Skills and Functioning Departmentalization in Improving The Effectiveness of Digitalization of Accounting Systems

Lilis Puspitawati[1*], Nadya Shaffira[2], and Pearl Fafa Bansah[3]

Abstract.

Business sustainability is an essential issue in the age of globalization, and it reinforces the value of quality information in the strategic decision-making process. Management accounting information systems are alleged to have a strategic role in producing quality accounting information, which is ultimately influenced by managerial considerations and the level of workforce expertise. This study seeks to identify the substances that influence the efficacy of management accounting information systems. Quantitative analysis was performed to find out the association between the variables tested. Questionnaires have been sent to 132 managerial accountants from Indonesian state-owned businesses. The method of selection used consisted of simple random sampling, and the resultant sample size for this study was 72 participants. The data were analyzed using Structural Equation Modeling (SEM) on Lisrel software version 8.5. The investigation's findings reveal that skill and departmentalization are substantially related to the effectiveness of management accounting information systems. Nevertheless, this needs to be reinforced by business strategy elements. The present investigation revealed that the competencies and tasks performed by departmentalized business units play a substantial part in the effectiveness of establishing a management accounting information system in Indonesian state-owned firms.

Keywords: Digital Business Model, Strategic Information, User Ability, Departmentalization, Business Sustainability

JEL: C32, L86, M41,

[1*] Accounting Department, Universitas Komputer Indonesia, Bandung 40132, Indonesia. Email: lilis.puspitawati@email.unikom.ac.id
[2] Communication Department, Universitas Padjadjaran, Bandung 45363, Indonesia. Email: nadyashaffira@gmail.com
[3] Department of Marketing, Evangelical Presbyterian University College, Ho, Ghana Email: pearl.bansah@epuc.edu.gh *Corresponding author

1. Introduction

Business sustainability is an emerging strategic issue and a top priority for the company. The issue of business sustainability arises from business globalization, which triggers high disparities in business, thereby fostering business competition, which threatens business sustainability. Many State-Owned Enterprises (BUMN) in Indonesia experience problems because they are unable to manage their business, resulting in widespread allegations of fraud, financial failure, low accountability and transparency which leads to company liquidation (https://www.antaranews.com/berita /3855009/). This condition implies that BUMN is unable to maintain the continuity of its business, so it is feared that many companies will experience bankruptcy. Competitive ability cannot be separated from the company's business innovation strategy and is closely related to the company's ability to produce strategic information.

Strategic information is the output of a quality financial reporting process. The quality of financial reporting depends on the financial data processing methods used. The digital business ecosystem paradigm, which is currently developing rapidly, has given birth to a digital-based financial reporting system, or what is known as digital business transformation. Digital Business Model Innovation (DBMI) is a new paradigm born from company business model changes. Innovation and business digitalization are the best strategies in facing business competition. DBMI is a business model that aligns market needs and business processes based on effective digital innovation orchestration. DBMI integrates the use of technology and digital business innovation.The Digital Business Model combines strategic components, competencies and organizational factors (Nambisan et al: 2019).

Strategy is needed to guide organizations to achieve competitive advantage. Digital transformation makes business models more scalable, gives birth to business innovation, provides excellent opportunities for business sustainability and brings fresh air to ensure the sustainability of the company's business. Business digitalization produces more valuable information for strategic decisions (Bontis, et al: 2021).

2. Literature Review

The De Lone and Mc Lean performance Model is commonly used to assess the performance of an accounting information system implementation. Many parties have accepted this approach since it is valid and appropriate. In 1992, the first model for the DeLone and McLean Information Systems success

theory was developed, linking various characteristics for measuring the performance of information systems, including information quality, system quality, system use, user satisfaction, individual impact, and organizational impact. This model measures the six parameters both partially or simultaneously. The Information Quality and System Quality variables, both partially and simultaneously, are found to be closely related to the variables of System Use and System User Satisfaction.

Furthermore, the system usage variable influences system user satisfaction and vice versa. Then, system use and user satisfaction influence individual and organizational impact. Higher information and system quality are related to increasing user satisfaction and individual and organizational productivity (Delone & Mclean, 2003).

Management accounting information systems are a portion that aims to prepare and provide accounting information from the internal and external environment, which helps managers monitor an organization's performance. Management accounting information systems are conceptually accounting information systems that include reporting activities, measurement systems, and functions to carry out planning, budgeting, reporting, and creating projected balance sheets for an entity (Heidmann, 2008).

