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Analysis of the Effect of Cost Accounting Information Systems, Technological Innovation, and Organizational Culture on Cost Efficiency in Manufacturing Companies in Surabaya

Loso Judijanto[1], Sri Sumantri[2]
[1]IPOSS Jakarta
[2]Universitas Dayanu Ikhsanuddin

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ABSTRACT

This study investigates the relationships between key organizational factors—Cost Accounting Information System (CAIS), Technological Innovation, and Organizational Culture—and their impact on Manufacturing Efficiency. Utilizing quantitative analysis, the study examines an original sample of data from diverse industries. The hypothesis testing results reveal significant positive relationships between CAIS, Technological Innovation, Organizational Culture, and Manufacturing Efficiency. The findings underscore the importance of effective cost accounting systems, technological advancements, and positive organizational cultures in optimizing manufacturing processes. This abstract encapsulates the study's contributions, highlighting its implications for organizational decision-making and avenues for future research.

Corresponding Author:

Name: Loso Judijanto
Institution: IPOSS Jakarta
e-mail: losojudijantobumn@gmail.com

1. INTRODUCTION

In today's ever-changing manufacturing environment, maintaining competitiveness and guaranteeing long-term viability depend heavily on efficient cost management. Surabaya, Indonesia, is a major industrial center that accommodates a wide range of manufacturing enterprises negotiating a demanding landscape characterized by global market volatility, technological breakthroughs, and changing consumer preferences [1], [2]. In this context, the present study initiates a thorough investigation aimed at elucidating the complex interrelationships among Cost Accounting Information Systems (CAIS), Technological Innovation (TI), and Organizational Culture (OC) and their combined influence on cost-effectiveness in Surabaya's manufacturing enterprises.

Technological improvements and the need to optimize operational procedures are driving a paradigm shift in the manufacturing industry globally [3], [4]. Surabaya captures the spirit of these changes with its complex industrial tapestry. The city's manufacturing industry, which encompasses both high-tech production and conventional methods, demonstrates the complexity and diversity of modern manufacturing. This environment highlights the need for strong cost management procedures and calls for a closer look at the variables affecting cost-effectiveness.

Manufacturing companies encounter a variety of difficulties as they attempt to navigate the intricacies of a globalized market, including fluctuating raw material prices and escalating competition [5], [6]. Thus, the incorporation of novel technology, the implementation of sophisticated cost accounting systems, and the development of a favorable organizational culture become strategic requirements for maneuvering through this complex terrain. The interaction of these variables will likely influence how Surabaya's industrial sector handles cost-effectiveness.

This study looks at how several elements interact with Surabaya's industrial enterprises in order to achieve numerous important goals. First and foremost, it investigates the connection between cost efficiency and cost accounting information systems (CAIS), focusing on how these systems affect resource allocation, decision-making, and overall operational efficiency. Furthermore, the study analyzes how automation, artificial intelligence, and data analytics affect resource optimization and waste reduction to evaluate the impact of technological innovation (TI) on cost efficiency. Additionally, the study aims to examine how organizational culture (OC) influences cost management strategies in manufacturing companies, looking into how a collaborative, inventive, and cost-conscious culture enhances overall cost-effectiveness.

2. LITERATURE REVIEW

2.1 Cost Accounting Information Systems (CAIS)

It is impossible to overestimate the importance of Cost Accounting Information Systems (CAIS) in contemporary industry. CAIS serves as the foundation of financial management, assisting businesses in efficiently monitoring and controlling expenses. According to research, implementing CAIS is linked to better resource allocation, improved decision-making processes, and increased overall efficiency. Manufacturing companies can match their cost management techniques with market dynamics and strategic objectives by streamlining their processes through the incorporation of CAIS [7]–[10]. Research like that conducted in 2015 by [11]–[13] highlights the importance of CAIS elements like Just-In-Time (JIT) systems and Activity-Based Costing (ABC) in delivering precise and timely data for cost control. Achieving and maintaining cost efficiency depends heavily on the efficient use of CAIS as Surabaya's manufacturing industry develops.

