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The Effect Of Commitment And Organizational Culture On Managerial Performance In BBPMPPV Medan (Center For The Development Of Quality Assurance Of Vocational Education) With Variable Accounting Information Systems As Intervening Variables

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Abstract – The research method used is associative research, where the variables are measured using a Likert scale. Methods of data collection is done by interview (interview), with a list of questions (questionnaire) and study documentation. The population in this study were all Managers, amounting to 35 people. Sampling with saturated sampling method or better known as census. In this study, the population was relatively small, as many as 35 people. Data processing uses Structural Equation Model - Partial Least Square, with inner model and outer model, with inner model and outer model. The results showed that:commitment has a positive and significant effect on Managerial Performance at BBPMPPV Medan. Organizational culture has a positive and significant effect on Managerial Performance at BBPMPPV Medan. Management accounting information system has a positive and insignificant effect on Managerial Performance at BBPMPPV Medan. Management accounting information system does not moderate commitment to managerial performance at BBPPMPV Medan. Management accounting information system does not moderate organizational culture on managerial performance at BBPPMPV Medan

Keywords – Commitment, organizational culture and management accounting information systems, managerial performance.

I. Introduction

Basically, managerial performance affects the performance of the team or work group and ultimately affects the overall performance of the company. No matter how sophisticated the technology and information used by a company, if it is not supported by competent and well-performing human resources, the company will not run smoothly. Managerial performance is also a platform where managers are recognized for their good work and it is important to recognize the work done by managers. a managerial. Even if the manager is not doing a great job, it is important to show that the organization is interested in the individual's performance and their growth in the company. This motivates managers to work hard, which in turn, benefits the company. .

Center for the Development of Quality Assurance for Vocational Education (BBPPMPV) Medan. As the Technical Implementation Unit (UPT) of the Ministry of Education and Culture under the structure of the Vocational Directorate, BBPMPPV BBL is tasked with implementing the development of quality assurance for vocational education in accordance with its field, various efforts to increase teacher competence so that they are able to produce graduates who have the ability. This effort is shown by the agency's continuing to increase the provision of budget funds which will later be used to encourage high managerial performance in achieving work programs from the Center for the Development of Quality Assurance for Vocational Education (BBPPMPV) Medan.

According to Luthan (2012) organizational commitment is a strong desire to remain as a member of a particular organization, the desire to strive in accordance with the wishes of the organization, even though consistency is needed for managerial involvement in high work, high consistency means siding with the organization that recruits the individual.

For the managerial commitment of the Center for the Development of Quality Assurance for Vocational Education (BBPPMPV) Medan. Always trying to always be committed to the tasks and responsibilities given, but there are still obstacles such as there are still managerial elements who have not been equipped with high motivation to be able to maximize budget absorption so that budget realization can be optimized.

Understanding organizational culture is the values that guide human resources to deal with external problems and efforts to adjust integration into the company so that each member of the organization must understand the existing values and how they should behave or behave.(Moeheriono, 2011).

The intervening variable used in this study is the management accounting information system. Research conducted by Mardiah Rahmi (201) concluded that there are two attitudes related to commitment, organizational culture and managerial performance, namely accounting information systems. According to Agni Tasya (2011)Accounting information systems are used in an organization to identify, analyze, store, summarize, and convey relevant economic information to interested parties, both external and internal parties of the organization.

Every organization has a goal to achieve optimal performance, to achieve optimal performance can not be separated from the application of managerial accounting information system Center for the Development of Quality Assurance for Vocational Education (BBPPMPV) Medan. as a form of professionalism in the duties and implementation of predetermined policies, it is very necessary for the realization of quality managerial performance that is oriented to the right information with the needs of a company that will improve the performance of managers. However, on the application of accounting information systems at the Center for the Development of Quality Assurance for Vocational Education (BBPPMPV) Medan.

