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The Role of Management Accounting Information Systems in Mediating Organizational Culture on Managerial Performance in Company X Notary of Bandung City

Johannes Triestanto* , Gun Gunawan Rachman, Uswatun Hasanah
Universitas Langlangbuana, Indonesia
Email: johannestriestanto@gmail.com* , gunawan.rachman74@gmail.com, uswatunhasanah.febunla@gmail.com

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Abstract

Managerial performance refers to the level of success achieved by managers or individuals within an organization in performing managerial functions, responsibilities, and tasks through planning, organizing, controlling, supervising, and decision-making activities to achieve organizational goals effectively and efficiently. This study aims to examine the effect of organizational culture on managerial performance with a management accounting information system as an intervening variable. The research employed a quantitative method with a descriptive and verification approach. The data sources consisted of primary and secondary data. Data were collected through interviews, questionnaires, and observations involving a population of selected respondents comprising accounting and finance staff from several notary offices of Company X in Bandung City, totaling 90 individuals. The sampling technique used was non-probability sampling with a saturated or census sampling approach. The analytical tools applied in this study included SPSS 25 for descriptive analysis and SmartPLS 3 for verification analysis. The measurement model (outer model) was evaluated through convergent validity, discriminant validity, Average Variance Extracted (AVE), composite reliability, and Cronbach's alpha. The structural model (inner model) was assessed using the coefficient of determination (R^2), f-square, and predictive relevance (Q^2). The results of this study indicate that organizational culture influences management accounting information systems, management accounting information systems influence managerial performance, and organizational culture influences managerial performance, with management accounting information systems serving as an intervening variable.

INTRODUCTION

In today's era of globalization, managerial performance has become one of the important aspects in achieving organizational goals. Effective managers can improve productivity, efficiency, and work quality, thereby enhancing overall organizational performance. Furthermore, managerial performance has become increasingly important due to intensifying business competition. Managers are required to manage available resources effectively and efficiently to improve organizational performance and achieve strategic objectives. They must also be able to adapt to rapid and complex changes in the business environment (Awaluddin et al., 2024).

The business environment includes not only large companies and organizations but also professional service organizations, such as notary offices, which require effective managerial performance. One example is Notary Office X, which has several branches in Bandung City. Notary Office X is a company engaged in notarial services and requires effective managerial performance to achieve organizational goals and improve service quality for clients. The office has demonstrated the ability to make appropriate decisions and manage available resources effectively (Bryson, 2018; Ceschi et al., 2017; Tapping & Shuker, 2018). However, the company's performance report indicates a decline in recent years. The following section presents the performance report of Notary Office X for the period 2018–2025.

In 2020, organizational performance increased slightly to 92% and continued to improve in 2021, reaching 96%. However, performance declined to 94.5% in 2022 before increasing slightly to 95% in 2023. Subsequently, performance decreased again in 2024 and continued until 2025, reaching 90.5%. Although the decline was not substantial, the decrease in organizational performance resulted in several challenges for the company, including reduced revenue. The financial statements of Notary Office X indicate that the office's revenue has declined in recent years. The following section presents the financial statements of Notary Office X for the period 2018–2025.

Based on an interview with one of the financial managers at Notary Office X, it was found that the organizational culture emphasizes the importance of honesty, integrity, and transparency. These values influence how employees utilize management accounting information systems to report financial information and support decision-making processes. The management accounting information system at Notary Office X is also influenced by an organizational culture that emphasizes teamwork, where employees collaborate to ensure that financial information is accurate and available in a timely manner. However, the organizational culture at Notary Office X also has several limitations, including limited flexibility and innovation, which may affect the ability of the management accounting information system to adapt to changes in the business environment. Therefore, Notary Office X needs to strengthen its organizational culture by encouraging greater flexibility and innovation to enhance the capabilities of its management accounting information system. Employees at Notary Office X utilize information technology to improve operational efficiency and effectiveness. In addition, the management accounting information system is supported by an organizational culture that prioritizes information security and confidentiality, ensuring that client financial information remains protected. In the long term, strengthening organizational culture is expected to improve the ability of the management accounting information system to meet financial and managerial information needs and support the achievement of organizational goals.