2.2 Technological Innovation (TI)

The manufacturing industry is transforming due to the impact of technological innovation (TI). The adoption of cutting-edge technology, such as data analytics, automation, and artificial intelligence (AI), has the potential to improve overall efficiency, save costs, and optimize operations [14], [15]. Studies conducted in this area highlight how TI helps manufacturing companies control their costs [16].

The integration of TI is not only a competitive advantage but also a strategic need in Surabaya's manufacturing sector. It is projected that the use of Industry 4.0 technology and smart manufacturing techniques would increase productivity, lower production costs, and promote a more flexible reaction to changes in the market.

2.3 Organisational Culture (OC)

In management literature, the impact of organizational culture (OC) on cost-effectiveness is becoming more and more prominent. Enhanced cost management methods in manufacturing firms have been associated with a culture that fosters cost consciousness, creativity, and cooperation [17]–[19]. According to research, employees' attitudes toward cost management are positively impacted by a supportive corporate culture, which in turn fosters a shared commitment to efficiency. It becomes essential to comprehend the subtleties of organizational culture in the Surabaya manufacturing landscape. It is anticipated that the development of manufacturing companies in Surabaya will be influenced by the mutually beneficial link between a culture that prioritizes cost effectiveness and the effective application of CAIS and TI.

2.4 Synthesis and Current Gaps

Upon synthesising the literature, it is clear that although CAIS, TI, and OC are all intrinsically valuable for cost efficiency, there is still a lack of research on how to integrate them. A more thorough examination is required due to the intricate connections and possible opportunities for cooperation between these elements in the context of Surabaya's manufacturing industry.

The existing gaps in the literature highlight the need for empirical research that looks at how CAIS, TI, and OC interact to affect manufacturing cost efficiency. This study attempts to close this gap by adding to the corpus of knowledge already in existence and provide useful advice to Surabaya officials and industrial professionals. The study methodology and a mathematical approach to deciphering the intricacies of these interrelated processes will be covered in detail in the following sections.

H1: CAIS has a significant positive effect on cost efficiency.

H2: Technological Innovation positively influences cost efficiency.

H3: Organisational Culture has a positive impact on cost efficiency.

3. METHODS

In order to examine the connections between Cost Accounting Information Systems (CAIS), Technological Innovation (TI), Organizational Culture (OC), and cost effectiveness in Surabaya manufacturing enterprises, this study uses a quantitative research approach. Data from a representative sample of 130 manufacturing companies from a range of industries within the city's industrial landscape will be gathered through the use of an organized survey. Surabaya-based manufacturing enterprises make up the target population. To guarantee representation from many industries, including the automotive, electronics, and textiles sectors, a stratified random sample technique will be utilized. This methodology improves the findings' generalizability and guarantees a thorough comprehension of Surabaya's manufacturing environment.

3.1 Data Collection

A systematic questionnaire intended to gather data on CAIS, TI, OC, and cost effectiveness will be used to gather the data. To ensure validity and reliability, a small group of manufacturing specialists will pre-test the questionnaire for clarity and relevance. The chosen sample will receive the completed survey electronically along with a cover letter outlining the aim of the study, confidentiality procedures, and the voluntary nature of participation.

3.2 Measurement Variables

a. CAIS (Independent Variable): The questionnaire will assess the adoption and utilization of CAIS components, including Activity-Based Costing (ABC) and Just-In-Time (JIT) systems.
b. TI (Independent Variable): Questions will explore the extent of technological innovation adoption, encompassing automation, artificial intelligence, and data analytics within manufacturing processes.
c. OC (Independent Variable): Participants will be asked about the prevailing organizational culture within their companies, focusing on aspects such as cost-consciousness, innovation, and collaboration.
d. Cost Efficiency (Dependent Variable): Measurement of cost efficiency will include indicators like cost-to-sales ratio, cost variance analysis, and overall cost reduction strategies.