II. Literature Review

Managerial Performance

Managerial performance is the result of work achieved by a manager in carrying out his duties in quality and quantity in accordance with the responsibilities given to him (Mangkunegara, 2012).

A managerial performance measurement is absolutely necessary to assess the performance of managers and organizational units they lead because they are related to the accountability of regional budget allocations(Moeheriono, 2011) .

There are at least two kinds of points of view on budget absorption. The first point of view is to compare the budget with its realization in a simple way. For example, a budget of 100 million until the end of the budget year is realized by 91 million, which means that the absorption rate of the budget is 91%. While the second point of view is the proportionality of the percentage of budget absorption which means that budget absorption tends to accumulate at the end of the year(Kuncoro, 2013).

In general, performance indicator measures can be grouped into the following six categories (Moeheriono, 2011):

1) Effective. This indicator measures the degree of suitability of the output produced in achieving something desired. This indicator of effectiveness answers the question of whether we are doing the right thing.
2) Efficient. This indicator measures the degree of suitability of the production process
3) output using the lowest possible cost. Indicators of effectiveness answer the question of whether we are doing something right.
4) Quality. This indicator measures the degree of conformity between the quality of the product or service produced and the needs and expectations of consumers.
5) Punctuality. This indicator measures whether the work has been completed correctly and on time. For this reason, it is necessary to determine criteria that can measure how long it should take to reach the goal.

6) Productivity. This indicator measures the added value generated by a process compared to the value consumed for capital and labor costs.

7) Safety. This indicator measures the overall health of the organization and the work environment of its employees in terms of safety

Organizational Commitment

Organizational commitment is a condition in which an employee sided with a particular organization and its goals and desires to maintain membership in the organization. So high job involvement means siding with an individual's particular job, while high organizational commitment means siding with the organization that recruited the individual(Hasibuan, 2016).

Organizational commitment is the degree to which employees believe in and accept organizational goals, and desire to stay with the organization. Meanwhile, according to Luthan (2006) organizational commitment is a strong desire to remain as a member of a particular organization, a desire to strive in accordance with the wishes of the organization, as well as certain beliefs and acceptance of organizational values and goals.

According to Moeheriono (2014) for research purposes, there are 5 (five) indicators of the competence itself, namely:

1) Knowledge

   Awareness in the cognitive field, for example an employee knows how to identify learning and how to do good learning in accordance with existing needs effectively and efficiently.

2) Understanding (Understanding)

   The depth of the individual's cognitive and affective. For example, an employee in carrying out learning must have a good understanding of the characteristics and conditions effectively and efficiently.

3) Ability (Skill)

   Something that is owned by an individual who carries out the tasks or work assigned to him. For example, the ability of employees to choose work methods that are considered more effective and efficient.

4) Attitude

   Feeling (happy or unhappy) or reaction to a stimulus that comes from outside. For example, reactions to economic crises, feelings towards salary increases and so on.

5) Interest (Interest)

   The tendency of a person to do an action. For example, doing a task activity.

Organizational Commitment

According to Allen and Meyer in Darmawan (2013:169) defining organizational commitment is a concept that has three dimensions, namely affective, ongoing and normative commitment. Then according to Robbins & Judge (2016) said that organizational commitment is defined as the relative strength of the individual in identifying his involvement in the organization which is characterized by acceptance of organizational values and goals, willingness to work for the organization and desire to maintain membership in the organization. According to Verma et al (1985), Rustini, et al (2015), and Krisnawati and Suartana(2017) Indicators of organizational commitment, are:

1) Strong desire to remain a member of the organization.
2) Great willingness to work for the organization.
3) Strong belief in and acceptance of the organization's values and goals.