According to Robbins and Judge (2017), organizational culture refers to a system of shared meanings held by members of an organization that distinguishes one organization from another. When organizations develop a culture that supports transparency and continuous learning, the quality of the management accounting information system (MAIS) can be improved, making information more relevant and accurate. Improved system quality subsequently contributes to enhanced managerial performance, as managers obtain reliable information as a basis for strategic decision-making (Hafiizh & Rachmawati, 2025). This finding is consistent with research conducted by Wandari et al. (2024) and Maelani and Najmudin (2023), which found that organizational culture has a positive and significant effect on managerial performance through the quality of management accounting information systems as an intervening variable.

According to Syamil et al. (2023, pp. 15–16), a management accounting information system is a component of an accounting information system that provides internal organizational information to support stakeholders in monitoring and evaluating company performance.

When organizations implement high-quality management accounting information systems, managerial capabilities in planning, control, and performance evaluation can be strengthened. The availability of accurate and relevant information directly supports managerial performance because managers can make decisions with greater confidence, reduce uncertainty, and allocate organizational resources more efficiently (Pumadari & Handayani, 2025). This finding is supported by research conducted by Siregar and Irfan (2024) and Jannah et al. (2024), which demonstrated that management accounting information systems have a positive and significant effect on managerial performance. This indicates that improvements in the quality of MAIS implementation contribute to better managerial performance in carrying out organizational responsibilities.

According to Karini et al. (2024, pp. 43), managerial performance can be defined as the achievement of work outcomes or activities performed by individuals or groups within an organization, influenced by various factors to achieve organizational goals within a specific period. One factor affecting managerial performance at Notary Office X is the need for improved information technology support. Therefore, Notary Office X needs to enhance managerial performance by optimizing existing information technology, particularly in the implementation of management accounting information systems. In the current digital era, management accounting information systems have become essential tools that assist managers in collecting, processing, and analyzing financial and non-financial data to support effective decision-making. By providing accurate and timely information, MAIS enables managers to improve planning, monitoring, and resource allocation processes.

Although previous studies have demonstrated relationships between organizational culture, management accounting information systems, and managerial performance separately, research gaps remain. Most previous studies have focused on manufacturing companies, while studies involving professional service organizations, such as notary offices, remain limited. Furthermore, research examining the role of management accounting information systems as an intervening variable in the relationship between organizational culture and managerial performance within service organizations is still relatively scarce. Previous studies have also frequently applied qualitative approaches or single-case study designs, while quantitative studies using Structural Equation Modeling–Partial Least Squares (SEM-PLS) in the notarial service sector remain limited. The inconsistency of previous findings regarding the direct relationship between organizational culture and managerial performance further indicates the presence of an intervening mechanism that requires additional investigation.

The novelty of this research lies in its comprehensive examination of the influence of organizational culture on managerial performance through management accounting information systems as an intervening variable within notarial service organizations. This study integrates three variables into a single structural model tested using PLS-SEM with a sample consisting of all accounting and finance staff from several Notary Office X branches. The examination of management accounting information systems as a mediating mechanism remains relatively underexplored in Indonesian management accounting literature. In addition, the use of a saturated sampling approach involving the entire population enhances the representativeness of the findings and minimizes sampling bias.

Based on the identified problems and research gaps, this study aims to examine and analyze the influence of organizational culture on management accounting information systems at Notary Office X, evaluate the influence of management accounting information systems on managerial performance, and analyze the influence of organizational culture on managerial performance through management accounting information systems as an intervening variable. This research contributes to the development of management accounting and organizational behavior by providing empirical evidence regarding the relationship between organizational culture, management accounting information systems, and managerial performance in professional service organizations. For the management of Notary Office X, the findings may serve as input for developing organizational culture strategies that support the optimization of management accounting information systems and improve managerial performance. For notary practitioners, this research provides considerations for designing effective management accounting information systems aligned with organizational values. For academics, this study may serve as a reference for management accounting and organizational behavior courses, particularly regarding professional service organizations. Furthermore, this research contributes to the development of management practices by providing insights for strengthening organizational culture and management accounting information systems to improve organizational performance.

METHOD

This research employed a quantitative method with a descriptive and verification approach. The study applied a causal research design to examine the relationships among organizational culture as the independent variable, management accounting information systems as the intervening variable, and managerial performance as the dependent variable. The causal approach was selected to analyze the direct and indirect effects of organizational culture on managerial performance through management accounting information systems. The descriptive approach was used to describe the characteristics of the research variables based on respondents' responses, while the verification approach was applied to test the hypotheses and validate the proposed relationships through empirical data analysis.

