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Decision Making Capability on Knowledge Based Management Information Systems: Perspective from Information Technology and Organizational Commitment

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Abstract: This study aims to analyze the influence of Information Technology and Organizational Commitment to Knowledge-based Management Information System and its implication to decision making capability. The target population of this study is comprised of 500 managers and staff members working in construction companies located in the West Java Province. Due to the utilization of SEM-PLS analysis in this study, can utilize the rule of thumb to determine the sample size, which is 20 times the number of parameters present in the research model. Within this study, there are a total of 5 parameters, resulting in a selected sample of 100 managers and staff members. The results of this study found that liquidity, earnings management and independent komisais affect tax aggressiveness, while executive compensation does not affect the aggressiveness of taxes. Based on total adjusted R-Square results prove that liquidity, earnings management, independent commissionist, and executive compensation only affect 26%, while 74% is influenced by other variable not tested in this research.

Keyword: Liquidity, Earnings Management, Independent Commissioner, Executive Compensation, Tax Aggressiveness

INTRODUCTION

The strategic facets of this new field are primarily covered in the literature currently available on knowledge management (Tan & Siau, 2006). Nonetheless, managers are seeking guidelines and assistance in implementing computerized application systems that can support knowledge management now that they recognize the significance of this subject (Mohamed et al., 2008). The Knowledge Mill is a broad framework that encompasses all facets of the knowledge management process (Bothma & Mostert, 2023). In this paper, we provide a

particular goal-oriented scheme for modeling and utilizing knowledge elements in the particular context of decision-making(Jarah et al., 2023).

Determine the component operating drivers that contribute to a capacity, including organization, processes, and technology (Mariano & Awazu, 2016). Two businesses can invest in different types of operating drivers, which comprise process and organizational components in addition to real infrastructure, to achieve the same capability, like knowledge management (Galetsi et al., 2019). The way work is structured around a technological investment in knowledge management systems determines how effective that investment will be (Bergeron et al., 2023). Additionally, the organization's structure, including alliances and outsourcing connections, needs to be in line with the work processes and technology that are in use today (Kuo & Lee, 2009). For the purposes of this paper, knowledge management systems, including infrastructure investments, shall be considered the technological component of a business capability (Wang et al., 2024). The capacity to record and preserve group knowledge as knowledge objects (Thamhain, 2004). A self-contained module package of value-added information that retains the context and content of its original business environment for usage in different contexts is called a knowledge object (Duggan & Reichgelt, 2006). The difficulty lies in identifying the essential elements of a procedure that will yield excellent results (Gorgun et al., 2022). The goal-oriented modeling schema, which is focused on decision-making, is our first contribution (Anggraeni, 2021). It helps an organization to precisely describe its knowledge objects and to find and arrange the data that must be recorded, saved, shared, and utilized in different contexts (Belbaly Aissa et al., 2022).

A distinct, granular item that is specifically identified as such or a composite entity that consists of numerous, varied knowledge elements and the web of cause-and-effect connections among them are both examples of knowledge objects(Bret Swan & Patrick Koelling Tonya Smith-Jackson David Tegarden, 2007). These knowledge objects can be used by teams inside businesses to have effective access to the process knowledge that powers the business as well as the lessons learnt from prior events.

The phenomenon of this research is:

Table 1. AHP-based project decision-making conducted by construction companies in West Java Province

No	Variable	Measurement		
		Top-Down	Bottom-Up	Standard
Criterion: Time				
1.	Project Management	4.06	3.71	4.50
2.	Project Accident	4.41	3.82	4.50
3.	Project Finance	4.31	3.33	4.50
4.	Equipment Availability	2.52	3.54	4.50
5.	Material Availability	2.32	3.79	4.50
6.	Application of Technology	2.20	3.42	4.50
7.	Labor Productivity	3.69	4.07	4.50
8.	Project Environment Characteristics	2.77	2.96	4.50
9.	Rainfall Intensity	2.81	2.11	4.50
Criterion: Cost				
1.	Accuracy of Implementation Method	2.88	3.40	4.50
2.	Increase in Material Prices	2.83	3.39	4.50
3.	Experience and Knowledge of the subcontractor	2.06	3.43	4.50
4.	Design Changes	4.00	1.51	4.50
5.	Material Damage	3.60	2.21	4.50
6.	Community Response	2.22	2.42	4.50