Management accounting information systems (MAIS) are the main source of producing important accounting information used to achieve an organisation's strategic goals (Ghanbari & Vaseri, 2015). Accounting information in the form of financial and non-financial information. Information Quality is information that is useful for decision-makers. Timeliness of presentation, reliability and accuracy of the information produced are basic characteristics of the quality of accounting information. The effectiveness of management accounting information systems depends on information technology, business strategy, user competence and organizational culture (Romney and Steinbart, 2015).

Then, Wallace (2015) expressed the same opinion that management accounting information systems are the heart of companies in achieving competitive advantage; for example, cost leadership strategy can work well; companies must be willing to automate suppliers as much as feasible to support client services. Puspitawati et al. (2018) discovered that a proven business strategy has a considerably favourable effect on the performance of accounting information systems employed by Indonesian universities. Abernethy and Guthrie (1994) demonstrated that judicious use of innovation is a determining factor in effectively executing a management accounting information system. Moreover, Chong & Chong (1997) studied 62 Australian

managers and discovered that corporate strategy and perceptions of environmental uncertainty are essential antecedents that influence the design of effective accounting information systems.

Similarly, Xiaoying et al. (2008) observed that strategy alignment provides a bearing on the success of accounting information systems in Chinese organizations. Furthermore, Ghasemi et al. (2015) researched 120 manufacturing businesses, and the findings suggested that business strategy improves the effectiveness of information from managerial accounting systems.

More investigation was undertaken by Puspitawati et al. (2023) to provide empirical evidence of inconsistencies in research results in research conducted in Malaysia and Indonesia. This study demonstrates that business strategy variables contribute to the effectiveness of management accounting systems in non-financial agency analysis units in Malaysia. In contrast, studies conducted in Indonesia show that business strategy variables have an essential influence on enhancing the efficacy of management accounting systems in commercial banks registered with the financial services authority. Alsharari's (2024) research has substantial significance since the selection of business strategy has a significant impact on the design of management accounting system development.

An effective accounting information system can be realized if users have adequate knowledge and skills regarding system development. Accounting information system design that accommodates user knowledge, skills, and experience will foster job satisfaction and improve the efficacy of the computerized accounting system (Gelinnas & Dull: 2012). The research project by Taber, et al. (2024), investigated the factors that influence management accounting information systems in Jordanian private universities, and the findings revealed that human resource competence, hardware, software, and databases all had significant beneficial effects on the effectiveness of management accounting information systems.

Furthermore, Koliby, Abdullah & Sufi (2023) provide empirical evidence that user competence enhances the operational efficiency of information systems for accounting. Abusweilem & Abualoush's (2019) Theoretical implications have been given in the Jordanian commercial environment, with the findings suggesting that knowledge and intellectual capital have a considerable positive effect on organizational financial and operational performance. Haleem, A. H., and Kevin, L. L. T. (2018) found that user experience and technical skills are more essential to AIS execution achievement than conceptual skills and user knowledge. The outcomes of a study performed by

Ita S Lingga (2020) on regional banks positioned in 24 provinces in Indonesia demonstrate that appropriate expertise and abilities acquired by personnel have an impact on the efficacy of the accounting information system. Thus, to be able to compete, all banks must enhance their personnel's knowledge and skills as Accounting Information System users. The conclusion drawn is consistent with earlier studies and supports the notion.

The business's accounting information system relies heavily on its organizational structure to provide information. Company information travels in two directions. Top-down flows originate from events that occur at the top management level in an organization, in which case the accounting information system will record these events, summarize them, and report them to lower-level employees. Bottom-up flows originate from events that occur at a lower level (Damayani, Anggadini & Aldila: 2023).

The organizational structure develops an environment or channel for information to flow. Top management conveys the organization's structure using organizational charts and job descriptions. Organizational charts assist in identifying divisions and explain superior-subordinate connections. Furthermore, job descriptions provide duties for individuals who are assigned to certain specified tasks (Bockholdt, 1999). Yarmohammad Zahed (2011), Roohipour and Nia (2013), and Azhar Susanto (2016) have found empirical evidence that organizational arrangement affects the application of management accounting information systems.

Amran and Iswara (2018) looked at the effect of the structure and culture of an organization on the effectiveness of computerized accounting systems using secondary data such as theories, previous investigations, journals, and information from a variety of media that provide information about the phenomenon that will occur in the field of this study. Damanik and Fardinal (2021) collected population data and samples from the financial department of PT Pegadaian (Persero) in West Jakarta. The results of this study indicate that organizational culture has no significant effect on the implementation of the accounting information system at PT Pegadaian (Persero) Tbk. In contrast, the organizational structure and Top Management commitment significantly affect the implementation of the accounting information system.

