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The Relationship between Intensity of Competition, Delegation of Authority, Management Accounting and Control Systems Changes, Organizational Performance (Empirical Study in Manufacturing Companies Listed in Indonesian Stock Exchange)

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Abstract: The aim of this study is to investigate the relationship between intensity of competition and organizational performance through delegation of authority, changes in management accounting and control systems. Data of this study was collected from survey to chief financial officers or controller or accounting manager from manufacturing companies listed on the Indonesian Stock Exchange. From 477 questionnaires were distributed and 115 respondents were returned, only 108 respondents used in data analysis. This study used Structural Equation Model (SEM) by using AMOS 19 program software. The findings from this study showed that the intensity of competition and organizational performance was not significance. However, other results from the relationship among intensity of competition, delegation of authority, management accounting and control systems changes, and organizational performance have positive relationship and significance.

Keywords: Intensity of Competition, Delegation of Authority, Management Accounting and Control Systems, Organizational performance.

1. INTRODUCTION

This study replicates the model developed in Hoque's (Hoque, Z. 2011. The relations among competition, delegation, management accounting systems changes and performance: A path model. *Advances in Accounting*, Vol. 27, No. 2: 266-277). Hoque's empirical investigation into the relations among competition, delegation, management accounting and control systems (MACS) changes and organizational performance. It follows a standard contingency type path modeling to propose that intensity of competition causes firms to change their MACS and that this change enhances their performance. This study used two theories including organizational theory and contingency theory. The aim of this study is to investigate the relationship between intensity of competition, delegation of authority, changes in management accounting and control systems- MACS, and

organizational performance in Manufacturing Companies Listed in Indonesian Stock Exchange. In globalization, manufacturing companies face higher competition from other countries especially after ASEAN Free Trade Area (AFTA) on 2004. As a one of ASEAN countries, manufacturing companies in Indonesia face higher competition. It is important to investigate the role of changes in management accounting and control systems in manufacturing companies listed in Indonesian Stock Exchange.

2. LITERATURE REVIEW

2.1. The relationship between intensity of competition and delegation of authority

Market competition is one of key element from company's external environment (Krishnan 2005); (Krishnan et al. 2002); (Libby & Waterhouse, 1996); (Mia and Chenhall, 1994). Intensity of competition has big influence in internal organization (Khandwalla, 1972); (Lawrence and Lorsch 1967). Galbraith (1977) stated that external variable is uncertainty environment for instance intensity of competition. Galbraith (1977) also explained that companies have multiple responds for uncertainty environment, one of these is to delegate their authorities.

Based on organizational theory, in competitive environment tend to delegate authority from senior managers to lower managers (Burns and Stalker, 1961) dan (Chandler, 1962). In organizational theory has premised that environment has relationship with organization structure (Gordon and Narayanan, 1984). From previous researchers such as Prendegast (2002), Waweru, (2008), dan Waweru and Uliana (2008) found that there is a positive relationship between intensity of competition and delegation of authority. This idea is formally expressed in the following hypothesis:

H1: Intensity of competition has positive relationship with delegation of authority.

2.2. The relationship between intensity of competition and Management Accounting and Control Systems Changes (MACS)

Contingency Theory stated that company more effective if management control system was designed suit with contextual variables such as uncertainty environment for example intensity of competition. From management accounting literature environment is one of factor determine design of management accounting and control systems that useable for company (Ezzamel 1990); (Gordon and Miller 1976).

Based on proposition (Chenhall 2003) described that the more uncertain the external environments, the more open and externally focused on management control systems. Prior researches that used contingency theory explain that firms today need changes in management accounting and control system due to higher competition Khandwalla (1972), Mia (1993), Mia and Chenhall (1994), Libby and Waterhouse, (1996), Mia and Clarke, (1999), Hoque et al. (2001), Williams and Seaman, (2001), Baines and Langfield Smith, (2003), Waweru et al. (2004), Krishnan (2005), Isa et al. (2005), Agbejule and Burrower (2007), Abdel-Kader and Luther (2008), Tuanmat et al. (2010), Hoque, (2011), Hammad et al. (2013), Mohamed (2013). In conclusion, the prediction that increased competition is likely to lead a firm to increase of changes in management accounting and control systems, this idea is formally expressed in the following hypothesis:

H2: Intensity of competition will be positively associated with changes in management accounting and control systems.