7.	Labor Productivity	3.00	3.41	4.50
	Criterion: Quality			
1.	Image Inspection and Evaluation	3.94	3.08	4.50
2.	Job Monitoring	3.59	3.08	4.50
3.	Sampling Testing	3.40	2.66	4.50
4.	Accuracy of the Method	3.58	2.97	4.50
5.	Vendor Selection	3.56	2.34	4.50
6.	Equipment Inspection	3.68	2.34	4.50
7.	Supervision	3.69	2.94	4.50

Sumber: data diolah

Based on the table above, the researcher conducted preliminary research through in-depth interviews with project managers, site engineers, and site managers. In this interview, experts and practitioners were asked to assess how the proposed top-down and bottom-up construction methods align with the resources available for the ongoing project. To refer to previous research, the assessment was conducted using a Linkert scale from 1 (least suitable) to 5. For example, for the project management variable, experts and practitioners were asked to rate the readiness of project management in the field for top-down and bottom-up construction methods. The project management variables in question include the project team, project site conditions, equipment, and others. The interview results show that practitioners prefer using the top-down construction method over the bottom-up method. On the variable of work accidents, experts and practitioners found that the top-down method has a relatively lower likelihood of accidents compared to the bottom-up method, resulting in average scores of 2.11 and 2.14 for each method, respectively.

METHOD

The method employed in this study is quantitative research using a causal approach. The target population of this study is comprised of 500 managers and staff members working in construction companies located in the West Java Province. Due to the utilization of SEM-PLS analysis in this study, the sampling technique employed in this research refers to the statement of Hair et al (2014) that the SEM-PLS analysis technique can utilize the rule of thumb to determine the sample size, which is 20 times the number of parameters present in the research model. Within this study, there are a total of 5 parameters, resulting in a selected sample of 100 managers and staff members.

RESULT AND DISCUSSION

Outer Model

External analysis of models on PLS SEM is used to evaluate the validity and reliability of predictors or items in research instruments in measuring latent variables. The analysis that will be seen is convergent validity, discriminant validity and reliability. (Hardisman: 2021).

The first analysis is the confirmation of convergence validity, which is reflected in the value of the outer loadings/ loadings factor. This loadings factor reflects the degree of correlation and measurement between the indicator and the latent variable. A load factor value is considered valid if it exceeds 0.7.

Table 2. Validity of indicators

No	Variable	Indicator	Loading Factor				
			Estimate	Std. Dev	t-test	p-Value	Significant
1.	IT	IT1	0.821	0.034	23.974	0.000	Sign.
		IT2	0.766	0.047	16.368	0.000	Sign.

