

## The determinant of Management Accounting Practices (Case Study in Central Java Banking)

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**Abstract.** *This study examines several contingency factors that influence the application of management accounting practices in a company. The contingency factors in this study include the use of information technology, decentralization and environmental uncertainty. The sample in this study were managers in conventional and sharia banking in the Central Java. This study used PLS test to test the hypothesis. The results of this study have shown that information technology, decentralization and environmental uncertainty affect the application of management accounting practices.*

**Keywords.** *Contingency factors ; decentralization; environmental uncertainty; information technology; management accounting practices.*

**Abstrak.** Penelitian ini meneliti tentang beberapa faktor kontinjensi yang mempengaruhi dalam penerapan praktek akuntansi manajemen pada sebuah perusahaan. Faktor kontinjensi yang diteliti dalam penelitian ini meliputi penggunaan teknologi informasi, desentralisasi dan ketidakpastian lingkungan. Sampel pada penelitian ini adalah manajer di perbankan wilayah jawa tengah, baik konvensional maupun syariah. Untuk menguji hipotesis digunakan uji PLS. Hasil penelitian ini telah menunjukkan bahwa teknologi informasi, desentralisasi dan ketidakpastian lingkungan berpengaruh terhadap penerapan praktek akuntansi manajemen.

**Kata kunci.** Desentralisasi; faktor kontinjensi; ketidakpastian lingkungan; praktek akuntansi manajemen; teknologi informasi.

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### INTRODUCTION

Banking is one type of company that offers trust services (Stephani et al., 2017). Banks are engaged in financial transaction services, tasked with collecting funds from the public and channeling them back to the public in the form of loans or other forms of credit. It is undeniable that a country's economy is strongly influenced by the health condition of the country's banking system (Christiano et al., 2014).

One of the benchmarks for a bank's health will be seen from its share price on the Indonesian stock exchange (H. T. Putri, 2020). Investors will be more confident to invest in a

business that has a stable stock price or even tends to increase. Therefore, it is very important for bank management to carry out proper bank management practices to ensure the achievement of good business performance as well.

Good performance certainly cannot be separated from a good company management. Good management accounting practices will have an impact on increasing the performance of a company. This is inseparable from the application of management accounting practices in a financial institution such as banking (Suryaningtyas, 2019). The application of management accounting

practices to the management of a bank is not an absolute guarantee that it will directly have an impact on increasing the profit and stock price of the bank.

The use of management accounting practices in a business is the first step or the main foundation for success. Management accounting practices will enable management to plan, control, and evaluate the company with greater precision and accountability. However, there is no best management accounting practice that can be applied to all types and conditions of the company (Kurniawan & Nensih, 2014). There are several influencing factors such as environmental uncertainty, decentralization and information technology. This is in accordance with the contingency theory which suggests that there are several conditional factors that allow managers to improve their company's performance (Alliyah, 2015).

This research is important to conduct considering that after the COVID-19 pandemic, the Indonesian economy gradually improved after previously being shaken because of extraordinary conditions that hit company finances without exception of financial institutions such as banks. Banks that are able to survive after the COVID-19 pandemic, by showing good company performance, really need further research on how to implement management accounting practices, including the contingency factors that accompany these banks.

Management accounting is a branch of the type of accounting that provides information for the company's internal parties. Management accounting is especially useful for a manager who is responsible for planning, organizing all resources, and evaluating company performance (Yazid, 2012). Management accounting is very important for a manager considering that the decisions taken will be more precise and effective if they are supported by accurate data generated in management accounting practices. This also supports the statement that the application of

good management accounting practices has successfully demonstrated the fulfillment of one of the several criteria for good company performance (Suryaningtyas, 2019).

The application of management accounting does not automatically promise success for a company. However, the manager's decision to use management accounting is one of the leading initial steps to achieve company success (Pusparini et al., 2020). Management accounting practices will provide important information that is accurate and coherent for the management so that the decisions taken will become more accountable. All resources in the company can be better maximized through the application of management accounting practices in a company (Ojra et al., 2021; Toorchi et al., 2015).