This literature found consistent evidence that information systems for management accounting are influenced by business strategy, user competence, and organizational structure. The study's goal is to examine how business strategy, user competency, and organizational structure affect the performance of management accounting information systems, as well as their impact on accounting information quality in Indonesian State-Owned

Enterprises. The estimation strategy used an equation model with structural equations (SEM), and the research hypotheses were tested as follows:

H_1: Business Strategy has positive effect on the effectiveness of the Management Accounting Information System

H_2: Knowledge has a positive effect on the management accounting information system

H_3: Skills has a positive effect on the management accounting information system

H_4: Job Specialization has a positive effect on the management accounting information system

H_5: Departementalization has a positive effect on the management accounting information system

H_6: Span of Command has a positive effect on the management accounting information system.

3. Methodology

The present research uses primary data collected in 2023 by mailing questionnaires to 132 managerial accountants from Indonesian state-owned firms. The sampling approach used was simple random sampling, and the sample size for this study was 72 respondents. The variables and measurement results are detailed in Table 1 below:

Table 1. Variables and their measurement

Variables	**Measurement**	**Relevant Study**
Business Strategy (BS)	Cost Leadership (BS_1)	Porter (1985),
	Differentiation (BS_2)	
	Focus (BS_3)	
User Competence (UC)	Knowledge (UC_1)	Robbin & Judge (2014:230).
	Skills (UC_2)	
Organizational Structure (OS)	Job specialization (OS_1)	Wheelen, et al. (2015), Hall (2016), Laudon & Laudon (2016).
	Departmentalization (OS_2)	
	Span of Command (OS_3)	
Effectiveness Of Management Accounting Information (EMAIS)	System Use ($EMAIS_1$)	DeLone & Mc.Lane (2003)
	User Satisfaction ($EMAIS_2$)	

Sources: relevant Study

Model testing involves Covariance Based-Structural Equation Modeling, or CB-SEM, using the Lisrell 8.50 software package, the stages that occur in SEM are**:**

1. Model specifications. At this stage, a research model is designed, which includes a formative measurement model and a reflective measurement model. The variable's formative dimensions are investigated using the principal component analysis Effectiveness of Management Accounting Information Systems and Knowledge. Latent variable score calculations were carried out using principal component analysis with the R program. The research model design is described as follows

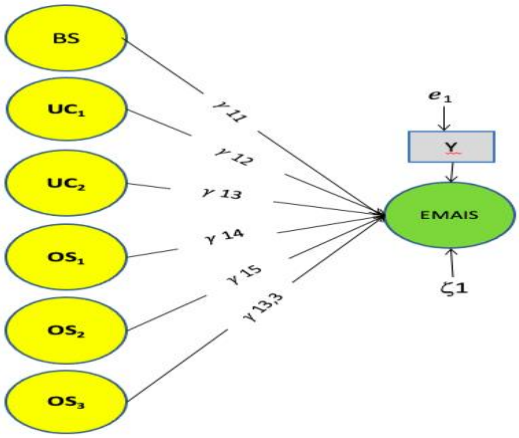

Figure 1. Proposed Modeling Of Structural Equations

2. model identification. Parameters are identified by calculating the degree of freedom (df), an arrangement of equations equal to the amount of known data minus the number of estimated values/parameters.
3. Model estimation. The estimation method used in this research is the maximum likelihood estimator (MLE) with the assumption that the data has a multivariate normal distribution (Hair, et al., 2022).

4. Model Evaluation. Model suitability testing can be done using descriptive statistics. The fit index to measure model suitability and the test criteria for a model to be accepted or rejected are presented in the following table:

Table 2. Overall Model Fit Test

No	Model Fit Test Statistics	Interpretation
1.	Goodness-of-Fit Indices (GFI)	Value > 0.9 indicates good fit
2.	Root Mean Squared Residual (RMR)	Value < 0.05 indicates good fit

3.	Root Mean Square Error of Approximation (RMSEA)	Value < 0.05 indicates good fit
4.	Adjusted Goodness of Fit (AGFI)	Value > 0.9 indicates good fit
5.	Normed Fit Index (NFI)	Value > 0.9 indicates good fit
6.	Standardized RMR (SRMR)	Value < 0.05 indicates good fit
7.	Tucker-Lewis Index (TLI)	Value > 0.9 indicates good fit
8.	Parsimony Fit Index (PNFI)	Value > 0.9 indicates good fit
9.	Akaike Information Criterion (AIC)	Value < 0 Indicates good fit

Source: Schumacker & Lomax (2010)

4. Findings

Referring on the parameter estimation results of the structural equation model (Structural Equation Modeling) are presented in Figure 2 as follows:

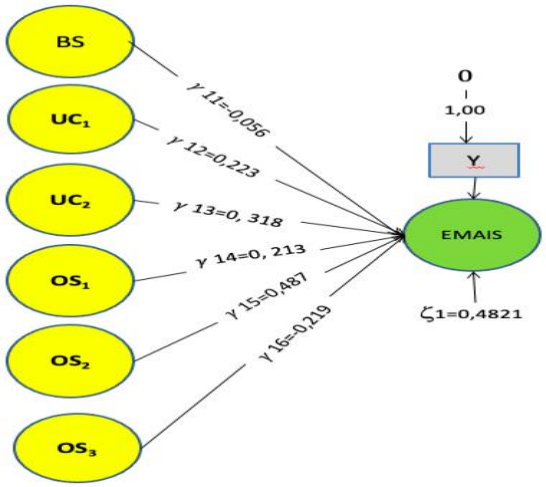

Figure 2. Results of simplification of the structural equation model

The structure equation framework shown in Figure 2 is a simplified model because there is a high multicollinearity problem at the dimensional level, so the parameter estimation results are only used for evaluation purposes of the reflective measurement model. The multicollinearity problem was overcome by simplifying the structural equation model with the Ridge approach. Two substructures are obtained in the SEM model from the model estimation results. The first structural equation model is the influence of Business Strategy, Knowledge, Skill, job specialization, and departmentalization. The following equation describes the span of command on the efficacy of the management accounting information system:

$$h_1 = 0{,}056x_1 + 0{,}223\,x_2 + 0{,}318\,x_3 + 0{,}213\,x_4 + 0{,}487\,x_5 + 0{,}219\,x_6 + 0{,}4821 \quad (1)$$

Description:
h_1 = Effectiveness of management accounting information systems (ESIAM)
x_1 = Business Strategy (SB)
x_2= Knowledge Dimensions in User Competency (KP1)
x_3 = Skill Dimensions in User Competency (KP2)
x_4 = Dimensions of Job Specialization in organizational structure (SO1)
x_5 = Dimensions of Departmentalization in Organizational Structure (SO2)
x_6 = Dimensions of Span of Command in Organizational Structure (SO3

This study uses the suitability measure to consider the total number of parameters in the model. The accuracy of the model obtained is indicated by the goodness of fit measures, which can be seen in the following table:

Table 3. Degree of fit final results from the investigation's model.

Goodness of Fit Indeks	Cut-off Value	Computing Results	Model evaluation
Chi-Square	df= 6; χ^2_{table}= 12,592	13,1169	Marginal
Probability	≥ 0,05	0,01196	Marginal
CMIN/DF	≤ 2	15,6169/6= 2,6069	Marginal
RMSEA	< 0,08	0,1535	Marginal
RMR	< 0.05	0,04115	Fit
NFI	0,90 < NFI < 1	0,9322	Fit
NNFI	0,90 < NNFI < 1	0,7813	Marginal
CFI	0,90 < CFI < 1	0,9810	Fit
IFI	> 0.90	0,9836	Fit
RFI	> 0.90	0,8194	Marginal
CN	> 200	57,4181	Marginal
GFI	> 0.90	0,9250	Fit
AGFI	> 0.90	0,6502	Marginal

source: Output Lisrel 8.5

Referring on Table 3, The model estimation results are interpreted as follows:

1. The goodness of fit results in the table show that the model seen from the chi-square value is not good enough to meet the model suitability measure; the Chi-square test value is 15.6169 with a significance level (0.01596) smaller than 0.05. The research model has an RMSEA value of 0.1535. The model has a marginal goodness of fit measure. The model's Root Mean Squared Residual (RMR) value was 0.04115 <

0.05, indicating good fit.

2. Researchers utilize incremental/relative fit measures to evaluate proposed models to their core model. The NFI number represents the magnitude of the mismatch between the target and base models. The NFI value varies from 0 to 1. NFI > 0.9 indicates strong fit, whereas NFI < 0.9 indicates marginal fit. The model in this study has an NFI of Marginal (excellent fit). The IFI value varies from 0 to 1. A good match is defined as IFI > 0.9, while 0.8 < IFI _ 0.9 indicates marginal fit. The Incremental Fit Index (IFI) of the model in this investigation was 0.9322, which falls into the good fit group.
3. The CFI value varies from 0 to 1. A CFI of 0.9 or higher indicates a strong match, whereas 0.8 or lower indicates marginal fit. The Comparative Fit Index (CFI) of the model in this investigation was 0.9810, placing it in the good fit category. RFI levels vary from 0 to 1. A RFI of 0.9 or above indicates a strong fit, whereas 0.8 or lower indicates a marginal fit. The model in this investigation had a Relative Fit Index (RFI) of 0.8194, placing it in the good category.
4. Overall, the research model has NFI, CFI, and IFI values, which show good suitability. The model proposed in this research has a goodness of fit measure, indicating that the model is acceptable. The estimated sample size is enough to achieve an adequate model fit for Chi-squared. A CN value > 200 indicates that a model adequately represents the data sample. The CN model value of 57.4181 < 200 indicates that the model is still unfit. The GFI measure measures a model's ability to explain data diversity. The GFI value varies from 0 to 1. There are no set standards for determining the limits of a desirable GFI number. However, a good model has a GFI value near 1. In reality, several researchers set a minimum limit of 0.9. The GFI model value for this investigation was 0.9250 (FIT).
5. The SEM model constructed in this study is deemed unsuitable based on the goodness of fit statistics from LISREL 8.80 software and the discussion above. This is evident in the summary table of output goodness of fit statistics, where many measurement results have poor criteria but are still reasonable enough to be studied because, according to the incremental/relative fit measures, the model is included in the good category.