No	Variable	Indicator	Loading Factor				
			Estimate	Std. Dev	t-test	p-Value	Significant
		IT3	0.807	0.047	17.036	0.000	Sign.
		IT4	0.807	0.038	21.392	0.000	Sign.
		IT5	0.797	0.049	16.264	0.000	Sign.
		IT6	0.811	0.049	16.533	0.000	Sign.
		IT7	0.390	0.136	2.871	0.004	Sign.
		IT8	0.441	0.129	3.417	0.001	Sign.
2.	OC	OC1	0.573	0.078	7.364	0.000	Sign.
		OC2	0.701	0.059	11.848	0.000	Sign.
		OC3	0.814	0.044	18.678	0.000	Sign.
		OC4	0.774	0.053	14.562	0.000	Sign.
		OC5	0.747	0.062	12.021	0.000	Sign.
		OC6	0.727	0.052	14.067	0.000	Sign.
		OC7	0.781	0.044	17.940	0.000	Sign.
		OC8	0.820	0.039	21.086	0.000	Sign.
		OC9	0.641	0.067	9.502	0.000	Sign.
3.	KBMIS	KBMIS1	0.851	0.036	23.825	0.000	Sign.
		KBMIS2	0.872	0.031	28.260	0.000	Sign.
		KBMIS3	0.818	0.037	22.193	0.000	Sign.
		KBMIS4	0.806	0.039	20.699	0.000	Sign.
		KBMIS5	0.845	0.022	37.731	0.000	Sign.
		KBMIS6	0.806	0.045	17.825	0.000	Sign.
4.	DM	DM1	0.790	0.041	19.350	0.000	Sign.
		DM2	0.795	0.043	18.576	0.000	Sign.
		DM3	0.877	0.023	37.460	0.000	Sign.
		DM4	0.831	0.037	22.522	0.000	Sign.
		DM5	0.868	0.033	26.565	0.000	Sign.
		DM6	0.791	0.060	13.163	0.000	Sign.

Source: SmartPLS, 2024

Based on the information in Table 1, indicators for Information Technology (IT1 to IT8), Organizational Commitment (OC1 to OC8), Knowledge Based-Management Information Systems (KBMIS1 to KBMIS6) and Decision Making (DM1 to DM6) have been analyzed using external loads. The calculation results show that the total value of the outer loadings is greater than 0.7. This indicates that the indicators meet the convergence validity criteria and can be proceeded to the next phase of analysis.

The second analysis is a discriminatory validity analysis evaluated through cross loadings. A discriminatory validity measures the extent to which a structure is really different from another. A high discriminatory value indicates that a structure has a unique ability to capture a measured phenomenon. Results of cross loadings can be seen in Table 3.

Table 3. Discriminant Validity

	MP	PK	PKP	SP
IT	0.826			
OC	0.523	0.725		
KB-MIS	0.558	0.656	0.833	
DM	0.736	0.579	0.707	0.735

Source: SmartPLS, 2024

Based on the cross loadings data in table 3, it can be seen that the correlation value of the structure with its indicator is greater than the corelation value with other structures. So all constructs or variables already have a good discriminant validity.

Table 4. Indicator Reliability

No	Variable	Indicator	CR	AVE	Expl.	Expl.
1.	IT	IT1	0.928	0.682	VALID	RELIABEL
		IT2				
		IT3				
		IT4				
		IT5				
		IT6				
		IT7				
		IT8				
2.	OC	OC1	0.893	0.525	VALID	RELIABEL
		OC2				
		OC3				
		OC4				
		OC5				
		OC6				
		OC7				
		OC8				
		OC9				
3.	SP	KBMIS1	0.932	0.694	VALID	RELIABEL
		KBMIS2				
		KBMIS3				
		KBMIS4				
		KBMIS5				
		KBMIS6				
4.	MP	DM1	0.913	0.540	VALID	RELIABEL
		DM2				
		DM3				
		DM4				
		DM5				
		DM6				

Source:SmartPLS, 2024

Discriminatory validity can also be assessed from AVE (Average Variance Extracted) values. Information about AVE values can be found in Table 3. The criterion indicating good AVE is if the value exceeds 0.5. It is seen from the above table that CR and AVE results show values above 0.5. Which means that, this study has met the validity and reliability of the construction.

In Ghozali and Latan's view (2020), an internal model or structural model reflects a picture of how far a latent variable or structure has a relationship or strength of estimation based on the theoretical basis. The internal model is used as a structural framework to predict the cause-and-effect relationship between hidden variables.

Bootstrapping is a test procedure used to determine whether coefficients of outer weight, outer loadings, and path cofficients have statistical significance by performing standard error estimates. The degree of significance of the influence between latent variables can be assessed by means of statistical importance values that can be calculated by using the bootstrapping method.