Data Sources and Data Collection Methods

Data Source

The data sources in this study are primary and secondary data sources. According to stating that Hardani, et al (2020:121)

1) Primary sources are data sources that directly provide data to data collectors.
2) Secondary sources are sources that indirectly provide data to data collectors, for example through other people or through documents.

How Data Is Collected

The data collection techniques in this study are questionnaires, interviews and observations or field surveys. According to the opinion that: Sahir (2021:28-30)

1) Questionnaires are a series of question instruments that are compiled based on research variable measurement tools, data collection using questionnaires is very efficient, respondents only choose answers that have been provided by the researcher.
2) Interviews are a data collection technique by giving a number of questions related to research to predetermined sources.

3) Observation is a data collection technique with the researcher going directly to the field, then observing the symptoms that are being researched, after which the researcher can describe the problem that occurs that can be related to other data collection techniques such as questionnaires or interviews and the results obtained are linked to previous theories and research.

Data Determination Techniques

Population

According to the proposal, population is a generalized area consisting of objects/subjects that have distinctive qualities and characteristics that are set by the researcher to be studied and ultimately drawn conclusions. In this study, the population is all accounting and finance staff in several notary X offices. Sugiyono (2019:126)

Sample

According to explaining that the sample is part of the number and characteristics that the population has. If the population is large, and it is impossible for researchers to study everything in a population, for example due to limited funds, energy, and time, then researchers can use samples taken from that population. Sugiyono (2019:81)

According to the opinion, the way to determine the sample size is as follows: Sahir (2021:36-37)

1. The sample sizes that are usually taken in the study are between 30 and 500.
2. If the sample is divided into categories, then the minimum sample that must be taken is 30.
3. If you want to use the multivariate method, the number of samples must be 5 times the indicator or 10 times the indicator.
4. If the research is in the form of an experiment, the number of samples is between 10 to 20 samples.

In this study, using the multivariate method because it uses SEM-PLS, in accordance with this theory, the number of samples in this study is 18 x 5 = 90 samples. Cast This research uses the Non probability sampling with saturated sampling or census because the number of samples is below 100. According to the statement that Sugiyono (2019:84-85) Non probability sampling is a sampling technique that does not give every member of the population the same opportunity to be selected as a sample. Meanwhile, census sampling is a sampling technique that takes all members of the population as a sample. Census samples are used if the sample count is less than 100.

RESULTS AND DISCUSSION

Research Results

Descriptive Analysis

According to explaining that the descriptive method is a research method that aims to describe or explain a phenomenon or situation without testing a hypothesis. This descriptive research was conducted to find out more deeply about the value of variables without connecting other variables. The descriptive analysis in this study uses the following table of descriptive analysis provisions: Sugiyono (2019:35)

Table 1. Descriptive Analysis Provisions

Analysis	Conditions
Excellent	84% - 100%
Good	68% - 84%
Not Good	52% - 68%
Not Good	36% - 52%
Very Bad	20% - 36%

Sources: Sugiyono (2019:162)

a. Managerial Performance

Table 2. Descriptive Analysis of Managerial Performance

Statement	Frequency of Answer Scoring							Item Score	%	Assessment Criteria
	1	2	3	4	5	Total	Ideal			
1	0	12	23	17	38	90	450	351	78%	Good
2	0	15	18	11	46	90	450	358	80%	Good
3	0	7	29	21	33	90	450	350	78%	Good
4	0	21	24	24	21	90	450	315	70%	Good
5	0	17	16	15	42	90	450	352	78%	Good
6	0	15	18	23	34	90	450	346	77%	Good
7	0	28	23	26	13	90	450	294	65%	Not Good
8	0	17	31	9	33	90	450	328	73%	Good
Total								2694	75%	Good

Source: Primary data processed (2026)

Based on table 2, it can be concluded that the total score achieved from all statements/questions that form the managerial performance variable is 2694 or 75%, based on table 1 the percentage is included in the "Good" category. This proves that the managerial performance in several notary X offices is considered good by the respondents. It can be seen in table 4.2 that there are still poor dimensions such as the negotiation performance dimension, where the boss is not always able to reach an effective agreement in negotiations. This is in line with the results of the interview which stated that negotiations do not always reach an effective agreement between the two parties.