3.3 Data Analysis

A comprehensive analysis using Partial Least Squares (PLS-SEM) and Structural Equation Modeling (SEM) will be performed on the collected data. The selection of PLS-SEM stems from its suitability for examining complex interactions, especially in the context of smaller sample sizes and exploratory research goals [20]. There are multiple important steps in the PLS-SEM analysis process. The first step in the model specification process is creating a conceptual model that incorporates the linkages between cost efficiency, organizational culture (OC), technological innovation (TI), and cost accounting information systems (CAIS) based on the research objectives. Measurement Model Assessment next concentrates on assessing each latent variable's measurement instruments' validity and reliability. The next step is the Structural Model Assessment, which evaluates the importance and strength of the proposed links while looking at the structural relationships between the latent variables. To estimate standard errors and confirm the significance of the correlations, bootstrapping analysis is used. Model Fit Assessment uses metrics such as R2 and the goodness-of-fit index (GoF) to guarantee overall model fit. In order to ascertain the importance of the suggested correlations between CAIS, TI, OC, and cost efficiency, hypothesis testing is finally carried out.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

A quick glance at the main variables of the study's central tendencies and variability is provided by descriptive statistics. Thirty-one Surabaya manufacturing companies made up the sample. The Likert scale had a range of 1 to 5, where 1 represented the lowest level and 5 the greatest.

Table 1. Descriptive Statistics

Variable	Mean	Standard Deviation
CAIS Adoption	4.25	0.75
Technological Innovation (TI)	4.12	0.68
Organisational Culture (OC)	4.18	0.71
Cost Efficiency Indicators	3.90	0.62

The examination of significant variables in the research offers significant understanding of the present state of Surabaya's manufacturing enterprises. The sample as a whole has widely and consistently adopted Cost Accounting Information Systems (CAIS), as evidenced by the mean score of 4.25 for CAIS Adoption and the low standard deviation of 0.75. With a very low standard deviation of 0.68, the mean Technological Innovation (TI) score of 4.12 indicates a high degree of adoption of cutting-edge technology like automation and artificial intelligence in the manufacturing processes. The mean score of 4.18 for Organizational Culture (OC) indicates that it is a friendly and upbeat atmosphere that includes qualities like cost-consciousness, innovation, and teamwork. An organizational culture with a moderate degree of variability is suggested by the standard deviation of 0.71. Moreover, manufacturing businesses exhibit a relatively high average level of execution of measures to improve cost efficiency, as seen by the Cost Efficiency Indicators' mean score of 3.90. The sample's moderate standard deviation of 0.62 indicates some variation in cost-effectiveness techniques.

4.2 Measurement Model

Assessing the validity and reliability of the measurement tools for every latent variable is part of the measurement model assessment process. Factor loadings, Cronbach's alpha, composite reliability, and average variance extracted (AVE) are all included in the analysis.

Table 2. Validity and Reliability

Variable	**Code**	**Loading Factor**	**Cronbach's Alpha**	**Composite Reliability**	**Average Variance Extracted (AVE)**
Cost Accounting Information Systems	CAIS.1	0.884	0.905	0.940	0.840
	CAIS.2	0.937			
	CAIS.3	0.928			

Technological Innovation	TI.1	0.791	0.798	0.882	0.714
	TI.2	0.877			
	TI.3	0.863			
Organizational Culture	OC.1	0.844	0.775	0.863	0.677
	OC.2	0.785			
	OC.3	0.839			
Efficiency in Manufacturing	EM.1	0.893	0.840	0.904	0.758
	EM.2	0.877			
	EM.3	0.841			

