

E-ISSN : [2986-5050](https://doi.org/10.38035/gijea.v1i2), P-ISSN : [2986-5336](https://doi.org/10.38035/gijea.v1i2)

DOI: <https://doi.org/10.38035/gijea.v1i2>

Received: 5 July 2023, Revised: 27 July 2023, Publish: 28 July 2023

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## The Effect of Organizational Commitment on The Characteristics of Management Accounting Information Systems Case Study at PT. Indo-Rama Synthetics Tbk

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**Abstract:** Managers, in making a decision, it is necessary to have information that is in accordance with the characteristics of the management accounting system of each existing department to produce decisions that are in accordance with the needs and goals of the company. PT Indo-Rama Synthetics Tbk is one of the companies with a management accounting information system that is less integrated (integration), especially in the non-financial division. Meanwhile, good information can be generated from the organizational commitment inherent in every employee. This is because the assessment of organizational commitment can be a benchmark for how information is generated through the performance of each employee. This research is studied using Cook & Wall's theory of organizational commitment and Chenhall & Morris's theory of management accounting information system characteristics. This research was also conducted using quantitative methods with the type of casual explanatory research, with two main sources, namely secondary and primary sources, selected by purposive sampling technique with a sample of 80 people. The data generated in this study were also obtained from the results of questionnaires that had passed normality, validity, reliability, and hypothesis tests using the t and f tests assisted by SPSS version 23 software in analyzing them. The results of this study are (1) organizational identification influences the characteristics of management accounting information systems; (2) organizational involvement affects the characteristics of management accounting information systems; (3) organizational loyalty affects the characteristics of management accounting information systems; (4) organizational identification, organizational involvement, and organizational loyalty affect the characteristics of management accounting information systems.

**Keywords:** Characteristics of Management Accounting Information Systems, Organizational Identification, Organizational Involvement, Organizational Loyalty.

## INTRODUCTION

System Information Accountancy Management (SIAM) is often used by various types of organizations to help the manager make something decisions. System information accountancy management is a tool used for process gathering sources of financial data Becomes something information or report to be used by management taking decisions (Marina, Wahjono, Syaban, & Suarni, 2017). because, system information accountancy management Becomes a Thing important for a run in every organization, cause if system information accountancy management no conducted in a manner effective, then the information obtained will be Becomes information that can be harmful company or organization.

One experienced company's ineffective implementation of SIAM is PT. Indo-Rama Synthetics Tbk, a company textile located in Purwakarta. Based on the results of the findings internal audit team through the results interviews, it is known that inefficiencies occur are caused by yet exist system information accountancy integrated management, especially in the non-financial division (integration). For example, when a division requires immediate data from other divisions to report finances, a lot Step which must be passed so that time has passed no appropriate time (timeliness).

Another problem encountered that is, the information belonging to each division is considered confidential and sensitive, so resulted in no existing report information between divisions as well no reflection criteria of integrative nature. Whereas in theory system information accountancy management itself, internal information constitutes a needs tree that can help the company advance business processes.

SIAM planning is also a must driven by the existence of commitment organization on each his employees. Because, commitment organizations have a significant influence on production (Aditya, 2017)quality. Commitment organization this rated could engender a sense of responsibility and loyalty that is owned by the individual or employees and make something company or organization capable Fulfill destination company to front. Because, commitment organization could affect every behavior as well as have an important role in encouraging and motivating the individual to work responsibly as well as obligations to the company place work (Ramadhan, 2017).

To know if there is a nope influence on commitment organization to SIAM characteristics, the article this try to see whether organizational identification, organizational involvement, and organizational loyalty can influence characteristics of system information accountancy resulting management.

## LITERATURE REVIEW

### Behavior Organization

According to Widyanti (2019), organizational behavior is a study that studies the impact caused by individuals, groups, or structures within an organization to achieve the effectiveness of the organization itself. In line with this, according to Shah (2019), organizational behavior can also be used as a guide or direction for the organization in carrying out the process of the company's vision and mission to achieve organizational goals. This also makes company managers need to have a deep understanding of the behavior of each individual in their organization. Because Syah (2019) also added that organizational behavior is a part of the field of management that can assist managers in expressing every problem they face every day.

