), that the accounting information management improve decision making, guiding strategy development and evaluating existing strategies, and focus efforts related to improving organizational performance and to evaluate the contribution and performance organizational units and members. Similar delivered by Taicu (2009) management accounting information system is a major provider of information needed by management to make decisions in the company.

Focus on the manager's view is defined as follows : accounting management measures, analyzes, and reports financial and non - financial help managers to make decisions in meeting organizational goals. From some of the above statements, reinforces the conclusion that the successful implementation of information systems affect the decision-making process.



Management accounting information system is a mechanism of control through reporting and create visibility in all the actions and performance of its members. The resulting information management accounting system is a guideline for managers, among others, in making and set plannings. erdapatnya influence the successful implementation of management accounting information systems to decision making results of research conducted by Noraizah (2001) that there are four categories of dimensions of information, namely the scope, timeliness, aggregation and integration in the availability of information to managers and how they use that information plays an important role for decision-making process, especially for those in managerial and financial levels .

Research results Sajady et al. (2008) stated that the application of accounting information systems in companies led to an increase in the manager's decision -making process, internal controls, the quality of financial reporting and facilitates transaction processing companies. Accounting information system is considered as a very important organizational mechanisms for the effectiveness of decision-making and control within the organization. Based on the theory - the theory as a concept in the study mentioned above and some of the research that supports this theory is based on this premise it could be said that the successful implementation of management accounting information systems . influence the decision making managers.

## **DECISIONS MANAGERS**

Kaplan (1998) stated that the accounting information management improve decision making, guiding strategy development and evaluating existing strategies, and focus efforts related to improving organizational performance and to evaluate the contribution and the performance of organizational units and members. The statement was strengthened by the statement Laudon and Laudon (2008) that solving the problem would not be effective in the absence of relevant information. The importance of relevant information in decision making is expressed by Rose in Teale et al. (2003) that the decision is choosing between alternative courses of action designed to obtain certain results , and made a review of the relevant information that is guided by explicit criteria . From some of the above statements, reinforces the conclusion that the successful implementation of information systems affect the decision-making process as stated by Gul (1994 that the accounting information system management is an organizational control mechanisms as well as an effective tool in providing information useful for predicting the consequences that may occur in decisions of the various activities that can be done. Similar delivered by Romney and Steinbart (2012 : 24) states that the information used for decision - making by managers, so as to improve the quality of planning and activity in the organization.

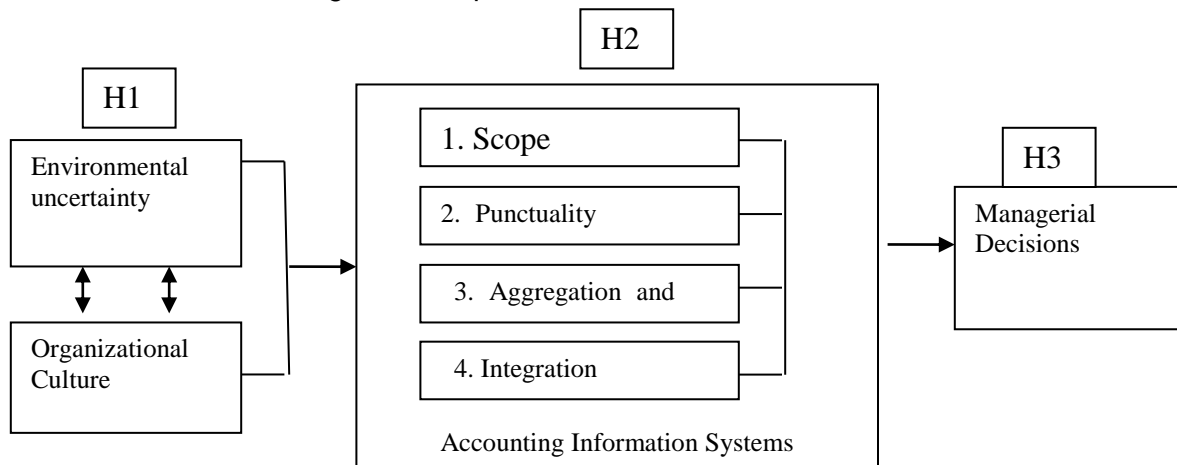
According to Laudon and Laudon (2008 : 13) quality information can be used for decision making, where the result was the right decision, the allocation of resources and better response time so that it can provide benefits and reduce costs . Laudon and Laudon (2008 : 9) states that companies that invest more in information systems specifically to achieve six strategic business objectives : operational excellence; products, services and new business models ; customer and supplier relationships; better decision-making; competitive advantage; and business continuity.

Of influence successful implementation of management accounting information systems to decision making managers are supported by the results of research conducted by Noraizah (2001) that there is a relationship between the four dimensional categories of information, namely the scope timeliness, aggregation and integration in the availability of information to managers and how they use The information was instrumental to the decision-making process, especially for those in managerial and financial levels. Accounting information system is considered as a very important organizational mechanisms for the effectiveness of decision-making and control within the organization. Feredon research results and Mahmoodi (2012) states that there is a significant influence management accounting information system based Decision Support and Business Intelligence on profitability. Based on the theory - the theory as a concept in the study mentioned above and some of the research that supports this theory is based on this premise it could be said that the successful implementation of management accounting information systems influences the decision making managers.

## THE PROPOSED RESEARCH MODEL AND HYPOTHESES

Based on the theoretical framework are as follows: This study aims to determine the causal relationships between variables through hypothesis testing:

Figure 1: Proposed Theoretical Framework



And, the following hypotheses were proposed:

Hypothesis1: Environmental uncertainty affects the accounting information system management.

Hypothesis 2 : Organizational culture affects the accounting information system management.

Hypothesis 3 : Accounting information systems management affects the efficiency of managerial decisions.

## CONCLUSIVE REMARKS

Environmental uncertainty and organizational culture in management accounting information system as well as its implications on the manager's decision. Environmental uncertainty and organizational culture which is the main cause of the weak environmental uncertainty, the authors propose some suggestions to improve the effectiveness of environmental uncertainty and organizational culture so that the accounting information management system for the better. Quality information that can be used for decision making, where the result was the right decision, the allocation of resources and better response time so that it can provide benefits and reduce costs. that there is a relationship between the four dimensional categories of information, namely the scope, timeliness, aggregation and integration in the availability of information to managers and how they use that information plays an important role for the decision making process, especially for those in managerial and financial levels.

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