2.3. The relationship between Delegation of Authority and Changes of Management Accounting and Control Systems (MACS)

Decentralization in the organization can provide greater control and responsibility for managers in the activities and require a larger type of information (Waterhouse and Tiessen 1978). Moreover, delegation of authority creates the opportunity for lower-level managers to changes their MACS (Abernethy and Bouwens 2005). Thompson, (1967) also stated that due to the spread of decentralized decision-making authority within the business units delegation raised a tendency towards innovation. This implies that the increased delegation of authority, require changes in MACS. Furthermore,

and services so that appropriate decisions can be made to meet local needs.

Gul and Chia (1994), Abernethy and Bouwens (2005), Waweru, (2008), Waweru dan Uliana, (2008), Soobaroyen and Poorundersing (2008), Chenhall (2008), Abdel-Kader dan Luther (2008), Verbeeten, (2010), Ajibolade (2013), Hammad et al. (2013) showed that a positive relationship between decentralization and MACS changes. This idea is formally expressed by the hypothesis is as follows:

H3: Delegation of authority is positively associated with changes in Management Accounting Control System.

2.4. The relationship between delegation of authority and organizational performance

More delegation provides incentive to lower manager to make economical decision and result in increasing organizational performance (Prendergast, 2002). With Delegation of authority, local or lower managers may respond timely to their local customers and they do not have to wait for approval from a higher authority for business decisions.

Based on Chenhall, (2003) and Otley, (1980) stated that contingency theory from management accounting if organization use management accounting and control systems fit in organization factors such as decentralization have better performance. Previous researches showed that there is a positive relationship between delegation of authority and organizational performance (Manfield and Alam 1985), (Miah and Mia 1996), (Danersen 2001) dan (Hoque, 2011). Based on explanation above, it can be develop a hypothesis as follow:

H5: Delegation of authority has positive associated with organizational performance.

2.5. The relationship between Management Accounting and Control Systems changes and organizational performance

Changes in management accounting and control systems allow managers to obtain information needed for successful economical decision making (Chenhall and Morris, 1986); (Mia and Chenhall, 1994). Contingency theory of management accounting suggests that companies are likely to have high performance if they implement and use management accounting and control systems that suit their social environmental situations and organizational (Chapman 1997); (Chenhall 2003); (Chenhall and Chapman, 2006); (Otley 1980). Based on contingency theory stated that how greater use of management control system was a response to interdependence and this information assisted in maintaining high performance (Chenhall 2003).

There is also an increasing recognition in the literature of management accounting that companies tend to apply the accounting innovation or changes in management accounting control system which exists to enhance the decision making as well as the performance of the company (Abernethy and Bouwens, 2005). Prior studies showed that changes in management accounting and control system is associated with organizational performance for example (Mia and Chenhall 1994); (Mia and Clarke 1999); (Williams and Seaman 2002); (Ismail and Isa 2011) and (Hoque 2011). In conclusion, it can be developed a hypothesis as follow:

H5: Management accounting and control system changes will be positively related to organizational performance.