b. Management Accounting Information System

Table 3. Descriptive Analysis of Management Accounting Information Systems

Statement	Frequency of Answer Scoring							Item Score	%	Assessment Criteria
	1	2	3	4	5	Total	Ideal			
1	0	6	45	15	24	90	450	327	73%	Good
2	0	23	35	17	15	90	450	294	65%	Less Good
3	0	5	29	12	44	90	450	365	81%	Good
Total								986	73%	Good

Source: Primary data processed (2026)

Based on table 3, it can be concluded that the total score achieved from all statements/questions that form the management accounting information system variable is 986 or 73%, based on table 1 of the percentage is included in the "Good" category. This proves that the management accounting information system in several notary X offices is well assessed by the respondents. It can be seen in table 4.3 that there are still poor dimensions such as the flexibility dimension, where the management accounting information system cannot always be adjusted to the changing needs of the organization. This is in line with the results of the interview which stated that the information system still needs to be upgraded, both in terms of input and in terms of the system itself to keep up with the changing needs of the organization as the times develop.

c. Organizational Culture

Table 4. Descriptive Analysis of Organizational Culture

Statement	Frequency of Answer Scoring							Item	%	Assessment
	1	2	3	4	5	Total	Ideal	Score		Criteria
1	0	15	19	24	32	90	450	343	76%	Good
2	0	7	24	20	39	90	450	361	80%	Good
3	0	2	38	19	31	90	450	349	78%	Good
4	0	32	11	27	20	90	450	305	68%	Less Good
5	0	7	26	23	34	90	450	354	79%	Good
6	0	11	26	21	32	90	450	344	76%	Good
7	0	6	26	25	33	90	450	355	79%	Good
Total								2411	77%	Good

Source: Primary data processed (2026)

Based on table 4, it can be concluded that the total score achieved from all statements/questions that form the organizational culture variable is 2411 or 77%, based on table 1 of the percentage is included in the "Good" category. This proves that the organizational culture in several notary X offices is considered good by the respondents. It can be seen in table 4.4 that there are still poor dimensions such as the dimension of orientation in people, where the organization does not emphasize the importance of paying attention to the needs of employees. This is in line with the results of interviews which stated that there are still many employees who feel neglected or lack of concern for employees by the organization.

Verifiable Analysis

According to the explanation, the verifiable method is a research method that aims to test the truth of a theory or hypothesis using empirical data. The verifiable analysis in this study used SEM-PLS with SmartPLS 3 software. Sugiyono (2019:36)

Outer Model

a. Outer Loading

Table 5. Outer Loading

	Culture Organisasi_(X)	Performance Manajerial_(Z)	Accounting Information System Manajemen_(Y)
X1	0,741		
X2	0,840		
X3	0,764		
X4	0,846		
X5	0,800		
X6	0,756		
X7	0,743		

	Culture Organisasi_(X)	Performance Manajerial_(Z)	Accounting Information System Manajemen_(Y)
Y1			**0,811**
Y2			**0,713**
Y3			**0,901**
Z1		**0,796**	
Z2		**0,845**	
Z3		**0,821**	
Z4		**0,711**	
Z5		**0,823**	
Z6		**0,740**	
Z7		**0,740**	
Z8		**0,739**	

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 5, it can be concluded that the outer loading in this study is entirely above 0.7, so that the Z, Y, and X variables are declared valid. According to the opinion, Setiabudhi et al (2024:42) outer loading is a value that explains the relationship (correlation) between an indicator and its latent variable. The higher the outer loading, the closer the relationship between an indicator and its latent variable. An outer loading value > 0.7 is acceptable.

b. Cronbach's Alpha, Composite Reliability, and AVE

c.

