
The Effect of Organizational Commitment, Decentralization and Management Accounting Systems on Managerial Performance with Organizational Culture as a Moderating Variable

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Abstract

This study aims to determine the effect of organizational commitment, decentralization and management accounting systems on managerial performance with organizational culture as a moderating variable. This research method is included in quantitative research with primary data sources. Data analysis in this study used the WarpPLS Version 7.0 data processing tool. The results showed that Organizational Commitment, Decentralization and Management Accounting Systems had a positive and significant effect on Managerial Performance, Organizational Commitment and Management Accounting Systems had a positive and significant effect on Organizational Culture. Decentralization has no significant effect on Organizational Culture. Organizational Culture has a positive and significant effect on Managerial Performance. Organizational Culture does not moderate Organizational Commitment, Decentralization and Management Accounting Systems on Managerial Performance.

Keywords: Organizational Commitment, Decentralization, Management Accounting System, Managerial Performance, Organizational Culture.

INTRODUCTION

The role of Higher Education has a quite strategic position as the front guard for producing quality human resources which are expected to contribute to the development of a country. Therefore, adequate synergy is needed within the higher education institutions themselves to achieve goals as an organization and as a development partner for a country (Sabir et al., 2021). In general, the problems that are often faced by a country that is included in the underdeveloped category are due to the factors of poverty, social inequality and a lack of quality human resources. This is the main concern for universities to empower citizens so they can have skills or competencies that will later become intermediaries to improve living standards (Rana, Ahmed, Narayan, & Zheng, 2022).

The role of teaching staff at tertiary institutions has a quite strategic position, apart from being lecturers they also act as managers of the institution so that there are multiple roles in carrying out work in the same environment. The existence of this dual role causes role conflicts to occur which affect managerial performance in achieving organizational goals (Sabir et al., 2021).

Another phenomenon shows that there are still large gaps in managerial performance that are often faced by universities in Indonesia, including budget program planning that is not yet optimal, implementation in the investigation of recording daily activity reports that are not yet comprehensive, obstacles in coordinating task units within the university, evaluation the performance of lecturers or other employees is still not optimal, there is still a low form of internal supervision from the university in anticipating various forms of violations both related to academic and non-academic aspects, recruitment of employees which sometimes still

ignores areas of competence and lack of university representation in the realm of community service (Sabir et al., 2021).

With increasingly intense competition which automatically requires an organization to continue to evaluate the performance of its organization, it is necessary to know several activities that are directly related to the managerial performance of the organization (Roque, Raposo, & Alves, 2021). For the world of education, especially higher education, the business world which is always moving dynamically certainly brings enormous consequences in managing its organizational units. Universities are required to continue to improve quality and competitiveness and adapt quickly to various kinds of dynamics in the world of education related to the use of technology, academic services and to prepare graduates who are competent in their fields according to the needs of an increasingly competitive world of work (Zaki Ewiss, 2021).

In general, there are three problems faced by tertiary institutions in Indonesia, first of all, the quality of the teaching staff, the number of doctors and professors in tertiary institutions is still minimal. Second, the world of student affairs for expression and innovation in developing knowledge, so far several campuses still lack teaching and learning facilities, thereby limiting the space for students to develop their interests, talents and knowledge. Third, the academic demands of students and lecturers are too dense. Students lack time to improve abilities outside campus and organizations, lecturers lack time and opportunities to research and write scientific papers (Roque et al., 2021).

To help improve managerial performance, organizational commitment is needed that accommodates all kinds of interests from various parties who are actively involved in advancing the organization that is formally designed in the form of policy. Organizational commitment needs to get attention, so that it is hoped that it will make a positive contribution in supporting the success of an organization's goals (Wahyudi, Hasanah, & Mushlihatun, 2021). Organizations that have a clear commitment certainly have potential value to directly contribute to increasing the motivation and role of each individual involved in the operational activities of the organization so that cumulatively it will improve managerial performance (Badu, Awaluddin, & Mas'ud, 2019).