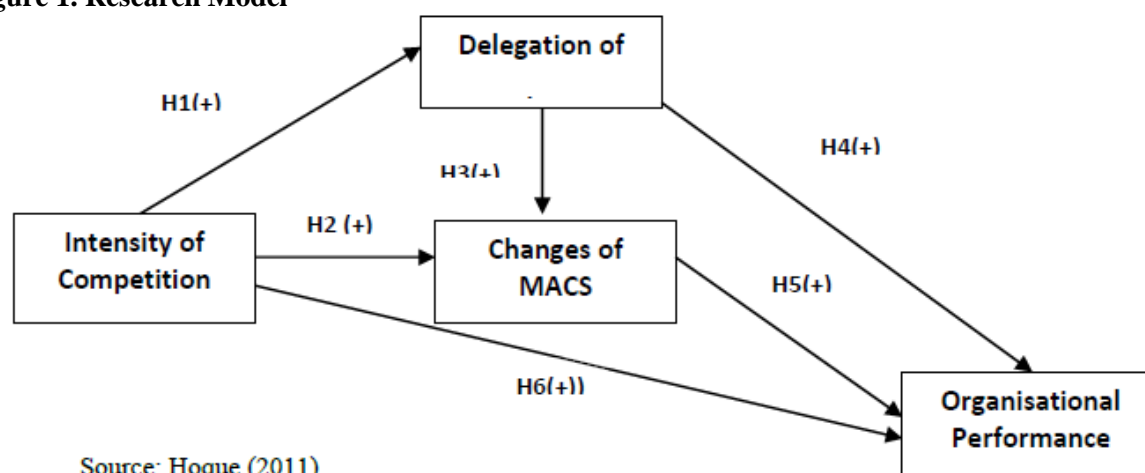
2.6. The relationship between intensity of competition and organizational performance

Contingency theory from management accounting explains that if a company use management accounting system that appropriate with organizational and environment factor that tend to give better performance (Chenhall, 2003); (Otley, 1980). This relationship was explained with contingency theory that mentioned that management accounting practices and internal operation from organization fit in with external environment changes (Abdel-Kader and Luther 2008); (Haldma and Lääts 2002); (Macy and Arunachalam 1995).

Prior researches from Govindarajan (1984), Mia and Clarke, (1999) and Hoque, (2011) showed that there is positive relationship between intensity of competition and unit business performance. However the result study from (Khandwalla 1972) showed that intensity of competition had negatively associated with organization performance. The above discussion suggests that the increase of intensity of competition, the increase organization performance should also increase. Stated formally in the form of the following hypothesis:

H6: Intensity of competition has positive relationship with organizational performance.

Figure 1. Research Model



3. METHODOLOGY

3.1. Population and Sample

Participants of this study are financial controller or chief financial officer or accounting managers. The amount of manufacturing firms which listed in Indonesian Stock Exchange is about 149 based on Indonesian Capital Market Directory. The questionnaires were sent to all manufacturing companies. Sample in this study was the total completed questionnaires returned from survey. Data was collected by sending questionnaires by mail and contact persons who sent directly to manufacturing companies that listed in Indonesian Stock Exchange.

The reasons choose manufacturing companies as sample. Firstly, because manufacturing companies in Indonesian Stock Exchange especially from Indonesian Capital Market Directory is categorized as a big company (Lau and Sholihin 2005). These companies tend to use Management Accounting and Control Systems. Other reason is to avoid bias from Industrial effect.

3.2. Variable Research and Instrument Research

3.2.1. Intensity of competition

This variable used Khandwalla (1972) measurement which has five categories such as raw materials, technical personnel, selling, and distribution, quality and variety of product and price. Several researchers used this measurement (Mia and Chenhall 1994); (Libby and Waterhouse 1996); (Hoque et al. 2001).

3.2.2. Delegation of Authority

Definition of decentralization of authority is refer to senior manager delegate to lower level managers (Libby dan Waterhouse, 1996). Authority is act related to decision without confirmation from senior level managers (Hoque, 2011).

3.2.3. Changes of Management Accounting and Control Systems

Libby and Waterhouse (1996) developed management accounting and control system changes measurement. This measurement consist of twenty three items which divide into five categories of planning, controlling, costing, directing and decision making. This measurement was used by several studies (Libby and Waterhouse 1996); (Williams and Seaman 2001); (Williams and Seaman 2002); (Sulaiman and Mitchell 2005); (Isa 2007); (Isa 2009); (Verbeeten 2010); (Ajibolade et al. 2010).