### Commitment Organization

According to Ramadan (2017), commitment organization is an aspect important in self individuals who can help give motivation and encouragement individual the in work their obligations as an employee in a manner responsible. it will in a manner automatically occur



## Research Hypothesis

- H1 : Organizational Identification influences the characteristics of management accounting information systems.
- H2 : Organizational Involvement affects the characteristics of management accounting information systems.
- H3 : Organizational Loyalty influences the characteristics of management accounting information systems.
- H4 : Organizational Identification, Organizational Involvement, and Organizational Loyalty affect the characteristics of management accounting information systems.

## METHODS

### Research Population and Samples

The population in this study were all staff working at PT Indo-Rama Synthetic Tbk with high school to doctoral education levels and accustomed to using SIAM in their work. The total population in this study was 100 people. The sample technique used in this research is purposive sampling. So that the sample obtained was 80 respondents consisting of junior staff to senior staff.

### Variable Operations

The dependent variable in this study is the characteristics of the management accounting information system (Y). Meanwhile, the independent variables in this study are organizational identification (X1), organizational involvement (X2), and organizational loyalty (X3). This variable is measured using an interval scale. Indicators in the characteristics of management accounting information systems are measured from: Broad Scope, Timeliness, Aggregation, and Integration. Each variable is reduced to a number of statements as outlined in the questionnaire. The scale used in each statement in the questionnaire is a Likert scale with a score of 1 to 7 for variable Y, and a score of 1 to 5 for variable X.

### Data Analysis

The resulting data was tested with a variety of tests, starting from the validity test, reliability test, normality test, heteroscedasticity test, multicollinearity test, and hypothesis testing.

#### 1. Validity and Reliability Test

Validity test in study this conducted with method correlate score on each variable item. Testing this conducted with level significant 5%. Meanwhile, the reliability test conducted for see consistency / stability answer primary source in questionnaire. If reliability in a manner general not enough of 0.60 then will considered not enough well, meanwhile reliability in range of 0.70 can acceptable, and reliability more of 0.80 will be considered good (Sekaran & Bougie, 2016). Because bunch grain statement used for measure variable could accepted, if have coefficient reliability more big or same with 0.60.

#### 2. Normality test

The normality test is carried out using the Kolmogrov Smirnov test tool, namely:

- a. If value significant  $< 0.05$  then data distribution is not normal.
- b. If value significant  $> 0.05$  then normal data distribution.

#### 3. Heteroscedasticity Test

Heteroscedasticity test in study this using the Glejser Test with tool help calculation of SPSS statistical data. Where, when results that appear stated free from heteroscedasticity so score Significantly produced is also more big compared to alpha.

4. Multicollinearity Test

Test done in study this show exists sufficient correlation high ( above 0.90) inside variable free, then indicate exists multicollinearity. However, when VIF level < 10 then level collinearity the could tolerated.

5. Hypothesis testing

a. Partial Regression Test (t test)

Statistical Test of this t conducted for knowing how much big influence variable explanatory or independent to variation variable dependent. Calculation results (t count) then will compared with score t table with level 95% confidence ( $\alpha = 0.05$ ).

b. Regression Test kindly Simultaneous (Test F)

Simultaneous test conducted to see the influence caused by the variable independent in a manner together to variable dependent with use hypothesis statistics from something equality regression.

**RESULT AND DISCUSSION**

**Research Results**

**1. Validity Test**

In this study, the validity test was carried out using the Pearson product moment correlation technique with an error rate of 5% or equal to a 95% confidence level. Based on the results of the data that has been processed using the SPSS software, it can be seen that the validity test of the organizational identification questions is "valid" with the highest value 0.748 and the lowest 0.656. Then, the validity test of the organizational involvement question is "valid" with the highest value 0.778 and the lowest 0.684. While questions related to organizational loyalty show "valid" with the highest value 0.689 and the lowest 0.508. In addition, questions related to the characteristics of management accounting information systems show "valid" results with the highest value of 0.671 and the lowest of 0.437.

**2. Reliability Test**

Based on the results of SPSS software processing, it can be seen that the coefficient values on organizational identification (0.679), organizational involvement (0.695), organizational loyalty (0.929), and management accounting information system characteristics (0.914). So it can be said that the results of the four variables are reliable.