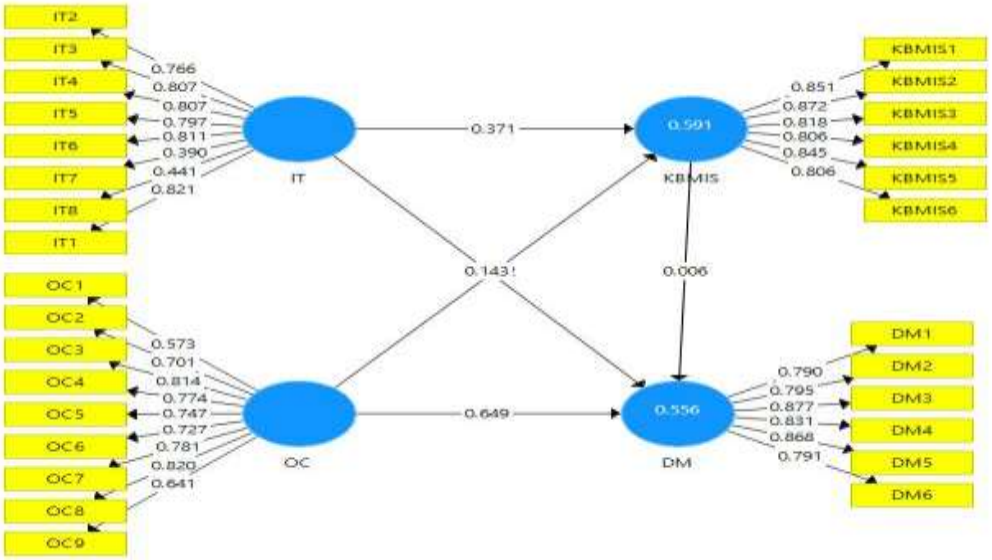
Information on path coefficients can be found in Table 4, while related bootstrapping results can be seen in Figure 1 and 2.

Table 5. Structural Model Evaluation

No.	Cause	Effect	Mediator	Original Sample (O)	Standard Deviation(STDEV)	T Statistics (|O/STDEV|)	P Values
1.	IT	KBMIS		0.371	0.085	4.384	0.000
2.	OC	KBMIS		0.492	0.083	5.910	0.000

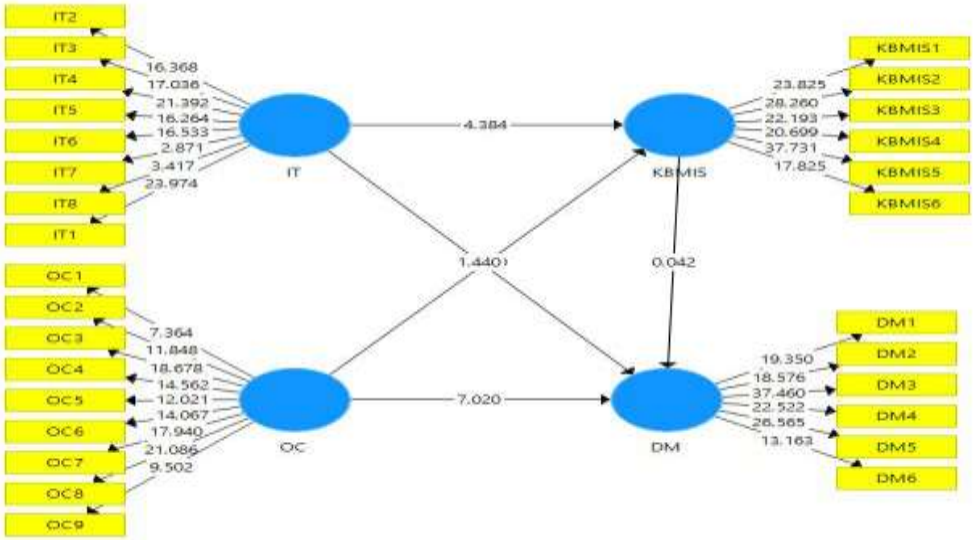
No.	Cause	Effect	Mediator	Original Sample (O)	Standard Deviation(STDEV)	T Statistics (|O/STDEV|)	P Values
3.	IT	DM		0.146	0.070	2.086	0.037
4.	OC	DM		0.652	0.063	10.408	0.000
5.	KBMIS	DM		0.006	0.149	0.042	0.966
6.	IT	KBMIS	DM				
7.	OC	KBMIS	DM				