Whenever all models have been examined and a model that fits the data has been found, the next step is hypothesis testing. In terms of testing research hypotheses, this study will examine the following six hypotheses:

Table 4: Testing of Hypotheses Results.

Consequence	Reason	Estimate	Std Error	Z-Value	P-Value	Significance
EMAIS	BS	0.056	0.112	-0.432	0.661	insig.
	UC_1	0.223	0.121	0.754	0.167	insig.
	UC_1	0.318	0.152	2.484	0.211	sig.
	OS_1	0.213	0.312	0.654	0.120	insig.
	OS_2	0.487	0.226	2.112	0.127	sig.
	OS_3	0.219	0.469	-0.312	0.436	insig.

Source: Outcome Lisrell Application

According to Table 4, the outcomes of hypothesis testing are described as follows:

1. The Zcount value for Business Strategy is -0.432. The statistical significance threshold of the t-test is in the area that accepts H0. Namely, Zcount is smaller than Zcritical (Zcount = -0.432 < 1.96), and the significant value (p) = 0.661 > 0.05; therefore, a choice can be made not to reject H0. As a result, business strategy has absolutely no effect on the efficacy of the management's accounting information system.
2. The Zcount value for Knowledge is 0.754. The statistical significance threshold of the t-test is in the area that accepts H0. Namely, Zcount is smaller than Zcritical (Zcount = 0.754 < 1.96), and the significance value (p) = 0.167 > 0.05; therefore, a choice can be made not to reject H0. As a result, knowledge does not affect the effectiveness of the Management's accounting information system.
3. The Zcount value for Skills is 2.284. The statistical significance threshold of the t-test is in the area that accepts H0. Namely, Zcount is greater than Zcritical (Zcount = 2.484 > 1.96), and the significance value (p) = 0.211 < 0.05, so a decision can be made to reject H0. As a result, skills influence the effectiveness of management's accounting information systems.
4. The Zcount value for Jobs specialization is 0.554. The statistical significance threshold of the t-test obtained is in the accepted area of H0. Namely, Zcount is smaller than Zcritical (Zcount = 0.654 < 1.96), and the probability (p) of 0.120 is more than 0.05. Hence it is not necessary to reject H0. Thus, statistical testing confirms that job specialization has absolutely no effect on the effectiveness of the management's accounting information system.

5. The Zcount value for Departmentalization is 2.111. The statistical significance threshold of the t-test obtained is in the accepted area of H0. Namely, Zcount is greater than Zcritical (Zcount = 2.112 > 1.96) and the significance value (p) = 0.127 < 0.05. Consequently, H0 can be discarded. As a result, statistical tests reveal that departmentalization influences the effectiveness of management's accounting information system.
6. The calculated Zcount value for the Span of Command Range is -0.402. The statistical value of the t-test obtained is in the acceptable range of H0. Namely, Zcount is smaller than Zcritical (Zcount = 0.312 < 1.96), and the significant value (p) = 0.436 > 0.05; therefore, a choice can be made not to reject H0. As a result, statistical testing reveals that the command span does not affect the management accounting information system's effectiveness.

5. Discussion

This research could not demonstrate the effect of corporate strategy on the efficacy of management's accounting information systems. This circumstance is exacerbated by the low level of closeness in relationships and the essentially negligible scale of the impact of non-dominant company strategies on the efficacy of management accounting information systems.

There is no evidence of the impact of corporate strategy on the efficiency of management accounting information systems, and show inconsistencies with research findings conducted by Puspitawati et al (2018 & 2023); Abernethy & Guthrie (1994); Chong & Chong (1997); Xiaoying, et al. (2008); Ghasemi, et al (2015); Barahma & Al-Awlaqi (2021) and Alsharari's (2024). This difference is allegedly because State-Owned Enterprises in Indonesia consist of various types of companies with different strategy implementations, so they are too heterogeneous to be tested using the same conceptual model.