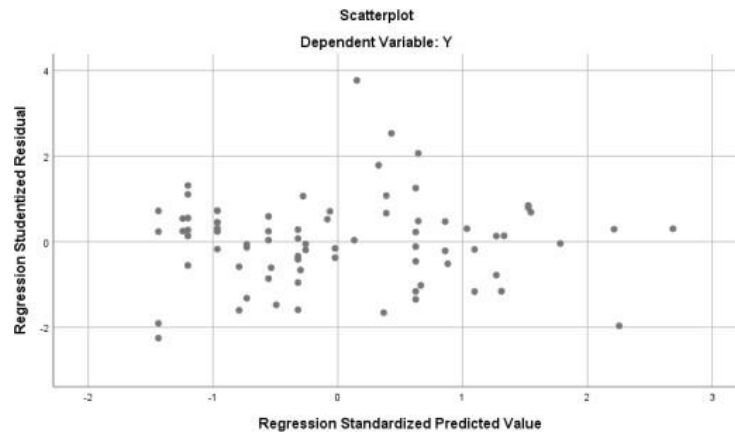
**3. Normality test**

The normality test results are presented as follows:

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		80
Normal Parameters a,b	Means	0.000000
	std. Deviation	14.48764602
Most Extreme Differences	absolute	0.097
	Positive	0.097
	Negative	-0.076
Test Statistics		0.097
Asymp. Sig. (2-tailed)		.060c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

The results also show that Kolmogorov-Smirnov value of 0.097 with asymp sig of 0.060 which means score asymp sig more big of alpha 5% ( $0.060 > 0.05$ ). So, got concluded that resulting unstandardized residuals normally distributed, and regression models generated double no violate assumption normality.

#### 4. Heteroscedasticity Test



Based on the pictures that, can seen that occur deployment point in a manner random, that is located above and below the number 0 on the Y axis. So, gets interpreted as no exists heteroscedasticity on variables independent.

#### 5. Multicollinearity Test

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-0,65	12,786		-0,051	0,96		
	Organizational Identification	3,445	1,316	0,278	2,617	0,011	0,579	1,726
	Organizational Involvement	3,442	1,101	0,313	3,126	0,003	0,651	1,537
	Organizational Loyalty	3,143	1,039	0,284	3,025	0,003	0,739	1,353

a. Dependent Variable: Karakteristik Sistem Informasi Akuntansi Manajemen

Based on table results testing multicollinearity, can seen that score variance inflation factor (VIF) on the third variable independent under number 10, and value The resulting tolerances more from number 0.1. So, got said that no occur multicollinearity between third variable free the.

#### 6. Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	-0,65	12,786	
Organizational Identification	3,445		1,316	0,278	2,617	0,011
Organizational Involvement	3,442		1,101	0,313	3,126	0,003
Organizational Loyalty	3,143		1,039	0,284	3,025	0,003



Based on tabl, can seen that there is equality multiple linear regression shown as following :

$$Y = a + \beta_1. X_1 + \beta_2. X_2 + \beta_3. X_3 + \varepsilon$$

$$Y = -0.650 + 3.445X_1 + 3.442X_2 + 3.143X_3$$

### 7. Determination Coefficient Analysis Test

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,710 <sub>a</sub>	0.504	0.484	14.77082

- a. Predictors: (Constant), Organizational Identification, Organizational Involvement, Organizational Loyalty.
- b. Dependent Variable: Characteristics System Information Accountancy Management

Based on the table that, can seen that score coefficient resulting determination of 0.484 with use score Adjusted R Square. So, big influence organizational identification, organizational involvement, and organizational loyalty simultaneously (simultaneous) against characteristics system information accountancy management by 48.4% meanwhile the remaining 100.0% - 48.4% = 51.6% is influenced by some things that are outside study this.

### 8. Partial Regression Test (t test)

Model		Coefficients <sup>a</sup>				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-0.65	12.786		-0.051	0.96		
	Organizational Identification	3.445	1.316	0.278	2.617	0.011	0.579	1.726
	Organizational Involvement	3.442	1.101	0.313	3.126	0.003	0.651	1.537
	Organizational Loyalty	3.143	1.039	0.284	3.025	0.003	0.739	1.353

a. Dependent Variable: Karakteristik Sistem Informasi Akuntansi Manajemen

In Thing this, Ho is rejected and Ha is accepted meaning organizational identification, organizational involvement, and organizational loyalty take effect in a manner significant to characteristics system information accountancy management.