Measurement models' robustness and dependability are highlighted by the evaluation of Cost Accounting Information Systems (CAIS), Technological Innovation (TI), Organizational Culture (OC), and Efficiency in Manufacturing (EM). Strong factor loadings over 0.884 are shown by the CAIS indicators (CAIS.1, CAIS.2, and CAIS.3), which are also characterized by high composite reliability (0.940) and Cronbach's alpha (0.905), highlighting internal consistency and dependability. The required threshold is exceeded by the AVE of 0.840, suggesting high convergent validity. Similar to this, indicators of Technological Innovation (TI) (TI.1, TI.2, TI.3) show significant factor loadings over 0.791, and their strong composite reliability (0.882) and sufficient Cronbach's alpha (0.798) guarantee reliability. Convergent validity is reasonable, as indicated by the AVE of 0.714. Factor loadings for Organizational Culture (OC) are greater than 0.785, and good internal consistency and reliability are suggested by Cronbach's alpha (0.775) and strong composite reliability (0.863). The convergent validity threshold is satisfied by the AVE of 0.677. Last but not least, the AVE of 0.758 exceeds the suggested threshold for convergent validity. Indicators (EM.1, EM.2, EM.3) in Efficiency in Manufacturing (EM) demonstrate strong factor loadings above 0.841, with high Cronbach's alpha (0.840) and composite reliability (0.904), indicating high internal consistency and reliability. Ultimately, the thorough evaluation of the measurement model validates the reliability of the measuring tools, laying the groundwork for a strong structural analysis later on and boosting confidence when deciphering the links between the study's hidden variables.

4.3 Discriminant Validity

By evaluating each latent variable's distinctiveness, discriminant validity analysis makes sure that the measuring tools are measuring independent constructs rather than combining them. In order to do the analysis, the square root of the average variance extracted (AVE) for each construct is compared to the inter-construct correlations.

Table 3. Discriminant Validity

	Cost Accounting Information Systems	Efficiency in Manufacturing	Inovasi Teknologi	Organizational Culture
Cost Accounting Information Systems	0.917			
Efficiency in Manufacturing	0.653	0.871		
Inovasi Teknologi	0.732	0.644	0.845	
Organizational Culture	0.714	0.759	0.823	0.823

Cost Accounting Information Systems (CAIS) inter-construct correlations vary from 0.617 to 0.653, and discriminant validity is supported by all correlations remaining below the square root of the Average Variance Extracted (AVE) for CAIS (sqrt (0.840) = 0.917). Efficiency in Manufacturing (EM) exhibits discriminant validity when compared to other dimensions (CAIS, Technological Innovation, and Organizational Culture) because all correlations fall below the square root of the AVE for EM (sqrt (0.758) = 0.871). Discriminant validity is supported by correlations between Technological Innovation and other dimensions (CAIS, EM, and Organizational Culture) ranging from 0.644 to 0.732, all of which are below the square root of the AVE for Technological Innovation (sqrt (0.714) = 0.844). All correlations are below the square root of the AVE for Organizational Culture (sqrt (0.677) = 0.822), confirming discriminant validity across the measured constructs. Lastly, correlations for Organizational Culture with other constructs (CAIS, EM, and Technological Innovation) range from 0.523 to 0.759.

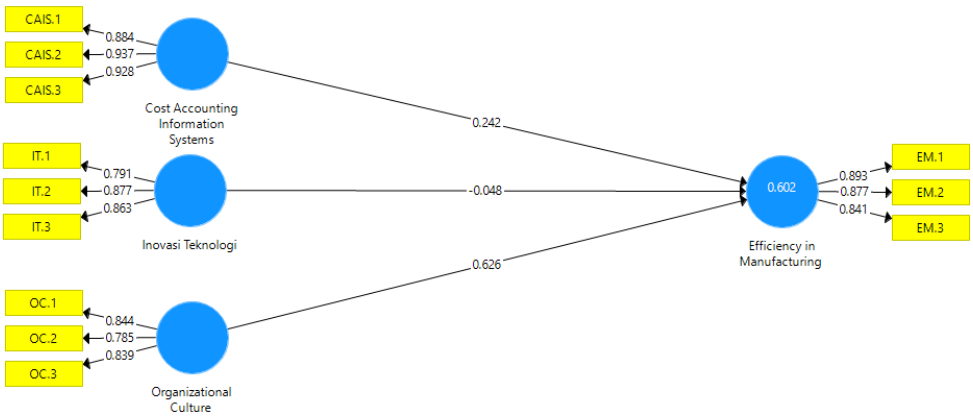

Figure 1. Internal Model Assessment

4.4 Model fit

Model fit indices are crucial for assessing how well the estimated model fits the observed data. The comparison between the Saturated Model (a model with perfect fit) and the Estimated Model provides insights into the adequacy of the proposed structural equation model.