The relationship between business strategies cannot be explained in this research because the area for consideration in the present investigation is state-owned firms, which are heterogeneous in nature and consist of various different types of companies. Different types of business cores will of course have an impact on the use of different business strategies, this makes their linkages in the management's accounting information system difficult to identify. It means that this model is not suitable for testing units of analysis with different types of industries.

User competency is measured by two dimensions are knowledge and skills it is

estimated that it caused a direct affect on the effectiveness of the management's accounting information system. Even though the two have a positive and quite high relationship, in this research only the skills dimension was found to effect effectiveness of the management's accounting information system. This research shows that knowledge only has an influence of 1.07%; and the influence of skills is quite moderate 12.1%.

The outcomes of this study are pertinent to research undertaken by Taber, et al. (2014); Abusweilem & Abualoush's (2019); Haleem, A. H., & Kevin, L. L. T. (2018); and from Ita S Lingga (2020). However, the findings in this research emphasize the need for specific competencies in state-owned companies that require skills rather than knowledge.

This research has not shown any influence of knowledge on the effectiveness of the management's accounting information system. This might occur because financial applications in a company can be used effectively if the user has sufficient skills so that the user can use the application skillfully without experiencing difficulties. Other reasons, its influence is weak and not dominant. A similar situation can emerge when financial application users have various degrees of expertise and educational stratum, so they have different levels of justification in solving problems that occur in the company's accounting system.

The relationship between knowledge cannot be explained in this research, because large-scale companies such as state-owned companies have employee recruitment system policies that require a certain minimum level of education, so that in general State-Owned Companies employees have an adequate level of computer (IT) and accounting knowledge, therefore Employees do not experience difficulty in understanding the accounting policies that apply in the company.

However, the era of digitalization means that almost most company operations have been computerized and in fact the use of computer applications requires adequate user skills, so that the technology can be well accepted so that the accounting system can run effectively. In fact, skills cannot be formed instantly by themselves but are formed by the employee's experience. The results of this research lead to an important finding that skills are the core competencies needed by employees In managing oversight accounting information system applications are accessible to the organization.

There are actualy three dimensions that form organizational structure variables are job specialization, departmentalization and spand of command. These three

dimensions are hypothesized to influence the effectiveness of accounting information systems. Generally, The findings of this investigation are associated with the research performed Yarmohammad Zahed (2011); Roohipour & Nia (2013); Azhar Susanto (2016); Amran & Iswara (2018) and Damanik & Fardinal (2021). However, this investigation discovered that only departmentalization to be related to the effectiveness of management's accounting information systems.

This condition might be possible because departmentalization in an organization essentially describes the sub-systems contained in a firm management's accounting information system. Departmentalization functions as a design for procedures, documents, or information needed by users and supports the availability of data/information at every level of the organization.

The existence of effective departmentalization ensures that the flow of accounting information can flow well from top management to low level management or vice versa, and ensures that quality accounting information can be provided accurately and on time. Thus, it can be explained that effective Departmentalization enhances the functionality of the management accounting information system, encouraging the production of high-quality accounting data.

Although the correlation calculation demonstrates that all three aspects have a rather strong positive connection regarding the efficacy of management's accounting information system, but the results of the path coefficient test can be seen that departmentalization has a fairly high positive relationship. This research suggests that decentralization has an influence of 22.79%, the highest when compared with of job specialization (2.98%) and span of command (3.56%), this condition shows only departmentalization whose involvement can be considered in predicting the effectiveness performance of management's accounting information system performance in state-owned company.

Job specialization and span of command have not been found to influence the effectiveness of the management accounting information system. This can be explained by the fact that management accounting information systems can function effectively if the company has clearly separated responsibility and authority in each department formed. Job specialty and span of command has not been able to influence the effectiveness of management accounting information systems, because State-Owned Companies have diverse business sectors and unique industry features for each business activity they manage.

Another explanation, in general state-owned companies consist of various types of companies so they have different organizational structures and this has an

impact on different ranges of command and work specialization, therefore their linkage in the management's accounting information system not yet be identified in this research.

The results of this research also support the concept stated by Gelinnas & Dull (2012) and Taber et al (2014) that management's accounting information system design, which encompasses elements of competency such as knowledge, skills, and user experience, will promote work satisfaction and increase the efficacy of accounting information systems.