Not only is organizational commitment needed to improve managerial performance, the application of the concept of decentralization in an organization also has a big contribution to improving managerial performance (Badu et al., 2019). Organizations are becoming more complex to manage, making it nearly impossible to make decisions solely on top managers. Besides creating a heavy workload, decisions may not be effective for the organization (Ewiss, 2021). Another reason why the concept of decentralization is very important to be implemented in organizations is more appropriate decision making (Davila, Gupta, & Palmer, 2018).

After the implementation of organizational commitment and the concept of decentralization has been carried out properly, then it is necessary to implement an adequate management accounting system to optimize organizational operational activities so that they are more effective and efficient in accordance with applicable standard operating procedures (Afandi, Fatimah, & Martana, 2021). The reason for the need to implement a management accounting system for an organization is because it can help make decisions regarding the use of funds for organizational goals. This is because the management accounting system provides an analysis of the profits and losses experienced by the organization and the factors that support it (Dharu & Wahidahwati, 2021).

Organizational culture becomes a medium in the work environment that can be felt positively and strengthened to maximize various kinds of things that are directly related to improving managerial performance (Darwis, 2019). Organizational culture can determine how the organization fulfills its various objectives related to the targets to be achieved by the organization itself (Dharu & Wahidahwati, 2021). The application of organizational culture

can be in line with organizational commitment which has been implemented directly in a bottom-up manner to move all individual organizations to maximize their role in improving managerial performance (Wahyudi et al., 2021). In making organizational decisions, the concept of decentralization can certainly produce good decisions if each divisional unit carries out its duties and authorities in a comprehensive and disciplined manner by paying attention to everything within the divisional unit (Dharu & Wahidahwati, 2021). Organizational culture has an attachment to how the pattern of the management accounting system is juxtaposed with individual behavior within an organization to produce the maximum expected output as a form of organizational achievement (Afandi et al., 2021).

Based on the explanation and on the reasons and problems, several formulations of the problem were concluded, namely: Does organizational commitment affect managerial performance? Does decentralization affect managerial performance? Does the management accounting system affect managerial performance? Does organizational commitment affect organizational culture?, Does decentralization affect organizational culture?, Does the management accounting system affect organizational culture?, Does organizational commitment affect managerial performance with organizational culture as a moderating variable?, Does decentralization affect managerial performance with organizational culture as a moderating variable?, Does the system management accounting affects managerial performance with organizational culture as a moderating variable? Does organizational culture affect managerial performance?

METHOD RESEARCH

The type of research used in this research is quantitative research because it aims to use and develop mathematical models, test theories and hypotheses related to phenomena. This research includes an associative explanatory research typology because it aims to determine the influence or relationship between two or more variables (Ghozali, 2018).

RESULT AND DISCUSSION

Outer Model Test

Table 1. Outer Loading

	KO	DS	SAM	BO	KM
KO1	0.947				
KO2	0.865				
KO3	0.750				
KO4	0.734				
KO5	0.859				
KO6	0.692				
DS1		0.901			
DS2		0.880			
DS3		0.633			
DS4		0.717			
DS5		0.844			
DS6		0.752			
DS7		0.727			
DS8		0.577			
SAM1			0.823		

SAM2	0.790
SAM3	0.756
SAM4	0.740
SAM5	0.660
SAM6	0.788
SAM7	0.680
SAM8	0.660
BO1	0.887
BO2	0.980
BO3	0.805
BO4	0.657
KM1	0.798
KM2	0.795
KM3	0.812
KM4	0.653
KM5	0.728
KM6	0.755
KM7	0.823
KM8	0.850
KM9	0.845
KM10	0.686
KM11	0.496
KM12	0.693
KM13	0.620

Source: Primary Data Processed (2022)

Based on table 1. it can be seen that the obtained research indicators are valid. So testing latent variables on indicators in research can be well understood.