Contingency theory explains that there is no management accounting practice or system that can be applied to all companies (Pusparini et al., 2020). There is no single best management accounting practice that can be adopted generally by all types of companies. Information technology is the use of technology to produce useful information for parties inside and outside the company (Ratnaningsih & Suaryana, 2014). The use of information technology also greatly impacts the accounting process (Fauzi et al., 2022). The use of information technology in a company will help easier for managers to achieve their goals. Work that can conduct manually will feel more complicated, take longer and less controlled for the stability of the results. With the use of information technology, work will become faster, easier and more certain in the stability of the results.

Decentralization is the granting of authority to managers to carry out their responsibility (Suryaningtyas, 2019). Managers in a company certainly include various levels ranging from top- or top-level managers, middle managers and lower managers. Managers also cover the central level, regional area and each branch.

Environmental uncertainty is a condition in which managers have prepared all plans but cannot be predicted with certainty whether they will succeed or not with the achievement of predetermined goals (Febrianti & Fitri, 2020). This is due to the fact that over time, the company has made adjustments according to certain conditions that were not in accordance with the initial planning (P. Y. A. Putri et al., 2018).

Managers play a very important role when a company is faced with a condition of high environmental uncertainty. The higher the conditions of environmental uncertainty, the more complex the problems and the more careful managers must be in making decisions that will have a major impact on the sustainability of the business they lead.

Research related to contingency theory focuses more on the internal conditions of each company. However, one of the company's external factors that also needs more attention, in relation to management accounting practices in the company, is the environmental uncertainty factor (Otlely, 2016).

Increasing business competition forces managers to adapt quickly to increasing the quality of the use of information technology (Kusuma & Shulthoni, 2021). Changes in information technology that are progressing will certainly have an impact on increasing the value of a product or service produced (Kurniawan & Nensih, 2014). The application of information technology will have a positive impact on organizational success (Astuti & Augustine, 2022).

This shows that companies that are able to apply information technology will have more competitive advantages than other companies. The use of information technology will also accelerate and simplify the processes of management accounting practices (Indah Novianti et al., 2021; Pratolo, 2015; Rayuwati, 2016; Sehab & Anggraeni, 2022). Information technology is increasingly improving the quality of management accounting information (Azudin & Mansor, 2017; Nugroho et al.,

2021). Information technology also has an impact on the influence of management accounting on the success of a company (Supratinigrum & Lukas, 2021). Thus, a first hypothesis can be drawn:

H1: The use of information technology has a positive effect on management accounting practices.

Decentralization will allow a top-level manager to delegate responsibility to managers below him, according to the limits of his level of authority (Yazid, 2012). With this decentralization, it will be possible for top managers to concentrate more fully on controlling the overall performance of the company. Decentralization will also encourage top managers to take less part of the work associated with technical responsibilities.

Decentralization will encourage more complex management accounting arrangements considering that the scope will be wider, and of course more detailed (Ngo, 2020). Decentralization will allow managers to be able to fully, accurately and thoroughly control the operations of the entire company (Alves et al., 2013). With the decentralization of management accounting practices will be carried out better. Thus, the second hypothesis is as follows:

H2: Decentralization has a positive effect on management accounting practices.

Environmental uncertainty where when the company's external conditions are difficult to predict, one of the important things that can be maximized is to prepare and manage the company's internal conditions as accurately as possible (Pusparini et al., 2020). Environmental uncertainty needs to be considered to support company management, especially very supportive for environmental management accounting (Latan et al., 2018).