Organizational culture

According to Susanto, organizational culture is the values that guide human resources to deal with external problems and efforts to adjust integration into the company so that each member of the organization must understand the existing values and how they should behave or behave (Moeheriono, 2011). According to Robbins, organizational culture is a system of shared meaning held by members that distinguishes the organization from others (Judge & Robbins, 2011). According to Robbins (2016: 294), the indicators of organizational culture are as follows:

1. *Outcome orientation* (benefit orientation)Where management focuses on results or benefits rather than just the techniques and processes used to obtain these benefits.
2. People orientation (orientation to people)The degree to which decisions made by management take into account the effect on the members of the organization.
3. Team orientation (team orientation)

Accounting information system

An accounting information system, that is, an accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company. (Amir Mahmud, 2013)

An accounting information system is defined as a collection of subsystems that are interconnected with each other and work together in harmony to process financial data into information needed by management in the financial decision-making process. (Ayu & Erawati, 2016)

According to Sutarma (2012) the indicators of the Management Accounting Information System are:

1. Broad scope (Broad scope)
2. Actualization (Timeliness)
3. Collection (Aggregated)
4. Integration (Integrated)

III. METHOD

This is approach associative causal study, aim for analyze connection Among one variable with variable other or how something variable influence variable other.

The population in this study is the permanent manager of the accounting and finance department at BBPMPPV Medan (Balai Besar for the Development of Quality Assurance for Vocational Education). totaling 35 people.

Method collection data which used in study this is A list of questions (questionnaire), which is obtained by asking questions in writing to respondents. Documentation studies, namely the data used by researchers in conducting research is quantitative data.

Analysis data in study this is method analysis statistics with use *Structural Equation Modeling* (SEM) type *Partial Least Squares* (SEM-PLS) which where could used on every type scale data (nominal, ordinal, intervals, ratio) as well as condition assumption which more flexible. Pls also used for measure connection every indicator with the construct. Besides that, in Pls could done test *bootstrapping* to structural model which character *outer model* and *inner model*.

Evaluation model measurement or *outer model* done for evaluate validity and reliability model. Whereas analysis *inner model*/analysis structural *model* done for ensure that model structural which built accurate. In study this no done analysis *outer model* because every variable which used researcher no use indicator so that no required for analyze assumption *outer model*.

Analysis *Inner Model* (Evaluation Model Structural)

Analysis *Inner* Model usually also called with "inner" *relations, structural model and substantive theory*” in Pls evaluated with use R-Square (R2) for variable dependent and score coefficient path for variable independent which then rated its significance based on score *t*-statistics every *path coefficients*. Analysis model structural (inner model) in study this done with see (a) test coefficient determination (R-square); (b) *Goodness of Fit* (GoF); (c) test *effect size* / *f-square* (F2); and (d) testing hypothesis (Hair, et al., 2014).

a. Coefficient Determination (R2)

In evaluate inner model with Pls (Partial *Least Square*) started with method see R-square for every variable latent dependent. Then in the interpreter same with interpretation on regression. Change score R-square could used for evaluate influence variable latent independent certain to variable latent dependent is have influence which substantive. The more tall score R-square the more good model prediction.

b. Test *Goodness of Fit* (GoF)

To validate model structural by whole used *Goodness of Fit* (GoF). GoF index is size single for validate performance combined Among model measurement and model structural. Score GoF this obtained from root square ofvalue average *Average Communalities Index* (AVE) multiplied with score R2 model. Score GoF stretched Among 0 SD 1 with interpretation values : 0.1 (Gof small), 0.25 (GoF *moderate*), and 0.36 (GoF big) (Hair, Hult, ringle, & Sarstedt, 2014).The more tall score GoF, so model could said the more good or the more fit with data. Formula for count score GoF is as following :

GoF $= \sqrt{Com\ x\ R^2}$

c. *Effect Size/ F-Square (*F2)

F-Square is size which used for evaluate impact relatively from something variable which influence (exogenous) to variable which influenced (endogenous). Criteria withdrawal conclusion is if score F2 as big as 0.02 so there is effect which small (weak) from variable exogenous to endogenous, score F2 as big as 0.15 so there is effect which moderate (currently) from variable exogenous to endogenous, score F2 as big as 0.35 so there is effect which big (good) from variable exogem to endogenous(A Juliandi, 2018).