Composite Reliability

Table 2. Composite Reliability

Variable	Composite Reliability
Organizational Commitment	0,706
Decentralization	0,720
Management Accounting System	0,741
Organizational culture	0,691
Managerial Performance	0,715

Source: Primary Data Processed (2022)

Based on table 2. it can be seen that the composite reliability value of each variable has ≥ 0.4 , where the organizational commitment variable is 0.706, the decentralization variable is 0.720, the management accounting system variable is 0.741, the organizational culture variable is 0.691 and the managerial performance variable is 0.715. This shows that the research variables have good reliability.

Cronbach Alpha

Table 3. Cronbach Alpha

Variable	Cronbach's alpha
Organizational Commitment	0,507
Decentralization	0,561
Management Accounting System	0,621
Organizational culture	0,414
Managerial Performance	0,588

Source: Primary Data Processed (2022)

Table 3 shows the composite reliability value in the form of the Cronbach's Alpha value. The organizational commitment variable has a value of 0.507 which is included in the sufficient category, the decentralization variable has a value of 0.561 which is included in the sufficient category, the management accounting system variable has a value of 0.621 which is included in the high category, the organizational culture variable has a value of 0.414 which is included in the high category moderate, and the managerial performance variable has a value of 0.588 which is included in the sufficient category.

The reliability value in this study has been demonstrated by the reliability of composite reliability and Cronbach's alpha which have varying reliability according to each category of value ranges, so that the data collected can be used for hypothesis testing.

Discriminant Validity

Table 4. Discriminant Validity

	KO	DS	SAM	BO	KM
KO	0.542				
DS		0.508			
SAM			0.548		
BO				0.613	
KM					0.426

Source: Primary Data Processed (2022)

Based on table 4, it can be seen that the AVE value ≥ 0.4 this indicates that the indicators for all research variables are valid.

Goodness Of Fit (Inner Model)

Table 5. Goodness of Fit

No.	Model Fit and Quality Indices	Fit Criteria	Analysis Results	Information
1	Average Path Coefficient (APC)	$p < 0.05$	0,125, $p=0.018$	Good
2	R-squared contribution ratio (RSCR)	Acceptable if ≥ 5 , ideally = 1	0.979	Good
3	Average Adjusted R-squared	$p < 0.05$	0.174, $p=0.003$	Good
4	Average block VIF (AVIF)	Acceptable if ≤ 5 , ideally ≤ 3.30	1.451	Ideal
5	Average full collinearity VIF (AFVIF)	Acceptable if ≤ 5 , ideally ≤ 3.30	1.332	Ideal

Source: Primary Data Processed (2022)

Table 5 shows the general model elements used as indicators of the goodness of fit inner model. The results of the analysis show that the Average Path Coefficient (APC) or average path coefficient is 0.125 with a significance level of p-value = 0.018, meaning that the coefficients in each path have a significant influence from exogenous variables on endogenous variables and also mediation models on endogenous variables.

The R-squared contribution ratio is 0.979, meaning that it shows a significant 97.9% influence of the independent variable on the dependent variable and also the mediation model on the dependent variable. While the remaining 2.1% is influenced by other variables not used in this study.

The VIF Average Block (AVIF) value of $1.451 < 3.30 < 5$ is included in the ideal category. The Average Full Collinearity VIF (AFVIF) value of $1.332 < 3.30 < 5$ is included in the ideal category. This means that the results of this analysis indicate that each variable in this study is free from multicollinearity. Free from multicollinearity, this indicates that each variable is not related to each other or does not have a significant correlation so that each variable used in this study stands alone or is independent of each other.