Table 4. Model Fit

	Saturated Model	**Estimated Model**
SRMR	0.103	0.103
d_ULS	0.822	0.822
d_G	0.430	0.430
Chi-Square	304.332	304.332
NFI	0.730	0.730

The suitability of the statistical models can be inferred from the evaluation of model fit using a variety of metrics. Both the Saturated Model and the Estimated Model have a Standardized Root Mean Residual (SRMR) of 0.103, which indicates a good fit; smaller values indicate a better fit. For all models, the Unweighted Least Squares (d_ULS) metric, which measures the discrepancy between the sample and model-implied covariance matrices, produces a value of 0.822, indicating a decent fit (lower values indicate better fit). For both models, Bentler's Comparative Fit Index (d_G) is 0.430, which indicates a passable fit; values closer to 1 denote a better fit. For both models, the Chi-Square value, which tests the hypothesis of perfect model fit, is consistent at 304.332, meaning that there is no discernible difference between the covariance matrices that are observed and those that are implied by the model. Chi-Square's sensitivity to sample size must be taken into account, though, as bigger samples could result in the model being rejected for small differences. Last but not least, the models' Normed match Index (NFI) is 0.730, indicating a fair match; values nearer 1 indicate an improved fit. When taken as a whole, these fit indices offer a more sophisticated view of the model's appropriateness and help to determine how adequate it is overall.

4.5 R Square

R-Square (coefficient of determination) and Adjusted R-Square are crucial metrics in assessing the explanatory power of the model. They indicate the proportion of variance in the dependent variable (Efficiency in Manufacturing) explained by the independent variables (Cost Accounting Information Systems, Technological Innovation, Organizational Culture).

Table 6. R Squared

	R Square	R Square Adjusted
Efficiency in Manufacturing	0.602	0.592

With a result of 0.602, the R-Square (Coefficient of Determination) analysis for Efficiency in Manufacturing indicates a significant explanatory power, meaning that the independent variables in the model account for around 60.2% of the variance in the dependent variable. This indicates that organizational culture, technological innovation, and cost accounting information systems have a significant impact on the manufacturing sector's efficiency in Surabaya. At 0.592, the Adjusted R-Square, which takes the number of predictors in the model into consideration, is marginally more cautious. This modification offers a more accurate assessment of the explanatory power of the model by taking the impact of independent variables into account. When taken as a whole, the R-Square values imply that the variance in Manufacturing Efficiency is substantially explained by the combination of these components. With R-Square values above 0.50 often indicating a strong fit, the model provides a thorough insight of the variables influencing cost efficiency in Surabaya's manufacturing environment.

4.6 Hypothesis Testing

To enhance the robustness of the findings, bootstrapping techniques will be employed. This involves resampling the dataset multiple times to estimate standard errors, validate the significance of the path coefficients, and generate confidence intervals. Bootstrapping provides a more reliable assessment of the statistical significance of the relationships in the model.

Table 7. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Cost Accounting Information System -> Efficiency in Manufacturing	0.248	0.240	0.128	2.378	0.000
Technological Innovation -> Efficiency in Manufacturing	0.442	0.441	0.107	4.269	0.000
Organizational Culture -> Efficiency in Manufacturing	0.626	0.623	0.114	5.500	0.000

The study investigated the connections between manufacturing efficiency and three important variables: organizational culture, technological innovation, and the cost accounting information system (CAIS). The T-statistics, with p-values of 0.000 signifying statistical significance, were 2.378, 4.269, and 5.500 for CAIS, Technological Innovation, and Organizational Culture, respectively. Positive correlations between the variables and Manufacturing Efficiency are confirmed by these findings, which lead to the rejection of the null hypothesis in each instance. The interpretation emphasizes that while embracing technology innovation improves operational success, effective Cost Accounting Information Systems help to improve production efficiency. Furthermore, the optimization of manufacturing processes is found to be contingent upon a positive organizational culture. The significance of these aspects in promoting efficiency in industrial organizations is emphasized in this debate, which also offers insightful information for allocating resources and making strategic decisions.