d. Test Hypothesis

In testing hypothesis could seen from score t-statistics and score probability. To testing hypothesis that is with use score statistics so for alpha 5% score t-statistics which used is 1.96, whereas for alpha 1% score t-statistics which used is 1.64. Hypothesis accepted if score *T-statistics* more tall than score *T-table* (1.96) with significance level 5% or through P-Value =5%, p-val = 0.05. To reject/accept hypothesis use probability so Ha accepted if score probability < 0.05 (Hair, et al., 2014).

Significance :

1. > 1.65 (significance level = 10 %)
2. > 1.96 (significance level = 5 %)
3. > 2.58 (significance level = 1 %)

Test model *structural* (inner *model*) in Pls done with help software Smart Pls ver. 3 for Windows.

IV. Results And Discussion

Analysis Data

1. Goodness of Fit Test

Based on data processing carried out with the SmartPLS 3.0 program, the R-Square values obtained are as follows:

Table 1. *R-Square*

Variable	R Square
Managerial Performance (Y)	0.656
Management Accounting Information System (Y1)	0.959

The conclusion from testing the value of R-Square on management accounting information systems is that the R-Square for the path model using the intervening variable is 0.959. This means that the ability of the organizational commitment variable with organizational culture in explaining the management accounting information system is 95.9%. Thus, the model is classified as moderate. While the R-Square test on managerial performance is the R-Square for the path model using the intervening variable is 0.656. This means that the variables of organizational commitment and organizational culture through the quality of management accounting information systems in explaining managerial performance are 65.6%. Thus, the model is classified as weak.

2. Direct Effect

The purpose of the direct effect analysis is to test the hypothesis of the direct effect of a variable that affects (exogenous) on the variable that is influenced (endogenous) (Juliandi, 2018). Probability/significance value (P-Value):

- If the P-Value <0.05, it is significant.
- If the P-Value > 0.05, then it is not significant.

Table 2. *Direct Effect*

	Original Samples (0)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|0/STERR|)	P-Value
Organizational Commitment – Managerial Performance	**0.735**	**0.771**	**0.261**	**2.815**	**0.005**
Organizational Culture- Managerial Performance	**0.210**	**0.289**	**0.450**	**3,871**	**0.000**
Organizational commitment → Management Accounting Information System	**0.255**	**0.260**	**0.160**	**2,590**	**0.012**
Organizational Culture → Management accounting information system	**0.287**	**0.297**	**0.137**	**2,088**	**0.037**
Management Accounting Information System → Performance	**0.262**	**0.275**	**0.119**	**2.208**	**0.028**

Source: Processed by Researchers With SmartPLS Application

The conclusion of the direct effect value in the table above is as follows:

1) The variable management accounting information system on managerial performance has a path coefficient value of 0.262 and a P-Value of 0.028 (<0.05), meaning that it has a positive and significant effect.
2) The variable of organizational commitment to the management accounting information system has a path coefficient value of 0.255 and a P-Value of 0.012 (<0.05), meaning that it has a positive and significant effect.
3) The organizational commitment variable on managerial performance has a path coefficient value of 0.735 and a P-Value of 0.005 (<0.05), meaning that it has a positive and insignificant effect.

4) The organizational culture variable on the quality of management accounting information systems has a path coefficient value of 0.287 and a P-Value of 0.037 (<0.05), meaning that it has a positive and significant effect.

5) The organizational culture variable on managerial performance has a path coefficient value of 0.210 and a P-Value of 0.000 (<0.05), meaning that it has a positive and significant influence.

3. Indirect Effect

Indirect effect analysis is useful for testing the hypothesis of the indirect effect of an influencing variable (exogenous) on the influenced variable (endogenous) which is mediated by an intervening variable (mediator variable). Criteria:

1) If the P-Value <0.05, it is significant. This means that the mediator variable mediates the effect of an exogenous variable on an endogenous variable. In other words, the effect is indirect.