Hypothesis test

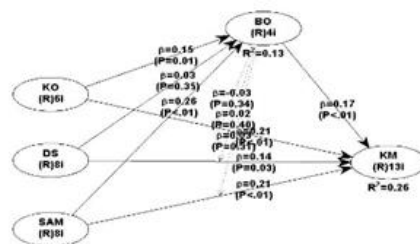


Figure 1 Structural Equation

Table 6. Direct Hypothesis Test Results

No.	Relations Between Variables	Path Coefficients	p-value	Significance Level
1	KO → KM	0.214	< 0.001	Significant
2	DS → KM	0.136	0.026	Significant
3	SAM → KM	0.207	< 0.001	Significant
4	KO → BO	0.154	0.013	Significant
5	DS → BO	0.027	0.353	Not significant
6	SAM → BO	0.257	< 0.001	Significant
7	BO → KM	0.173	0.006	Significant

Source: Primary Data Processed (2022)

Table 6. shows the calculation of the influence of organizational commitment variables on managerial performance. In this calculation, the path coefficient value is 0.214 with a significance level of p-value <0.001. This calculation explains that the hypothesis that organizational commitment has a significant effect on managerial performance is accepted with a positive or unidirectional relationship. This means that organizational commitment directly

has a significant effect on managerial performance, the higher organizational commitment, the higher managerial performance.

Table 6. shows the calculation of the effect of decentralization variables on managerial performance. In this calculation, the path coefficient value is 0.136 with a p-value significance level of 0.026. This calculation explains that the decentralization hypothesis has a significant effect on managerial performance accepted with a positive or unidirectional relationship. This means that decentralization directly has a significant effect on managerial performance, the more comprehensive the concept of decentralization is carried out, the more managerial performance will also increase.

Table 6. shows the calculation of the effect of management accounting system variables on managerial performance. In this calculation, the path coefficient value is 0.207 with a significance level of p-value <0.001. This calculation explains that the decentralization hypothesis has a significant effect on managerial performance accepted with a positive or unidirectional relationship. This means that the management accounting system directly has a significant effect on managerial performance, the better the management accounting system is applied, the managerial performance will also increase.

Table 6. shows the calculation of the influence of organizational commitment variables on managerial performance. In this calculation, the path coefficient value is 0.154 with a p-value significance level of 0.013. This calculation explains that the hypothesis that organizational commitment has a significant effect on organizational culture is accepted with a positive or unidirectional relationship. This means that organizational commitment directly has a significant effect on organizational culture, the higher the organizational commitment, the better the implementation of organizational culture.

Table 6. shows the calculation of the effect of decentralization variables on managerial performance. In this calculation, the path coefficient value is 0.027 with a significance level of 0.353 p-value. This calculation explains that the decentralization hypothesis has an effect on organizational culture is rejected. This means that organizational commitment does not have a significant effect on organizational culture directly.

Table 6. shows the calculation of the effect of management accounting system variables on managerial performance. In this calculation, the path coefficient value is 0.257 with a significance level of p-value <0.001. This calculation explains that the management accounting system hypothesis has a significant effect on organizational culture accepted with a positive or unidirectional relationship. This means that the management accounting system directly has a significant effect on organizational culture, the better the application of the management accounting system concept, the better the implementation of organizational culture.

Table 6. shows the calculation of the influence of organizational culture variables on managerial performance. In this calculation, the path coefficient value is 0.173 with a p-value significance level of 0.006. This calculation explains that the organizational culture hypothesis (M1) has a significant effect on managerial performance (Y) is accepted with a positive or unidirectional relationship. This means that organizational culture directly (X3) has a significant effect on managerial performance (Y), the better the implementation of organizational culture, the better managerial performance.

Table 7. Indirect Hypothesis Test Results

No.	Relations Between Variables	Path Coefficients	p-value	Information
1	BO*KO	-0.029	0.343	Not significant
2	BO*DS	0.018	0.400	Not significant
3	BO*SAM	0.035	0.310	Not significant

Source: Primary Data Processed (2022)

Table 7. shows the calculation of the influence of organizational culture variables as a mediating variable from organizational commitment to managerial performance. In this calculation, the path coefficient value is -0.029 with a p-value significance level of 0.343. This calculation explains that the hypothesis of organizational culture being mediation in managerial performance is rejected. This means that indirectly organizational culture is not able to moderate the effect of organizational commitment on managerial performance.