Table 6. Cronbach's Alpha, Composite Reliability, and AVE

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Culture Organisasi_(X)	**0,896**	**0,918**	**0,617**
Performance Manajerial_(Z)	**0,907**	**0,925**	**0,606**
Accounting Information System Manajemen_(Y)	**0,736**	**0,852**	**0,659**

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 6, it can be concluded that the AVE value of all variables is above 0.5, so that the variables Z, Y, and X are declared valid. According to the opinion that Setiabudhi et al (2024:42) it is said to be valid if the AVE value is > 0.5. In addition, the composite reliability and cronbach alpha values of all variables are above 0.7, so that the Z, Y, and X variables are declared reliable. According to the statement, the value of Cronbach's Alpha and Setiabudhi et al (2024:13-42) composite reliability received was > 0.7.

d. Cross Loading

Table 7. Cross Loading

	Culture Organisasi_(X)	Performance Manajerial_(Z)	Accounting Information System Manajemen_(Y)
X1	**0,741**	0,732	0,590
X2	**0,840**	0,686	0,417
X3	**0,764**	0,728	0,615
X4	**0,846**	0,797	0,554
X5	**0,800**	0,642	0,419
X6	**0,756**	0,676	0,488
X7	**0,743**	0,630	0,572
Y1	0,556	0,543	**0,811**
Y2	0,457	0,586	**0,713**
Y3	0,616	0,652	**0,901**
Z1	0,712	**0,796**	0,701
Z2	0,810	**0,845**	0,519
Z3	0,807	**0,821**	0,690
Z4	0,545	**0,711**	0,538
Z5	0,811	**0,823**	0,472
Z6	0,642	**0,740**	0,570
Z7	0,578	**0,740**	0,585
Z8	0,604	**0,739**	0,486

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 7, it can be concluded that the cross loading values of the Z, Y, and X indicators are all above 0.7 in addition to that compared to other variable outer loading values are higher than the outer loading of other variables. According to explaining that Setiabudhi et al (2024:44) discriminant validity tests the extent to which a construct is completely different from another. In this approach, the outer loading value of an indicator against its latent variable must be greater than the outer loading value of the indicator against other latent variables.

Inner Model

a. R Square

Table 8. R Square

	R Square	R Square Adjusted
Performance Manajerial_(Z)	0,834	0,830
Accounting Information System Manajemen_(Y)	0,453	0,447

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 8, it can be concluded that the value of R Square (R2) of the management accounting information system variable (Y) is 0.453 or 45.3%. So it can be said that the organizational culture construct (X) predicts the management accounting information system construct (Y) of 0.453 or 45.3% and the remaining 54.7% is predicted by other variables outside the model. According to table 4 below 0.50 is included in the weak category. In other words, the influence of organizational culture on the management accounting information system is only 45.3% and is classified as weak. The value of R Square (R2) of the managerial performance variable (Z) is 0.834 or 83.4%. So it can be said that the organizational culture construct (X) and the management accounting information system (Y) predict the management performance construct of 0.834 or 83.4% and the remaining 16.6% is predicted by other variables outside the model. According to table 3.4 above, 0.75 is included in the substantial category. In other words, the influence of organizational culture and management accounting information systems on managerial performance is 83.4% and is classified as a substantial influence.

b. f2 Square

Table 9. f Square

	Culture Organisasi_ (X)	Performance Manajerial_(Z)	Accounting Information System Manajemen_(Y)
Culture Organisasi_(X)		**1,788**	**0,828**
Performance Manajerial_(Z)			
Accounting Information System Manajemen_(Y)		**0,187**	

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 9, it can be concluded that the value of f square is above 0.35. According to table 3.5, the value of f square above 0.35 is described as having a large effect. Thus, it can be stated that organizational culture affects management accounting information systems and managerial performance, and management accounting information systems affect managerial performance.

c. Q Square

To calculate the value of Q square can be done using the formula:

$$Q^2 = 1 - (1 - (R_{\mathrm{Square}})^2)$$

Description:

Q2 = Q square

Rsquare = R square dependent variable

Based on table 8, namely the output of R Square of the management accounting information system variable, the Q Square value in this study is:

$$Q^2 = 1 - (1 - (0.453)^2)$$
$$Q^2 = 0.205$$

Based on table 8, namely the output of R Square of the managerial performance variable, the Q Square value in this study is:

$$Q^2 = 1 - (1 - (0.834)^2)$$
$$Q^2 = 0.696$$

From the calculation results, it can be seen that the Q square value of the management accounting information system variable in this study is 0.205 and the Q square value of the managerial performance variable in this study is 0.696. From these results, it is known that this research model has predictive relevance because the Q square has a value greater than 0, but it cannot be said to be good because it is not close to the value of 1. If the value of Q2 is greater than 0, then a certain endogenous construct has predictive relevance.