### 9. Simultaneous Regression Test (Test F)

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	16851,528	3	5617,176	25,746	,000 <sup>b</sup>
	Residual	16581,459	76	218,177		
	Total	33432,988	79			

- a. Dependent Variable: Characteristics of SIAM
- b. Predictors: (Constant), Organizational Identification, Organizational Involvement, Organizational Loyalty

Based on table, can seen that score F count of 25.746 with significance of 0.000. Then F table obtained from Table F Level Significance 0.05 or 5% with  $df 1 = \text{amount variable} - 1 = 4 - 1 = 3$  and  $df 2 = n - k - 1 = 80 - 3 - 1 = 76$  is of 2.725.  $F \text{ count} = 25.746 > F \text{ table} = 2.725$  and  $\text{significance} = 0.000 < \alpha = 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted. Means Organizational Identification, Organizational Involvement, and Organizational Loyalty take effect in a manner together and significant to characteristics system information accountancy management.

## Discussion

### 1. The Effect of Organizational Identification on the Characteristics of Management Accounting Information Systems

Based on results analysis and testing that has been researcher do before, got seen that organizational identification has significant influence to characteristics system information accountancy management at PT Indo-Rama Synthetics Tbk. it showed from results given questionnaire previously stated that employees at PT Indo-Rama Synthetics Tbk have pride in worked at the company then making employees at PT Indo-Rama Synthetics Tbk want to Becomes part in company. sense of pride this naturally will impact on employee performance. They will Becomes motivated in operate duties and obligations. it it will too in a manner automatic connect bond emotional to myself employee for believe and want help the organization for forward.

Although so, organizational identification owned by employees at PT Indo-Rama Synthetics Tbk not yet owned in a manner perfect. it showed from still there is doubt in self employee for recommend his company to relatives and families. Because when this organizational identification has attached in a manner perfect in self employee, then will in a manner automatic make they have strong desire too give recommendation to relatives and family.

### 2. The Effect of Organizational Involvement on the Characteristics of Management Accounting Information Systems

Based on results analysis and testing that has been researcher do before, got seen that organizational involvement has significant influence to characteristics system information accountancy management at PT Indo-Rama Synthetics Tbk and make employee the have desire for To do roles and responsibilities he replied in a manner good and max. it proven from results statement questionnaire at number 6 and 9 which contains " in work, i.e want to work hard I beneficial no only for self I personal but also for interest company " as well as " the taste happy very if know that what i do beneficial for company ".

This is also in line with research conducted by Sutrisno, Haryono & Warso (2018), who judges that commitment organization could grow bond emotional like trust and will in self employee for help the organization in reach purpose. Participation carried out by employees at PT Indo - Rama Synthetic Tbk this is also aligned with results shown in characteristics system information accountancy management owned by the company that shows that has enough availability the information needed by the company.

### 3. The Effect of Organizational Loyalty on the Characteristics of Management Accounting Information Systems

Based on results analysis and testing that has been researcher do before, got seen that organizational loyalty has significant influence to characteristics system information accountancy management at PT Indo-Rama Synthetics Tbk. it strengthened with results questionnaire showing that there is desire in self they for Keep going live and work in the company that appears from statement in numbers 4



and 7 in questionnaire, which contains “ despite condition finance company no so well, taste I no want to move to other companies ” as well as “ offer more salary big from other companies do n't will make I want to move work ”.

If a employee has have a sense of pride for could work at the company such, then employee it will too attempted strong power for could give the best results for company through performance and manner they in doing duties and responsibilities he replied in condition whatever, no ignore or consider opportunities provided by other companies. So that no will there is a desire for leave company. Because the performance is good could produce company that can endure in condition anything and of course Thing the could profitable for employees at PT Indo-Rama Synthetic Tbk for permanent stay at the company the.

Good performance this is also proved with fulfillment every information available at PT Indo-Rama Synthetic Tbk. Though the resulting information only limited enough available, however Thing the permanent making PT Indo-Rama Synthetic Tbk have enough information in accordance with characteristics system information accountancy existing management.