Table 7. shows the calculation of the influence of organizational culture variables as a mediating variable from decentralization on managerial performance. In this calculation, the path coefficient value is 0.018 with a p-value significance level of 0.343. This calculation explains that the hypothesis of organizational culture being mediation in managerial performance is rejected. This means that indirectly organizational culture is not able to moderate the effect of decentralization on managerial performance.

Table 7. shows the calculation of the influence of organizational culture variables as a mediating variable from the management accounting system on managerial performance. In this calculation, the path coefficient value is 0.035 with a p-value significance level of 0.310. The calculation explains that the hypothesis of organizational culture being a moderation in managerial performance is rejected. This means that indirectly organizational culture is not able to moderate the influence of management accounting systems on managerial performance.

The Effect of Organizational Commitment on Managerial Performance

Based on the results of hypothesis testing, it shows that the variable organizational commitment has a positive and significant effect on managerial performance, so it can be concluded that high organizational commitment can improve managerial performance. The results of this study strengthen the results of research conducted by Ridwan & Sandy (2019), Badu et al. (2019) and Syabila et al. (2021) which shows that organizational commitment has a positive and significant effect on managerial performance. However, the results of this study are different from research conducted by (Badzaly, 2021) which states that organizational commitment actually has a negative and significant effect on managerial performance.

Having organizational commitment is an important element in working in an organization. Someone who has high organizational commitment can be expected to have a positive outlook and try to do or make the best contribution to achieving goals and better performance for the organization. The results of this study are in accordance with the involvement theory to explain that involvement and participation will contribute to the growth of a sense of responsibility and ownership, and therefore also have an impact on the growth of increased company performance, and of course the financial performance of the company, and loyalty to the company. Involvement theory also states that effective organizations or companies empower their employees, build their organizations or companies in the form of teams, and develop their human resource capabilities at all levels. According to Involvement theory, executives, managers and employees have a high commitment to their work and they feel that they have become a part of the organization or company where they work. People at all levels feel that they at least have the opportunity to provide some input or contribution to the decision-making process within the company that will affect their work, and that their work is directly related to the goals the organization or company wants to achieve.

Effect of Decentralization on Managerial Performance

Based on the results of hypothesis testing, the results of the decentralization variable have a positive and significant effect on managerial performance. The results of this study strengthen the results of research conducted by Sabir et al. (2021), Ewiss (2021) and Davila et al. (2018), that decentralization has a positive and significant effect on managerial performance. However, the results of this study are different from the research conducted by (Indriyanti, Malikah, &

Junaidi, 2020) which states that the management accounting system actually has a negative and significant effect on managerial performance.

The results of this study are in accordance with the institutional logics theory which is used to explain that management control systems are used as a pattern or system, related to organizational management control, which is socially structured and embedded in wider cultural beliefs and rules within the organization, and therefore serves as the basis or basis for the decision-making process at the micro level in an organization or company, where of course the results of each decision-making process that takes place in the organization will have an impact on the performance and financial performance of the organization or company.

Decentralization gives employees in each work department unit greater responsibility and control over their activities, and greater access to the information needed. The better decentralization is implemented, it will further improve managerial performance because decentralization has the overall achievement of improving managerial performance. Decentralization is necessary because there are administrative conditions that are increasingly complex, as well as tasks and responsibilities that require the distribution of authority to lower management. With the delegation of authority will help ease the burden on higher management.