To achieve good managerial performance, the application of good management accounting requires adequate knowledge about environmental uncertainty in the company (Nur Firdausy et al., 2022). The company's internal management will certainly

be able to run better if it is supported by management accounting practices. Thus, the hypothesis is as follows:

H3: Environmental uncertainty affects management accounting practices

## **METHODOLOGY**

This research is a type of quantitative research. The research data is primary data obtained through the distribution of questionnaires. The population of this study is bank employees who are involved in management accounting practices. The sample of this study used a purposive sampling technique that only certain respondents had the criteria set by the researcher.

The sample in this study consisted of managers in banking, with the consideration that they were more directly involved in decision making in relation to management accounting practices in the banking sector. The sample banks in this study are conventional banks and Sharia banks in the Central Java. The sample in this study was 70 banks. Hypothesis testing in this study used the PLS test.

## **RESULTS AND DISCUSSION**

From the results of data collection, the following descriptive statistics can be presented which can provide an overview of the general characteristics of the respondents in this study. The descriptive statistical data is presented in Table 1 below:

**Table 1. Descriptive Statistics**

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std. Dev</i>	<i>Median</i>
Information Technology (X1)	70	5	19	12.42	3.49	13
Decentralization (X2)	70	6	19	13.06	3.40	13
Environmental Uncertainty (X3)	70	6	16	9.92	2.29	10
Management Accounting Practice (Y)	70	12	38	26.74	6.96	28

Source: primary data processed, 2022

The X1 variable (information technology) has a mean value of 12.42. This indicates that the use of information technology in the banking respondents in this study is quite high. However, it is not too high, considering that it is still below the median value of 13. The deviation from the information technology variable also tends to be small, with a value of 3.49 smaller than the mean value.

The X2 variable (decentralization) has a fairly high mean value of 13.06, successfully exceeding the median value. The deviation of the decentralization variable is quite small with a value of 3.40 and is still far below the mean value.

The environmental uncertainty (X3 variable) has an average value that is not

too high (9.92). It indicates that it is below the median value. This shows that the respondents in this study did not have sufficient readiness in dealing with several things outside the company's conditions that occurred beyond expectations.

Management accounting practice in this study has a mean value of 26.74. This shows that the management accounting practice of the respondents in this study is not so high. This is reinforced by the mean value which is quite far below the median value.

Outer model analysis was carried out by assessing the value of Loading Factor, Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE) of each variable used in this study

**Table 2. Value of Loading Factor**

Indicator	Value	Indicator	Value
<i>Information Technology (X1)</i>		<i>Environmental Uncertainty (X3)</i>	
X1_1	0.751	X3_2	0.814
X1_2	0.831	X3_3	0.797
X1_3	0.840	X3_4	0.744
X1_4	0.821	X3_5	0.708
X1_5	0.812		
<i>Decentralization (X2)</i>		<i>Management Accounting Practice (Y1)</i>	
X2_1	0.720	Y1_2	0.802
X2_2	0.801	Y1_3	0.794
X2_3	0.823	Y1_4	0.718
X2_4	0.803	Y1_5	0.830
X2_5	0.820	Y1_6	0.827
		Y1_7	0.791
		Y1_10	0.776
		Y1_11	0.699
		Y1_12	0.724
		Y1_13	0.748

Source: primary data processed, 2022

**Table 3. Cronbach's Alpha, CR and AVE**

Model	Cronbach's Alpha	rho_A	Composite Reliability (CR)	Average Variance Extracted (AVE)
TI	0.870	0.874	0.906	0.658
DES	0.856	0.877	0.895	0.631
KL	0.767	0.780	0.851	0.588
PAM	0.924	0.927	0.936	0.596

Source: primary data processed, 2022

From table 2, all items are relevant and form an independent construct. This is evidenced by the value of each loading factor has been more than 0.6. Table 3 has also shown that the Cronbach Alpha value is above 0.60. Composite Reliability (CR) value is above 0.70. Average Variance Extracted (AVE) value is above 0.50. The results of the Cronbach Alpha, CR and AVE value show that the outer model testing in this study has been fulfilled.