#### 4. The Effect of Organizational Identification, Organizational Involvement, and Organizational Loyalty on the Characteristics of Management Accounting Information Systems

System information accountancy management is a designed system for give the information required by the parties management in take decision as well as evaluate activity managerial (Chenhall & Morris, 1986). The information needed is varied and necessary Fulfill characteristics system information accountancy management, like broad scope, timeliness, aggregation, and integration. Because, fulfillment characteristics information could help party managerial company in make good and right decision for progress company.

Influence commitment organization to characteristics system information accountancy management This is also proven by the results processing of test data regression in a manner simultaneously (Test F). those results show that in a manner simultaneous there is influence Among Organizational Identification, Organizational Involvement, and Organizational Loyalty to characteristics system information accountancy management. it strengthened by the results analysis descriptive researchers do on variables commitment organization and variables characteristics system information accountancy management.

Analysis results descriptive this show that employees at PT. Indo-Rama Synthetics Tbk, as respondent in study this, have commitment strong organization, in particular in facet Organizational Identification and Organizational Involvement. it because in second variable, the average results show category agree. Influence commitment organization to characteristics system information accountancy management this is also proven from results the resulting questionnaire.

Those results show that every information owned by PT Indo-Rama Synthetics Tbk has enough Fulfill all characteristics or existing indicators start of, broad scope, timeliness, aggregation, and integration. Characteristics broadscope this showed from exists enough information related economic, non- economic, and non- financial that can helped PT Indo-Rama Synthetics Tbk for see and consider all type likely that will happen in the future. So, the decision will be can be made customized with the need to be future.

Next is characteristics timeliness. In Thing this, every employees in every division in PT Indo-Rama Synthetics Tbk, have capable give enough appropriate information with time his needs start from requested information in accordance with request, information provided in a manner systematically, to the information that is

made in accordance with the situation that happened. Besides Therefore, the information presented also varies, starting from from the information presented in accordance with function of existing divisions at PT Indo-Rama Synthetics Tbk, relevant information with time particular, information question linkages with activity certain, to the information related report cost presented company in various type form in accordance with needs company.

This also proves that exists characteristics information aggregation at PT Indo-Rama Synthetics Tbk and of course will give impact to decisions of other divisions in the company. Although the average yield resulting characteristics show category enough, however in stages integration, categories generated enough no something thing that can made as good result. Because, already properly something company have work same between divisions very well so that could help company Up in a manner maximum.

This also makes indicator existing organizational loyalty seen as a wish have that only owned by each individual without care exists increase in inter- collaboration employees, because category enough generated by Rcharacteristics integration in system existing information show still not yet maximum work same done between divisions in PT Indo-Rama Synthetic Tbk. Meanwhile, diversity information no can obtained by the parties managerial only from one division or department ust.

But must from all divisions in the company, in Thing this PT. Indo-Rama Synthetics Tbk, with abilities and expertise their respective divisions. So that will produce good and appropriate information with needs company. In other words, necessary exists good cooperation and commitment from every individuals in each division or department PT. Indo- Rama Synthetics Tbk in provide data information that will useful for progress company with method create environment work that can involve cooperation between employee. So, the taste is mutual have will intertwined between employee.

Characteristics system information accountancy The resulting management is strongly influenced by commitment organization owned by each individuals in various divisions or department PT. Indo- Rama Synthetics Tbk. Because, with exists commitment emerging organization or grow in self employees at PT. Indo-Rama Synthetics Tbk, will at a time encourage and motivate employees in operate obligation as well as responsibility with good (Ramadhan, 2017).

However Thing the not yet make every division in PT Indo-Rama Synthetic Tbk could each other integrated with perfect. Still there deficiencies that arise with exists result " enough available " on the indicator the. it naturally can so caused by various type other factors outside from scope discussion this. because it is necessary exists analysis periodically to commitment organization run by the company for see the extent of the commitment that is intertwined in each employee. Because, p the later will influence performance and the resulting information for used by parties managerial in make something useful decision for progress company.

## CONCLUSION

Based on the results of hypothesis testing and discussion in this study, it can be concluded that organizational identification, organizational involvement, and organizational loyalty have an influence on the characteristics of management accounting information systems. However, this has not made every existing division perfectly integrated.

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