The Effect of Management Accounting Systems on Managerial Performance

The existence of a positive influence between the management accounting system variables on managerial performance illustrates that all the information needed by organizational leaders is available or sufficient in decision making. The information provided by the management accounting system helps users at all levels of the organization in the process of making decisions or making a policy, be it decisions related to finance or other decisions that concern the interests of the organization.

The results of this study are consistent with the consistency theory which explains that organizations or companies tend to run effectively and efficiently in all of their operational activities, if they have an integrated and systematic system while still combining it with the existing organizational culture that is well coordinated within organization or company, which will later form a good level of performance and financial performance.

Management accounting information systems that have the characteristics of timelines, broad scope, aggregation, and integration are able to influence managerial performance. The wider the scope of information, the more concise and complete the information, the more complex the information and the timeliness in providing information shows the better each individual organization is in improving its performance, resulting in better decisions in planning, investigation, coordination, evaluation, supervision, staffing, negotiation and representation.

A system can be said to be beneficial if the information presented is effectively useful in a series of decision-making actions for users of that information. Information that is presented correctly will influence decision making in managing the organization. Thus, various levels of management within the organization can capture and detect more quickly when changing conditions require a strategic response. The information received by management varies greatly in form or function, so it is necessary to select and group specific information that can play an important role in achieving managerial performance.

The results of this study strengthen the results of research conducted by (Kingazi, 2020), Roque et al. (2021) and Rana et al. (2021) directly the management accounting system variable has succeeded in showing a positive and significant influence on managerial performance. However, the results of this study differ from research conducted by Amalia (2021) which states that the management accounting system actually has a negative and significant effect on managerial performance.

The Effect of Organizational Commitment on Organizational Culture

Based on the results of hypothesis testing, it was found that the organizational commitment variable had a positive and significant effect on managerial performance. The results of this study strengthen the results of research conducted by Rana, et al. (2021), Badu, et al. (2019) and Syabila et al. (2021), which states that organizational commitment has a positive and significant effect on organizational culture. However, the results of this study are different from research conducted by Ewiss (2021), which states that the variable organizational commitment has a negative effect on organizational culture.

The results of this study are consistent with the involvement theory which explains that involvement and participation will contribute to the growth of a sense of responsibility and ownership, and therefore also have an impact on the growth of increased organizational performance, and of course the financial performance of the organization, and loyalty to the organization. Involvement theory also states that organizations or companies that effectively empower their employees, build their organizations or companies in the form of teams, and develop their human resource capabilities at all levels are accompanied by the implementation of a good organizational culture, then will encourage increased performance for the organization or company in general.

The application of organizational commitment and organizational culture is very closely related. Organizational culture can support the implementation of organizational commitment effectively which will ultimately affect performance, where performance will increase faster. Organizational culture refers to a system of shared meaning held by members that differentiates an organization from other organizations. Unfavorable organizational culture can certainly affect the failure of the implementation of organizational commitments. This indicates that there is a significant relationship between organizational culture and the implementation of organizational commitment. The better the organizational culture in an organization, it will have an impact on the resulting organizational commitment.

The Effect of Decentralization on Organizational Culture

Based on the results of hypothesis testing, it was found that the decentralization variable had a positive and insignificant effect on organizational culture. This shows that the higher the level of decentralization that is implemented, the more effective the organizational culture is applied, but this does not happen completely in reality.

The results of this study are not in line with the consistency theory which states that the management control of an organization or company, which is socially structured and embedded in broader cultural beliefs and rules within the organization, will serve as the basis or basis for decision-making processes at the micro level within the organization or company, where of course the results of every decision-making process that takes place in the organization or company will have an impact on the performance and financial performance of the organization or company.

In general, decentralization has a close relationship with organizational culture, but this study does not support the results of research conducted by Sabir et al. (2021), Ewiss (2021) and Davila et al. (2018), which states that decentralization has a positive and significant effect on organizational culture.

