

RINGKASAN

PENGARUH KETIDAKPASTIAN LINGKUNGAN DAN DESENTRALISASI TERHADAP KARAKTERISTIK SISTEM AKUNTANSI MANAJEMEN PADA PERUSAHAAN MANUFAKTUR TERBUKA DI BURSA EFEK JAKARTA

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Salah satu karakteristik sistem akuntansi manajemen adalah sebagai sumber informasi penting yang membantu manajemen mengendalikan aktivitasnya serta mengurangi masalah ketidakpastian lingkungan dalam rangka mencapai tujuan perusahaan (Chia, 1995 dalam Nazaruddin, 1998). Peran penting sistem akuntansi manajemen adalah menyediakan informasi bagi orang yang tepat dengan cara yang tepat dan pada saat yang tepat. Beberapa penelitian telah dilakukan untuk melihat pengaruh faktor ketidakpastian lingkungan terhadap karakteristik sistem akuntansi manajemen (Gul dan Chia, 1994; Gordon dan Narayanan, 1984; Mardiyah dan Gudono, 2001). Temuan mereka membuktikan bahwa ketersediaan informasi akuntansi manajemen yang andal dapat meningkatkan kinerja manajerial pada kondisi ketidakpastian lingkungan. Penelitian tentang pengaruh variabel karakteristik informasi sistem akuntansi manajemen terhadap kinerja manajerial menunjukkan bahwa terdapat variabel kontekstual struktur organisasi desentralisasi yang mempengaruhinya (Gul, 1991; Mia, 1993; Gul dan Chia, 1994). Hal ini menunjukkan bahwa, harus terdapat kesesuaian antara variabel kontekstual tersebut dengan karakteristik informasi sistem akuntansi manajemen agar kinerja manajerial dapat meningkat. Penelitian ini mewakili penelitian-penelitian terdahulu yang dilakukan oleh Gordon dan Narayanan (1984); Chenhall dan Morris (1986); Gul dan Chia (1994); Chia (1995); Nazaruddin (1998); Mardiyah dan Gudono (2001).

Tujuan dari penelitian ini adalah menguji pengaruh ketidakpastian lingkungan terhadap karakteristik sistem akuntansi manajemen *broad scope*, menguji pengaruh ketidakpastian lingkungan terhadap karakteristik sistem akuntansi manajemen agregasi, menguji pengaruh desentralisasi terhadap karakteristik sistem akuntansi manajemen *broad scope*, menguji pengaruh desentralisasi terhadap karakteristik sistem akuntansi manajemen agregasi, menguji pengaruh ketidakpastian lingkungan dan desentralisasi terhadap karakteristik sistem akuntansi manajemen *broad scope*, menguji pengaruh ketidakpastian lingkungan dan desentralisasi terhadap karakteristik sistem akuntansi manajemen agregasi.

Penelitian ini adalah penelitian kuantitatif dengan pengumpulan data menggunakan kuesioner. Kuesioner dikirimkan kepada perusahaan manufaktur terbuka melalui surat dan *e-mail* ke 150 perusahaan yang terdaftar pada Bursa Efek Jakarta. Hanya 57 perusahaan yang mengembalikan kuesioner dan berpartisipasi pada penelitian ini. Analisis data menggunakan analisis Regresi sederhana dan Regresi berganda dengan bantuan program SPSS 11.

Hasil dari penelitian ini menunjukkan bahwa: (1) ketidakpastian lingkungan tidak memiliki pengaruh terhadap karakteristik sistem akuntansi manajemen *broad scope*. Nilai koefisien standar sebesar 0,192 dan nilai signifikansi lebih besar dari 0,05 yaitu sebesar 0,152. Oleh karena itu, koefisien regresi yang mengukur pengaruh ketidakpastian lingkungan terhadap karakteristik sistem akuntansi manajemen *broad scope* tidak berpengaruh; (2) ketidakpastian lingkungan memiliki pengaruh positif dan signifikan terhadap karakteristik sistem akuntansi manajemen agregasi. Nilai koefisien standar sebesar 0,286 dan nilai signifikansi lebih kecil dari 0,05 yaitu sebesar 0,031. Oleh karena itu, koefisien regresi yang mengukur pengaruh ketidakpastian lingkungan terhadap karakteristik sistem akuntansi manajemen agregasi adalah signifikan dengan arah positif; (3) desentralisasi memiliki pengaruh positif dan signifikan terhadap karakteristik sistem akuntansi manajemen *broad scope* sebesar 0,342 dan nilai signifikansi yaitu sebesar 0,009 yang lebih kecil dari 0,05. Oleh karena itu, koefisien regresi yang mengukur pengaruh desentralisasi terhadap karakteristik sistem akuntansi manajemen *broad scope* adalah signifikan dengan arah pengaruh positif; (4) desentralisasi memiliki pengaruh terhadap karakteristik sistem akuntansi manajemen agregasi sebesar 0,386 dengan nilai signifikansi sebesar 0,003 lebih kecil dari 0,05. Oleh karena itu, koefisien regresi yang mengukur pengaruh desentralisasi terhadap karakteristik sistem akuntansi manajemen agregasi adalah signifikan dengan arah positif; (5) ketidakpastian lingkungan dan desentralisasi memiliki pengaruh terhadap karakteristik sistem akuntansi manajemen *broad scope* sebesar 0,201 dan 0,347 dengan nilai signifikansi sebesar 0,010 yang lebih kecil dari 0,05. Oleh karena itu, koefisien regresi yang mengukur pengaruh ketidakpastian lingkungan dan desentralisasi terhadap karakteristik sistem akuntansi manajemen *broad scope* adalah signifikan dengan arah positif; (6) ketidakpastian lingkungan dan desentralisasi memiliki pengaruh terhadap karakteristik sistem akuntansi manajemen agregasi sebesar 0,296 dan 0,394 dengan nilai signifikansi sebesar 0,001 yang lebih kecil dari 0,05. Oleh karena itu, koefisien regresi yang mengukur pengaruh ketidakpastian lingkungan dan desentralisasi terhadap karakteristik sistem akuntansi manajemen agregasi adalah signifikan dengan arah positif.

