

V. CONCLUSIONS, IMPLICATIONS, LIMITATIONS, AND SUGGESTIONS

This section will outline the conclusions of the results of research and discussion, limitations, implications of the results and recommendations for the development of the theory and application.

1. Conclusions

- 1) The structure of formal authority affect the management accounting information system in the organization. The results of this study is contradict with Chairina (2006) but consistent with Abernethy and Emidia (2004) and Ramli and Denny (2014).
- 2) Structure of informal authority also affect the management accounting information system in the organization. The results of this study is contradict with Abernethy and Emidia (2004), Chairina (2006), and Atarwaman (2008) but consistent with Ramli and Denny (2014).
- 3) Business strategy affect the management accounting information system in the organization. The results of this study are consistent with research Maharani (2011) and Ramli and Denny (2014).
- 4) Organizational culture influence the management accounting information system in the organization. The results of this study are consistent with research Chairina (2006) in open system culture but contradict at tight control culture and this result also consistent with Carolina (2015) research.

2. Implications

This study has broad implications in the future and is expected to be useful as a material consideration in behavioral accounting in Indonesia in improving the efficiency of an organization.

- a. The results of this study can be a contribution for companies in Indonesia also can be used as an input in the running routine improvements to ensure management control, business strategy, and organizational culture that associated with decision-making so that the company's management accounting information systems can be improved.
- b. The results of this study are expected to contribute to the development of literature in the field of management accounting, particularly the use of management control, business strategy, and organizational culture in order to improve management accounting information system that is also a motivation to do next research mainly related to accounting information.

3. Limitations

This study has several limitations, among others:

- a. The sample of the research in the Association Management of Indonesia (AMA-Indonesia) is slightly classified, so that the questionnaire spreading is not prevalent.

- b. The instruments of measurement used in this study is based on the perception of respondents score so it is likely to cause problems if the perception of respondents differ from actual conditions.
- c. The study was only done at one time, so it is possible to change the behavior of individuals at any given time.

4. Suggestion

From the research results, there are some suggestions to improve the behavior of management accounting information systems, among others:

- 1) For the doer of accounting behavior, in order to improve the behavior of managers to make management accounting information system better that should be noted by managers is the increase in performance and human resources that understand the accounting information better.
- 2) It is expected that further research can add other variables such as the uncertainty environment, evaluation style of superior, or the job-satisfaction of subordinates variables as moderating variable so that the research results grow even more.
- 3) The study was carried out by taking the object of research on the company AMA-Indonesia members. Therefore, further research is expected to be applied to a wider scope so that it can differentiated behavior management accounting information system.