The Effect of Management Accounting Systems on Organizational Culture

Based on the results of hypothesis testing, it was found that the management accounting system variable had a positive and significant effect on organizational culture. The results of this study support research conducted by Ridwan and Sandy (2019), Kingazi et al. (2021) and Roque et al. (2021), which states that the management accounting system has a positive and significant effect on organizational culture. However, the results of this study are different from the research conducted by Badu et al. (2019), which states that the management accounting system actually has a negative effect on organizational culture.

The results of this study are in accordance with the consistency theory which explains that organizations or companies tend to be effective and efficient in all of their operational activities, where of course this effectiveness and efficiency also contributes to a good level of performance and financial performance, because it has an organizational culture. strong and consistent, as well as well coordinated and integrated within the organization or company. The behavior of an organization's or company's employees is rooted in a set of core values, where leaders and followers of an organization or company are agile in reaching agreement regarding a set of core values that are the basis of the beliefs of all these employees, even when they have different views.

The management accounting system is a representation of the form of implementation of standard operating procedures of an organization that is directly related to a clear strategy, picture and mechanism in carrying out its routine operational activities. The application of the management accounting system is expected to make a positive contribution to the organization which can be translated as a routine when it produces organizational output in the long term so that it is stated that the management accounting system is part of the organizational culture in the form of systematic and comprehensive organizational operational implementation which will ultimately contribute to survival of the organization itself.

The Effect of Organizational Culture on Managerial Performance

Based on the results of hypothesis testing, it was found that organizational culture variables had a positive and significant effect on managerial performance. The results of this study support the research conducted by Tangdialla et al. (2021), Dharu & Wahidahwati (2021) and Wahyudi et al. (2021) which states that organizational culture has a positive and significant effect on managerial performance.

The results of this study are in accordance with the consistency theory which explains that organizations or companies tend to be effective and efficient in all of their operational activities, where of course this effectiveness and efficiency also contributes to a good level of performance and financial performance, because it has an organizational culture. strong and consistent, as well as well coordinated and integrated within the organization or company. Consistency in reaching agreement regarding a set of core values which then form an organizational culture that is rooted in the organization or company, is a source of stability and strong internal integration resulting from a number of common mindsets and a high level of conformity, which can then create a high level of managerial performance. high anyway.

The results of this study are also in line with the theory put forward by Kreitner and Kinicki (2002) in Tangdialla et al. (2021), who defines organizational culture as the adhesive for various elements within the organization through values that must be adhered to, symbolic equipment and social goals to be achieved. Every organization must have its own meaning for the word culture itself which includes: identity, ideology, sources of information, vision and mission of the organization. So it can be concluded that organizational culture is the rules of the game that exist in an organization that become a guideline for human resources in the organization when carrying out obligations and values that exist to behave in an organization. **The Influence of Organizational Commitment To Managerial Performance Is Moderated By Organizational Culture**

Based on the results of hypothesis testing, it was found that organizational culture has no significant effect in strengthening or weakening the relationship between organizational commitment and managerial performance with a coefficient value of -0.029 and a significance value of 0.343. So it can be concluded that organizational culture is not a moderating variable capable of influencing (strengthening or weakening) the relationship between organizational commitment to managerial performance. The results of this study are not in line with the research conducted by Wahyudi et al. (2021), Ramadhini et al. (2019) and Mayarani et al.

(2021) which states that organizational culture is able to moderate (strengthen and weaken) the relationship between organizational commitment to managerial performance.

The results of this study do not support involvement theory, namely because not all members in an organization can implement a good culture. Organizations that have a high organizational culture tend to do according to organizational habits. Because when an employee tries to make the best possible contribution to the organization where he works, there may be external technical matters that can affect his performance. Therefore, a good organizational culture in a company does not necessarily guarantee the output of employee loyalty when carrying out their duties to improve managerial performance.