Hypothesis Testing

According to explaining that a hypothesis is a logical relationship between two or more variables based on a theory that still needs to be tested for truth. This study uses SEM-PLS so that hypothesis testing can be carried out by bootstrapping. If the significance value is more than 0.05 then Ho is accepted and Ha is rejected, if the significance value is less than 0.05 then Ho is rejected and Ha is accepted. Paramita et al (2021:58)

Table 10. Direct than Indirect Effect

	T Statistics (|O/STDEV|)	P Values	Hypothesis
Culture Organisasi_(X) -> Performance Manajerial_(Z)	11,073	**0,000**	**Accepted**
Culture Organisasi_(X)-> Accounting Information Systems Manajemen_(Y)	10,483	**0,000**	**Accepted**
Accounting Information System Manajemen_(Y)-> Performance Manajerial_(Z)	2,984	**0,003**	**Accepted**
Culture Organisasi_(X) -> Accounting Information Systems Manajemen_(Y) -> Performance Manajerial_(Z)	2,735	**0,006**	**Accepted**

Source: Primary data processed with SmartPLS 3 (2026)

Based on table 10 it can be concluded that H1, H2, and H3 are accepted while H0 is rejected. This can be seen from the statistical t-value of more than 1.96 (table 3.6) and the significance value of less than 0.05, so it can be described as follows:

1. Organizational Culture has a significant influence on Management Accounting Information Systems.
2. Management Accounting Information System has a significant influence on Managerial Performance.
3. Organizational Culture has a significant influence on Managerial Performance with Management Accounting Information System as an intervening variable

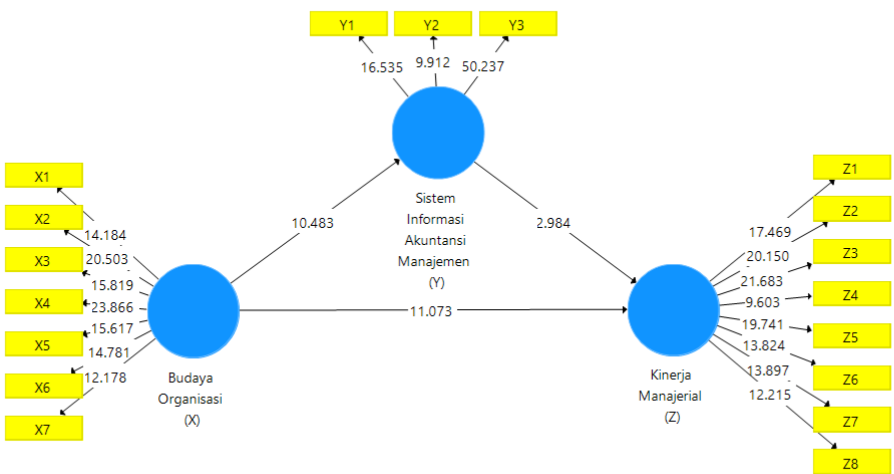

Figure 1. Direct than Indirect Effect

Source: Primary data processed with SmartPLS 3 (2026)

Organizational Culture has a significant influence on Management Accounting Information Systems.

Based on the results of the research, the value of R Square (R2) of the management accounting information system variable (Y) is 0.453 or 45.3%. So it can be said that the organizational culture construct (X) predicts the management accounting information system construct (Y) of 0.453 or 45.3% and the remaining 54.7% is predicted by other variables outside the model. According to table 3.4 below 0.50 is included in the weak category. In other words, the influence of organizational culture on the management accounting information system is only 45.3% and is classified as weak. In addition, the value of f square is above 0.35. According to table 3.5, the value of f square above 0.35 is described as having a large effect. Thus, it can be stated that organizational culture affects the management accounting information system. The statistical value of organizational culture towards the management accounting information system was 10.483 greater than 1.96 (table 3.6) and the significance value of 0.00 was less than 0.05. Thus, it can be concluded that Organizational Culture has a significant influence on the Management Accounting Information System.