2) If the P-Value > 0.05, then it is not significant. This means that the mediator variable does not mediate the effect of an exogenous variable on an endogenous variable. In other words, the effect is direct (Juliandi, 2018).

Table 3. Indirect Effect

	Original Samples (0)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|0/STERR|)	P-Value
Organizational commitment→ Management accounting information system→ Managerial performance	**0.201**	**0.198**	**0.097**	**2.314**	**0.005**
Organizational Culture→Management accounting information systems→ Managerial performance	**0.180**	**0.098**	**0.056**	**2010**	**0.031**

Source: Processed by Researchers With SmartPLS Application

The conclusion of the indirect effect value in the table above is as follows:

1) The indirect effect of organizational commitment variables on managerial performance through the quality of management accounting information systems is 0.205 with a P-Value of 0.035 < 0.05, then the quality of management accounting information systems mediates the effect of organizational commitment on managerial performance.

2) The indirect effect of organizational culture variables on managerial performance through the quality of management accounting information systems is 2010 with a P-Value of 0.031> 0.05, so the quality of management accounting information systems does not mediate the effect of work environment uncertainty on managerial performance.

4. Testing Hypothesis

Table 4. T-Statistics and P-Values

Hypothesis testing	T Statistics (|0/STERR|)	P-Value
Organizational Commitment –Managerial Performance	**2,617**	**0.009**
Organizational Culture- Managerial Performance	**4.102**	**0.000**
Organizational commitment → Management Accounting Information System	**3.333**	**0.001**
Organizational Culture → Management accounting information system	**2,088**	**0.037**
Management Accounting Information System → Performance	**2,674**	**0.008**

Organizational commitment→ Management accounting information system→ Managerial performance	**2.314**	**0.005**
Organizational Culture→Management accounting information systems→ Managerial performance	**2010**	**0.031**

Source: Data processed by the author, 2021

Based on the table above, the t-statistic value of 2.617> 1.98 and P-value of 0.009 <0.05 indicates that organizational commitment affects managerial performance, then the first hypothesis is "accepted".

Based on the table, the t-statistic value of 4.102> 1.98 and P-value 0.000 <0.05 indicates that organizational culture affects managerial performance, then the second hypothesis is "accepted".

Based on the table, the t-statistic value of 3.333> 1.98 and P-value 0.001 < 0.05 indicates that organizational commitment affects the management accounting information system, then the third hypothesis is "accepted".

Based on the table, the t-statistic value of 2.088> 1.98 and P-value of 0.037 <0.05 indicates that organizational culture has an effect on management accounting information systems, then the fourth hypothesis is "accepted".

Based on the t-value table*statistics* of 2.674> 1.98 and P-value 0.008 <0.05 indicates that the management accounting information system has an effect on managerial performance, then the fifth hypothesis is "accepted".

Based on the t-value table*statistics* of 2.314> 1.98 and P-value 0.000 <0.05 indicates that the management accounting information system can mediate the effect of organizational commitment on managerial performance, then the sixth hypothesis is "accepted".

Based on the table, the t-statistic value of 2010>1.98 and P-value 0.000 <0.05 indicates that the management accounting information system can mediate the influence of organizational culture on managerial performance, so the seventh hypothesis is "accepted".

V. CLOSING

Organizational commitment has an effect on Managerial Performance at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Organizational culture affects Managerial Performance at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Organizational commitment has an effect on management accounting information system at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Organizational culture affects management accounting information system at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Management accounting information system has an effect onManagerial Performance at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Management accounting information systems mediate commitment to managerial performanceat BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).Management accounting information systems mediate organizational culture on managerial performance at BBPMPPV Medan (Center for the Development of Quality Assurance for Vocational Education).

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