#### Inner Model Analysis

The following are the results of the coefficient of determination in this study:

**Table 4 Coefficient of Determination**

Model	R Square	R Square Adjusted
1	0.803	0.794

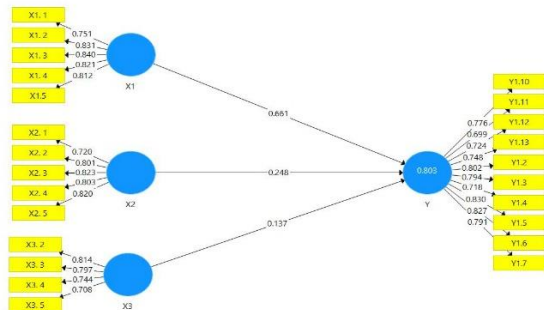
Source: primary data processed, 2022

Based on table 4, the value of R Square shows a value of 0.803. This shows that 80.3% of the variables of information technology, decentralization and environmental uncertainty have an effect on management accounting practices.

Hypothesis test

The PLS SEM test in this study can be presented as follows:

Figure 1. Research Model



Notes:

- X1 : Information Technology
- X2 : Decentralization
- X3 : Environmental Uncertainty
- Y : Management Accounting Practices

The results of hypothesis testing in this study can be seen in table 5 below:

Table 5. Hypothesis Testing Results

Relationship	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values	Results
TI -> PAM	0.661	0.654	0.066	9.969	0.000	Significant
DES -> PAM	0.248	0.251	0.061	4.059	0.000	Significant
KL -> PAM	0.137	0.143	0.058	2.352	0.019	Significant

Source: primary data processed, 2022

Information Technology and Management Accounting Practices

Based on the first hypothesis testing, it shows that the use of information technology has a positive effect on management accounting practices. This is evidenced by the p value of 0.000. Thus, the first hypothesis is accepted.

This has supported the contingency theory that the best management accounting practices in a company are also influenced by several things, including the use of information technology. Respondents in this study have also used information technology in their operations but still in a not too high amount because it is still below 13 as the median value. The results of this study have also supported the results of

research conducted by Suryaningtyas (2019).

Decentralization and Management Accounting Practices

The results of the hypothesis test of decentralization on management accounting practices have shown a p value of 0.000. This shows that decentralization has a positive effect on management accounting practices. Thus, the second hypothesis in this study is accepted.

With decentralization in a company, it will encourage management to implement good management accounting practices to support the achievement of the best performance (Sulistiyowati, 2013). This is because decentralization will be able to shorten the decision-making process and be able to encourage middle and lower level managers to further improve their

performance (Kristianto & Setiawan, 2018).

#### Environmental Uncertainty and Management Accounting Practices

The results of testing the third hypothesis have shown a p value of 0.019. This proves that environmental uncertainty has a positive effect on management accounting practices. Thus, the third hypothesis is accepted.

The results of this study have supported the contingency theory that there are several things that need to be considered in the application of management accounting practices such as environmental uncertainty. The higher environmental uncertainty will be able to encourage managers to implement better management accounting practices. This is because when the conditions of environmental uncertainty are high, managers increasingly face conditions that cannot be predicted with certainty. On the other hand, managers are always required to achieve good company performance so that the existence of good management accounting practices will make decisions taken more precise and reliable.

#### CONCLUSION

The application of good management accounting practices in a company will be able to increase the chances of achieving the company's goals. With good management accounting practices, managerial parties will be able to make decisions and establish business strategies more precisely.

However, even the best management accounting practices applied to a large company may not necessarily be applied appropriately to other companies. This is because there are several contingent factors that influence it. This research has succeeded in proving that contingency factors in companies such as the use of information technology, decentralization, and environmental uncertainty affect the

application of management accounting practices.

For future research, it needs to add other contingency factors in relation to management accounting practices. Thus, managers who will apply management accounting practices will have more extensive knowledge of the contingency factors so that they can be adapted to the company they are leading



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