Source: SmartPLS, 2024



Source: SmartPLS, 2024

Figure 1. Standardized Model (Source: SmarPLS, 2024)



Source: SmartPLS, 2024

Figure 2. t-value model (Source: SmarPLS, 2024)

Hypothesis Analysis

H1: Information Technology Influencing the Knowledge-based Management Information System

Based on the results of the test of the hypothesis in the table above, it is seen that the P value is 0.00 with t-counting 1.973. This indicates that the p value is smaller than 0.05 and the t- counting value is greater than 1.96, so the prescription of usability influences the usage

attitude. This research supported by (Al-Hashemy, 2021; Balasubramanian et al., 1999; Deja, 2019; Nevo & Wand, 2005; Pan et al., 2015) states that Information Technology has impact to Knowledge-based Management Information System.

H2: Organizational Commitment influences the Knowledge-based Management Information System

Based on the results of the test of the hypothesis in the table above, it is seen that the P value is 0.00 with t-counting 1.973. This indicates that the value of the P is smaller than 0.05 and the t- counting value is greater than 1.96, so that the prescription of the usefulness has an influence on the attitude of use. This research supported by (Ellenbecker & Cushman, 2012; Shahidi et al., 2015) states that Organizational Commitment has impact to Knowledge-based Management Information System.

H3: Information Technology Influencing Decision Making Capability

Based on the results of the test of the hypothesis in the table above, it is seen that the P value is 0.00 with t-counting 1.973. This indicates that the p value is smaller than 0.05 and the t -counting value is greater than 1.96, so the prescription of usability influences the attitude of the user. This research supported by (Hnatchuk et al., 2023; Laihonen & Saranto, 2022; Meredith et al., 2020; Mohmed Al-Sabaawi & Alyouzbaky, 2022; Rahman et al., 2021; Torres & Seteroff, 2009) states that Information Technology has impact to Decision Making Capability.

H4: Organizational Commitment Influencing Decision Making Capability

Based on the results of the test of the hypothesis in the table above, it is seen that the P value is 0.00 with t-counting 1.973. This indicates that the p value is smaller than 0.05 and the t -counting value is greater than 1.96, so the prescription of usefulness influences the attitude of the user. This research supported by (Bumblis & King, 2007; Halal, 1984; Keng-Soon et al., 2019; Lee & Zhao, 2024; Nitzl et al., 2020; Wongsim & Gao, 2011; Zuleha, 2022) states that Organizational Commitment has impact to Decision Making Capability.

H5: Knowledge-based Management Information Systems has impact to Decision Making Capability

Based on the results of the test of the hypothesis in the table above, it is seen that the value of P is 0.00 with t-counting 1.973. This indicates that the P value is smaller than 0.05 and the t -counting value is greater than 1.96, so the prescription of usefulness has an influence on user attitude. This research supported by (Deja, 2019; Ghasemi et al., 2011; Memon et al., 2022; Noori & Hossein Salimi, 2005) states that Knowledge-based Management Information System has impact to Decision Making Capability.

CONCLUSION

Based on the results and discussion of the analysis that has been carried out:

1. Information Technology has impact to Knowledge-based Management Information System
2. Organizational Commitment has impact to Knowledge-based Management Information System
3. Information Technology has impact to Decision Making Capability
4. Organizational Commitment has impact to Decision Making Capability
5. Knowledge-based Management Information System has impact to Decision Making Capability

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