This research also supports the concept that sustainability for businesses is a strategic issue that is the focus of attention of managers today. Referring to these conditions, This research project serves a crucial part in continuing the business's sustainability of state-owned companies in the future. Business sustainability is closely related to the company's ability to produce quality accounting information is a foundation for making strategic choices. Research contributes a high contribution in improving employee competence and the proper functioning of organizational structures, thereby encouraging the deployment of excellent accounting information systems will assist businesses produce accounting information for making strategic choices.

6. Conclusion

The intention of this study is to look at how company strategy, user competence, and organizational structure determine the efficacy of the Management Accounting Information System, which in turn affects the quality of accounting information. The outcomes of the current research cannot demonstrate the impact of business strategy on the efficacy of the management accounting information system at State-Owned Companies Indonesia. User competency in the skills aspect influences the efficacy of the Management Accounting information system. The efficacy of management accounting information systems is influenced by organizational structure, specifically departmentalization. The Management Accounting Information System has been scientifically shown to enhance the quality of accounting information in Indonesian state-owned businesses.

The situation suggests that an effective management accounting information system is influenced by skill and departmentalization, and that increased use of management accounting information systems will contribute to the production of quality accounting data used for the process of making decisions. This research makes an important contribution to business sustainability in Indonesian state-

owned companies through the important role of managers to managing employee skills and the effective functioning of departmentalization within the company, so that business units can perform optimally in fulfilling company goals and responsibilities.

References.

Abernethya, M.A & Guthrie, C.H. (1994). An empirical assessment of the "Fit" between strategy and management information system design. Accounting and Finance, Vol.34, No.2, Page.49-66. https://doi.org/10.1111/j.1467-629X.1994.tb00269.x

Abusweilem, M., & Abualous, S. (2019). The impact of knowledge management process and business intelligence on organisational performance. Management Science Letters, 9(12), 2143-2156. https://doi.org/10.5267/j.msl.2019.6.020

Al Koliby, I. S. M., Abdullah, H. H., & Suki, N. M. (2023). linking knowledge application, digital marketing, and manufacturing SMEs' sustainable performance: The mediating role of innovation. Journal of the Knowledge Economy, 1-27. https://doi.org/10.1007/s13132-023-01157-4

Ali Khamis, A. M. Q., & Ishwara, P. (2018). Effect of the Organizational Culture and Structure on the Effectiveness ofAccounting Information Systems. Research Review International Journal of Multidisciplinary. Vol.03. Issue 09.

Alsharari, N.M. (2024). The interplay of strategic management accounting, business strategy and organizational change: as influenced by a configurational theory", Journal of Accounting & Organizational Change, Vol. 20 No. 1, pp. 153-176. https://doi.org/10.1108/JAOC-09-2021-0130

Asiaei, K., Bontis, N., Alizadeh, R., & Yaghoubi, M. (2021). Green intellectual capital and environmental management accounting: Natural resource orchestration in favor of environmental performance. Business Strategy and the Environment, 31(1), 76-93. https://doi.org/10.1002/bse.2875

Azhar Susanto. (2016). The Empirical Testing How the Quality of Accounting Information Systems Affected by Organizational Structure Research at

Universities in Bandung. Asian Journal Of Information Technology. Volume 15. Issue 6. Pg. 1098-1105

Battour, M., Barahma, M., & Al-Awlaqi, M. (2021). The relationship between HRM strategies and sustainable competitive advantage: Testing the mediating role of strategic agility. Sustainability, 13(9), 5315. https://doi.org/10.3390/su13095315

Chong, V.K. and Chong, K.M. (1997). Strategic choices, Environmental uncertainty and SBU performance: a note on the intervening role of management accounting systems. Accounting and Business Research. Vol. 27, pp. 268-276. https://doi.org/10.1080/00014788.1997.9729553

DeLone, W. H., & McLean, E. R. (2003). The Delone And Mclean Model Of Information Systems Success: A Ten-Year Update. Journal of Management Information Systems, 19(4), 9-30. https://doi.org/10.1080/07421222.2003.11045748

Damanik, Y. A., & Fardinal (2021). The Influence of Organizational Culture, Organizational Structure and Top Management Commitments on the Implementation of Accounting Information Systems and Their Impact on the Quality of Accounting Information (Empirical Study at PT Pegadaian Persero West Jakarta). Saudi Journal of Economics and Finance, 5(8): 321-329. https://doi.org/10.36348/sjef.2021.v05i08.001

Damayanti, F. N., Dewi Anggadini, S., & Aldila, A. (2023). Affecting Factors Success Of Accounting Information System (Ais). Journal of engineering Science and Technology, 18(5): 2521-2533.

Gelinas, Ulrich J & Richard B. Dull. (2012). Accounting Information System. 9th Edition. USA: South-Western Cengage Learning.