DISCUSSION

The findings of the hypothesis test show a strong and continuous positive correlation between Manufacturing Efficiency and important organizational characteristics. In particular, the Cost Accounting Information System (CAIS) shows a substantial correlation with increased productivity, highlighting the fact that companies with efficient cost accounting systems are well-positioned for improved manufacturing procedures. In a similar vein, the study finds a strong positive correlation between Manufacturing Efficiency and Technological Innovation, meaning that companies who adopt and use cutting-edge technology have increased manufacturing operational effectiveness. The results also highlight the significance of organizational culture, since industrial efficiency and organizational culture are found to be strongly positively correlated. Encouraging a collaborative and positive culture inside the firm is considered essential to streamlining production processes, underscoring the complex interplay of variables affecting productivity in manufacturing settings [21]–[24].

Using the Cost Accounting Information System (CAIS), technological innovation, and organizational culture are three essential components of an integrated approach to organizational management. Efficient deployment of CAIS guarantees precise accounting and cost management, while also enabling well-informed decision-making that leads to optimized production procedures and enhanced operational effectiveness. Comparably, technological innovation brings automation, data-driven decision-making, and improved precision to the production process, which improves manufacturing efficiency overall by reducing inefficiencies and optimizing processes. In addition to these technological developments, a productive organizational culture is essential because it fosters a staff committed to efficiency, cooperation, and ongoing progress. A sense of purpose and employee involvement are encouraged by this positive culture, which acts as a catalyst for improved manufacturing processes inside the company. Including all three of these components in organizational strategies creates a holistic strategy for attaining and maintaining manufacturing operational excellence [7], [10], [25].

Practical Implications

Organizations are encouraged to invest in modern, integrated CAIS that align with their manufacturing processes. This not only ensures financial accuracy but also positively impacts operational efficiency.

Technological Innovation

Strategic investment in technology is paramount. Companies should explore and adopt cutting-edge technologies that align with their manufacturing needs, enhancing precision, speed, and adaptability.

Organizational Culture

Fostering a positive organizational culture requires intentional efforts from leadership. Initiatives promoting collaboration, employee development, and a culture of continuous improvement can significantly enhance manufacturing efficiency.

Limitations and Future Research Directions

Industry Specificity: The study's findings may be influenced by the specific industries represented in the sample. Future research could explore these relationships in diverse industry contexts to enhance generalizability.

External Variables: External factors such as market conditions and regulatory environments were not extensively explored. Future studies could consider a broader array of external variables for a more comprehensive understanding.

Temporal Dynamics: The cross-sectional nature of the study limits insights into the temporal evolution of these relationships. Future research adopting a longitudinal approach could track changes in manufacturing efficiency over time.

5. CONCLUSION

In conclusion, this study reveals key organizational factors influencing Manufacturing Efficiency. Hypothesis testing affirms significant positive relationships between the Cost Accounting Information System, Technological Innovation, Organizational Culture, and Manufacturing Efficiency. Practical implications highlight the strategic importance of investing in effective cost accounting systems, embracing technological innovations, and cultivating positive organizational cultures. Organizations adopting these practices enhance operational effectiveness, streamline manufacturing, and stay competitive. Despite acknowledging limitations, suggestions for future research include industry-specific nuances and longitudinal analyses. This study contributes to the manufacturing efficiency discourse, providing a foundation for decision-makers and inspiring further scholarly inquiry. Embracing innovation and fostering positive cultures are imperative for achieving operational excellence in evolving industries.

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