Kata kunci: Ketidakpastian lingkungan, desentralisasi, karakteristik sistem akuntansi manajemen.

SUMMARY

ENVIRONMENTAL UNCERTAINTY EFFECT AND DECENTRALIZATION ON THE CHARACTERISTIC OF MANAGEMENT ACCOUNTING SYSTEM AT GO PUBLIC MANUFACTURING FIRMS IN BURSA EFEK JAKARTA

THEODORA FLORENCE TOMASOA

One of the characteristic of management accounting system is as source of important information assisting management control its activity, and also minimize the environmental uncertainty in order to reaching the target of firms. The most important role from management accounting system is to provide information for correct people by correct way and at the correct moment. Some researches have been done to see influence of factor uncertainty of environment characteristics management accounting system (Gul and Chia, 1994; Gordon dan Narayanan, 1984; Mardiyah dan Gudono, 2001) Their research proves that availability of the good management accounting information can improve the performance of managerial in uncertainty environment. Research about effectiveness of variable of characteristic of the information management accounting system to performance of managerial, shows that there are variable contextual of organization chart of decentralization influencing it (Gul, 1991; Mia, 1993; Gul and Chia, 1994). It showed that, it has to be fitted between contextual variable and characteristic information management accounting system to make the performance of managerial increase. This research represent former researches which done by Gordon and of Narayanan (1984); Chenhall and of Morris (1986); Gul and Chia (1994); Chia (1995); Nazaruddin (1998); Mardiyah and Gudono (2001).

The purpose of this research is to testing the effect of environmental uncertainty to characteristic of management accounting system broad Scope, testing effect of environment uncertainty at characteristic of management accounting system aggregation, testing effect of decentralization to characteristic of management accounting system broad scope, testing effect of decentralization into characteristic of management accounting system aggregation, testing effect of uncertainty at decentralization and environment to characteristic of management accounting system broad scope, testing effect of uncertainty environment and decentralization into characteristic of management accounting system aggregation.

This research is quantitative research with the data collecting use the questioner. Questioners sent over by go public manufacturing firms via mail and e-mail to 150 firms enlisted in Bursa Efek Jakarta. Only 57 firms returning questioners back and participate in this research. The analysis of data using simple regression and multiple regressions with SPSS software.

Result from this research shows that: (1) environmental uncertainties have not effect into characteristic of the management accounting system broad scope. Assess standard coefficient is 0,192, and value of significances bigger than 0, 05 that is equal to 0,152. Therefore, coefficient of regression which measuring the effectiveness of uncertainty characteristic of management accounting system broad scope not effect; (2) Uncertainty of environment has positive influenced and significance at information characteristic of management accounting system aggregation. Coefficient standard value equal to 0,286 and value of significances smaller than 0, 05 that is equal to 0,031. Therefore, coefficient of regression which measuring the effectiveness of uncertainty characteristic of management accounting system aggregation is significance with positive direction; (3) decentralization have positive influence and significance at characteristic of management accounting system broad scope equal to 0,342 and value of significance that is equal to 0,009 which smaller than 0,05. Therefore, coefficient of regression which measuring effectiveness of decentralization into characteristic of management accounting system broad scope is significance with positive direction; (4) decentralization have effect at information characteristic of management accounting system aggregation that equal to 0.386 with value of significance equal to 0,003 smaller than 0,05. Therefore, coefficient of regression which measuring the effect of decentralization into information characteristic of management accounting system aggregation is significance with positive direction; (5) uncertainty of decentralization and environment have effect to management accounting system characteristic of broad scope is equal to 0,201 and 0,347 with value of significance equal to 0,010 which smaller than 0.05. Therefore, coefficient of regression which measuring effect of uncertainty of decentralization and environment to characteristic of management accounting system broad scope is significance with positive direction; (6) uncertainty of decentralization and environment have effect to characteristic of management accounting system aggregation is equal to 0,296 and 0,394 with value of significance equal to 0,001 which smaller than 0,05. Therefore, coefficient of regression which measuring effect of uncertainty of decentralization and environment to characteristic of aggregation accounting management system is significance with positive direction.

Keywords: Environmental uncertainty, decentralization, characteristic management accounting system.

ABSTRACT

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The purpose of this research is to testing the effect of environmental uncertainty to characteristic of the management accounting system broad Scope & aggregation, testing effect of decentralization to information characteristic of management accounting system broad scope & aggregation, testing effect of uncertainty environmental and decentralization to characteristic of management accounting system broad scope & aggregation.

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