Ghanbari, Merdhad & Saeed Vaseli. (2015). The Role of Management Accounting in the Organization. International Research Journal of Applied and Basic Sciences. ISSN 2251-838X . Vol, 9 (11): 1912-1915.

Ghasemi, et.al. (2015). The Relationship among Strategy, Competition and Management Accounting Systems on Organizational Performance. European Online Journal of Natural and Social Sciences. Vol.4, No.3 pp. 565-581.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). A primer on partial least squares structural equation modeling (PLS-SEM). 3rd edition. https://doi.org/10.1007/978-3-030-80519-7

Haleem, A., & Kevin, L. L.T. (2019). Impact of User Competency on Accounting Information System Success: Banking Sectors in Sri Lanka. International Journal of Economics and Financial Issues, 2018, 8(6), 167-175. https://doi.org/10.32479/ijefi.7212

Hall, James A. (2016). Accounting Information System. Ninth edition. USA: South Western Cengage Learning.

Heidmann, Marcus. (2008). The role Management Accounting System in Strategic Sensemaking. Deutscher Universitats Verlag, Germany. https://doi.org/10.1080/10580530802151194

Kaveh Ebrahim Nia & Mir Mohammad Mehdi Roohipour. (2013). Management Information Systems and its Relationship with Organizational structure (Case Study of Rasht city Bank). Interdisciplinary Journal Of Contemporary Research. Vol.5.

Laudon, Kenneth C. and Jane P. Laudon. (2016). Management Information System: Managing The Digital Firm. Fourteenth Edition. England: Pearson Education Limited

Lingga, I. S. (2020). Analyzing the Importance of User Competency to the Effectiveness of Accounting Information System in Banking Sector. Proceedings of the 3rd Asia Pacific Management Research Conference Atlantis Press. P 117-122. https://doi.org/10.2991/aebmr.k.200812.021

Poter, Michael E. (1985). Competitive Advantage. New York: Free Press.

Satish Nambisan, Mike Wright & Maryann Feldman. (2019). The digital transformation of innovation and entrepreneurship: Progress, challenges and key themes. Research Policy. Volume 48, Issue 8.. https://doi.org/10.1016/j.respol.2019.03.018

Puspitawati, L., Fitrios R., & Alghifari, E. S. (2023). Comparative study of management accounting system models on company performance in Indonesia and Malaysia financial institutions. Journal of Eastern European and Central Asian Research. 10(3).p527-541.Institute of Eastern Europe and Central Asia. https://doi.org/10.15549/jeecar.v10i3.1286

Puspitawati, L., Susanto, A., Poulus, S., & Suprijadi, Jadi. (2018). The Critical Success Factors of the Business Strategy in the Effectiveness of Management Accounting Information System Evidence in Indonesia. Journal of Engineering and Applied Sciences. 13(15). 6265-6274. Medwell Journals. https://dx.doi.org/10.36478/jeasci.2018.6265.6274

Robbins, P. Stephen & Judge, A. Timothy. (2014). Organizational Behavior. Jakarta: Salemba Empat.

Romney, Marshall B & Steinbart, Paul John. (2015). Accounting Information Systems, Thirteenth Edition. USA: Pearson Education.

Thaer Ahmad Abu Taber; Laith Abdullah Alaryan & Ayman Ahmad Abu Haija. (2014). The Effectiveness of accoounting Information system in Jordania Private Higer education Institution. 2014. International Journal of Accounting And Finance Reporting. ISSN 2162-3082. Vol 4.No.1. https://doi.org/10.5296/ijafr.v4i1.5323

Wallace, Patricia. (2015). Introduction to Information Systems. Second Edition. New Jersey-USA: Pearson Education Inc.

Wheelen Thomas L, David Hunger, Alan N. Hoffman and Charles E Bamford. (2015). Strategic Management and Business Policy: Globalization, Innovation and Sustainability. USA: Fourteenth Edition

Xiaoying, Dong; Liu Qianqian & Yin Dezhi. (2008). Business Performance, Business Strategy and Information System: Strategic Aligment: And empirical

Study on Chinese Firm. Tsinghua Science And Technology. Vol 13. Number 3. June 2008.
https://doi.org/10.1016/S1007-0214(08)70056-7

Yarmohammad, Zahed. (2011). The Analysis Of The Relationships between Organizational Structure and Information Technology (IT) and the barriers to its establishment at the University of Isfahan From the Faculty Member's Viewpoints. Higher Education Studies, Vol 1. No.1, June: Publish by Canadian Center Of Science and Education
https://doi.org/10.5539/hes.v1n1p98