The Effect of Decentralization on Managerial Performance Moderated by Organizational Culture

Based on the results of hypothesis testing, it was found that organizational culture had no significant effect on strengthening or weakening the relationship between decentralization and managerial performance with a coefficient value of 0.018 and a significance value of 0.400. So it can be concluded that organizational culture is not a moderating variable capable of influencing (strengthening or weakening) the relationship between decentralization and managerial performance. The results of this study are not in line with research conducted by Dharu and Wahidahwati (2021), Ramadhini et al. (2019) and (Mustofa & Trisnaningsih, 2022) who state that organizational culture is able to moderate (strengthen or weaken) the relationship between decentralization and managerial performance.

The results of this study do not support the institutional logics theory, namely because not all members in the organization can apply a good culture. Organizations that have a high organizational culture tend to do according to organizational habits. This is because the form of implementation of the concept of decentralization of work units applied in an organization also depends on the regulations promulgated by that organization. Management control systems may not be able to provide a major influence to encourage synergy in the application of the concept of decentralization of work within organizational units.

The Effect of Management Accounting Systems on Managerial Performance Moderated By Organizational Culture

Based on the results of hypothesis testing, it was found that organizational culture had no significant effect in strengthening or weakening the relationship between management accounting systems and managerial performance with a coefficient value of 0.035 and a significance value of 0.310. So it can be concluded that organizational culture is not a moderating variable capable of influencing (strengthening or weakening) the relationship between management accounting systems and managerial performance. The results of this study are not in line with the research conducted by Afandi et al. (2021), Tangdialla et al. (2021) and (Silitonga, 2019) which state that organizational culture is able to moderate (strengthen or weaken) the relationship between management accounting systems and managerial performance.

The results of this study do not support the consistency theory, namely because not all members in the organization can apply a good culture. Organizations that have a high organizational culture tend to do according to organizational habits. Because the application of a management accounting system related to the level of effectiveness and efficiency in operational activities depends on how well it follows the existing standard operating procedures of the organization. Therefore, a good organizational culture in an organization may not necessarily be in line with the application of a management accounting system to improve managerial performance.

CONCLUSION

Organizational commitment has a positive and significant effect on managerial performance. That is, the higher the organizational commitment possessed by employees, the managerial performance at Prof. Muhammadiyah University. Dr. HAMKA is increasing. The results of this study support the results of research conducted by Ridwan & Sandy (2019), Badu et al. (2019) and Syabilla et al. (2021) which states that organizational commitment has a positive and significant effect on managerial performance.

Decentralization has a positive and significant effect on managerial performance. That is, the more comprehensively the concept of decentralization is implemented, the managerial performance at Prof. Muhammadiyah University. Dr. HAMKA is increasing. The results of this study support the results of research conducted by Sabir et al. (2021), Ewiss (2021) and Davila et al. (2018) which states that decentralization has a positive and significant effect on managerial performance.

The management accounting system has a positive and significant effect on managerial performance. That is, the more adequate the application of the management accounting system is implemented, the managerial performance at Prof. Muhammadiyah University. Dr. HAMKA is increasing. The results of this study support the results of a study conducted by Kingazi et al. (2021), Roque et al. (2021) and Rana et al. (2021) which states that the management accounting system has a positive and significant effect on managerial performance.

Organizational commitment has a positive and significant effect on organizational culture. That is, the higher the organizational commitment possessed by employees, the better the organizational culture applied at Prof. Muhammadiyah University. Dr. HAMKA. The results of this study support the results of research conducted by Rana et al. (2021), Badu et al. (2019) and Syabilla et al. (2021) which states that organizational commitment has a positive and significant effect on organizational culture.

Decentralization has no significant effect on organizational culture. That is, the level of decentralization implemented at Muhammadiyah University, Prof. Dr. HAMKA has no significant effect on the increase or decrease in organizational culture that has been running so far. The results of this study contradict the results of a study conducted by Sabir et al. (2021), Ewiss (2021) and Davila et al. (2018) which states that decentralization has a significant effect on organizational culture.

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