3.2.4. Organizational Performance

Organizational performance is indicator successful level to achieve company goal.

Govindarajan, 1984 states that organizational performance is not only financial but also non financial performance in the company. This instrument was developed by (Govindarajan 1984). This measurement consists of ten categories such as operating profit, return on investment, sales growth rate, market share, cash flow from operation, new product development, market development, research and development, cost reduction programs, personnel development. already used by several researchers such as (Abernethy and Stoelwinder 1991); (Chenhall and Langfield-Smith 1998); (Govindarajan and Fisher 1990); (Hoque and James 2000), Hoque (2011).

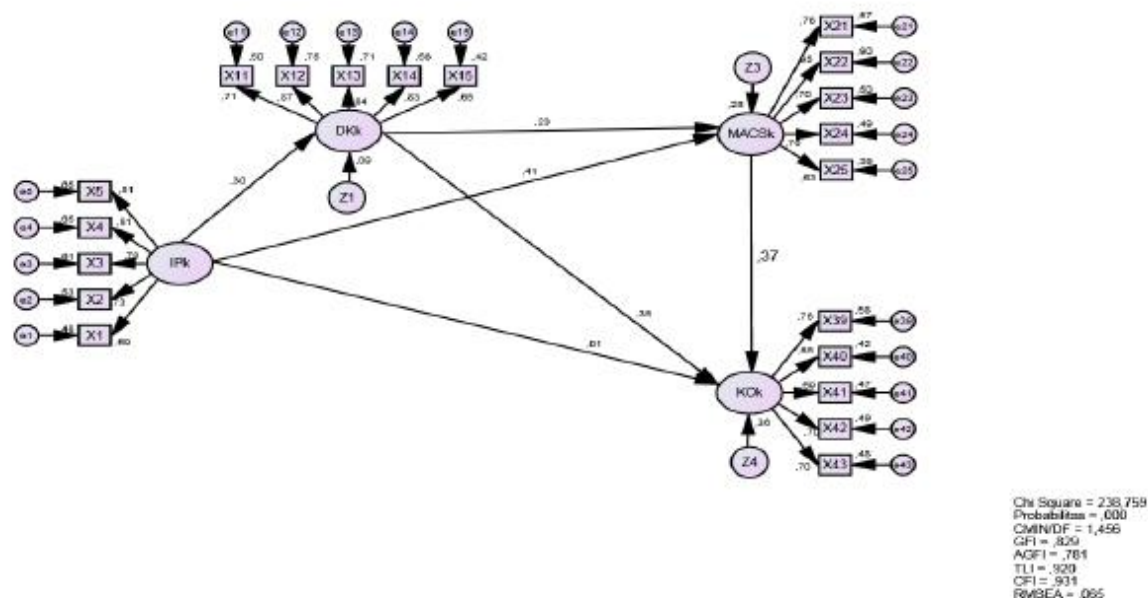
3.3. Analysis

Data analysis used Structural Equation Model (SEM) with AMOS (Analysis of Moment Structure) 19 software program. Structural Equation Model (SEM) is the combination between factor analysis and all equation model (Ghozali 2011). Structural equation is figured by path diagram that represent from theory. In other word latent variable is figured out to path diagram from theory. Furthermore, goodness of fit model is will done. If it is fit, it will explain the result and discussion (Ghozali, 2011).

4. EMPIRICAL RESULT

Total questionnaires were about 447 questionnaires which were sent to financial controllers or chief financial officers or accounting managers (each firm is sent 3 questionnaires). The questionnaires were distributed in early September 2012 until mid February 2013. The total resulted in only 115 completed responses. Of 115 returned questionnaires, seven (7) responses were not fully completed and therefore were not useable. Thus, the usable response for this study analysis is about

Figure 2. The Result Research from AMOS



IPk = intensity of competition, DKk = delegation of authority, MACSk = changes in management accounting and control systems, KOk = organizational performance.