This is in line with the results of the study Pledge & Co. (2024) , which states that organizational culture has a positive and significant effect on the quality of Management Accounting Information Systems. Furthermore, the results of Novennia & Andayani (2022) the study show that organizational culture affects the quality of Management Accounting Information Systems. It is strengthened by the results of the research Mrlina et al (2023) , Hafiizh & Rachmawati (2025) and Maelani et al (2021 which shows that organizational culture has a positive and significant effect on the quality of Management Accounting Information Systems.

Management Accounting Information System has a significant influence on Managerial Performance

Based on the results of the research, the value of f square is above 0.35. According to table 3.5, the value of f square above 0.35 is described as having a large effect. Thus, it can be stated that the management accounting information system has a great influence on managerial performance. In addition, the statistical t-value of the management accounting information system on managerial performance is 2.984 greater than 1.96 (table 3.6) and the significance value of 0.003 is smaller than 0.05. Thus, it can be concluded that the Management Accounting Information System has a significant influence on Managerial Performance.

This is in line with the results of the study Mulyatno et al (2024) , Nuraliaty et al (2025) and Denista and Kurniawanto (2026) which shows that the Management Accounting Information System has a positive and significant effect on managerial performance. It is strengthened by the results of the research Drajat and Irwansyah (2023) and Siregar and Irfan (2024) which shows that the management accounting information system has a significant effect on managerial performance.

Organizational Culture has a significant influence on Managerial Performance with Management Accounting Information System as an intervening variable

Based on the results of the study The value of R Square (R2) of the managerial performance variable (Z) is 0.834 or 83.4%. So it can be said that the organizational culture construct (X) and the management accounting information system (Y) predict the management performance construct of 0.834 or 83.4% and the remaining 16.6% is predicted by other variables outside the model. According to table 3.4 above, 0.75 is included in the substantial category. In other words, the influence of organizational culture and management accounting information systems on managerial performance is 83.4% and is classified as a substantial influence. In addition, the statistical value of organizational culture on managerial performance through the management accounting information system is 2.735 greater than 1.96 (table 3.6) and the significance value of 0.006 is less than 0.05. Thus, it can be concluded that Organizational Culture has a significant influence on Managerial Performance with Management Accounting Information System as an intervening variable

This is in line with the results of research Hafiizh and Rachmawati (2025) that show that organizational culture affects the quality of the Management Accounting Information System and the quality of the Management Accounting Information System has a significant impact on managerial performance. The research shows that a good organizational culture is able to create a quality information system so that it can help management in improving managerial performance.

CONCLUSION

Based on the results of the study, it can be concluded that organizational culture had a significant influence on the Management Accounting Information System (MAIS), indicating that stronger organizational values, norms, and work practices based on openness and accountability contributed to more optimal MAIS implementation. Furthermore, MAIS was proven to have a significant influence on managerial performance, demonstrating that the quality of information generated by management accounting systems played an important role in improving the accuracy and effectiveness of managerial decision-making processes. In addition, organizational culture not only directly influenced managerial performance but also indirectly affected it through MAIS as an intervening variable. This finding indicates that management accounting information systems serve an important role in strengthening the relationship between organizational culture and improved managerial performance.

Based on these findings, organizations are advised to develop a more data-driven and transparent work culture by encouraging all organizational members to consistently record, report, and utilize valid information in decision-making processes. Accountability values should also be incorporated into Key Performance Indicators (KPIs) to establish measurable and evidence-based performance orientations, supported by regular evaluation forums that assess organizational achievements using actual system-generated data. Organizations should also periodically evaluate the effectiveness of MAIS, including information scope, timeliness, aggregation, and integration aspects, to ensure that the system remains relevant, efficient, and accurate in supporting managerial decision-making. System improvements through software updates or the adoption of Enterprise Resource Planning (ERP) systems may further enhance data accessibility and visualization, enabling managers to utilize information more effectively in strategic planning. In addition, organizations should address potential competency gaps among managers in operating and interpreting MAIS data through continuous training covering both financial and non-financial information. This ensures that managerial decisions are based on reliable system-generated information rather than solely on personal intuition. Finally, organizations need to design MAIS that aligns with their organizational culture to ensure that the information system supports strategic objectives. For organizations that promote innovation and future-oriented values, MAIS should provide broader and more strategic information to facilitate adaptive and forward-looking decision-making.

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