Table 1. Goodness of Fit Model

<i>Goodness of Fit Indexes</i>	<i>Cut off Value</i>	Result	Model Evaluation
Chi-Square (df = 266)	(< 305,041)	238,759	Good
Probability	≥ 0,05	0,000	Good
RMSEA	≤ 0,08	0,065	Good
GFI	≥ 0,90	0,829	Marginal
AGFI	≥ 0,90	0,781	Marginal
CMIN/DF	≤ 2,00	1,456	Good
TLI	≥ 0,95	0,920	Good
CFI	≥ 0,95	0,931	Good

Table 1 showed that all the evaluation of goodness fit indexes were good, except for GFI and AGFI are categorized in marginal level. The goodness fit of model based on the criteria (cut off value). Chi square from full model result is smaller than chi square table as 305,041. All values are required range which means that all indicator was used in model is sufficient enough to test the hypothesis.

Table 2. Standardized Result of Structural Equation

Dependent Variable	Independent Variable	Hypothesis	Direction of Hypothesis	Estimated Standard	C.R.	P	Explanation
DKk	IPk	H1	+	0,295	2,595	,009	Supported
MACSk	IPk	H2	+	0,414	3,650	***	Supported
MACSk	DKk	H3	+	0,233	2,292	,022	Supported
KOk	DKk	H4	+	0,354	3,153	,002	Supported
KOk	MACSk	H5	+	0,370	2,996	,003	Supported
KOk	IPk	H6	+	0,014	0,122	,903	Not Supported

Table 2 showed that all hypotheses are accepted or supported, except for the relationship between intensity of competition and organizational performance is not supported. The finding of this study confirm the argument and support in organization theory which states that the environment of high competition emphasizes top managers or senior managers to delegate more authority to lower level managers (Burns and Stalker, 1961; Chandler, 1962). This is because local managers or lower level managers more aware of the actual conditions that exist on a local company with more detail. In addition, lower level managers making decisions quicker and better. This is done to respond to the competition included in an uncertain environment so as to respond to the uncertainty will be delegation of authority. This finding is not support to Hoque's finding.

The finding of this study confirm the basic premise of contingency theory (states that the company will be more effective if the management control system designed in accordance with contextual variables such as environmental uncertainty is an example of the intensity of competition. The environment is one of the factors determining the design of management accounting control systems which are used by the company based on the literature of management accounting and control, (Ezzamel, 1990), (Gordon and Miller, 1976). This result indicates that increased competition is positively related to the greater number of MACS changes, this finding support to Hoque (2011).

This finding supports the contingency theory which states that decentralization is the delegation of authority related to the characteristics of management control systems (Chenhall, 2003). Decentralization also gives more responsibility and control for managers in operations and requires greater information as well (Waterhouse and Tiessen, 1978). The finding from Hoque (2011) is supported by this study.

Research and empirical finding support the results of this study in line with contingency theory argument. Based on (Chenhall, 2003) and (Otley, 1980) states the contingency theory of management accounting that when organizations implement management accounting and control systems in accordance with organizational factors such as decentralization will have a better performance. It is intended that the company will respond quickly and make decision directly related to management accounting and control systems. This empirical evidence from this research is supported by Hoque (2011).

Research and empirical findings support the results of this study in line with the argumentation Contingency Theory. It state that companies act more effectively if they apply and use management accounting control systems in accordance with organizational situations and social environment (Chapman, 1997); (Chenhall, 2003); (Chenhall and Chapman, 2006); (Otley, 1980). From the finding of this study indicate that the higher changes in management accounting and control systems, the higher performance of the organization.

This finding do not support prior studies that have been done by Mia and Clarke (1999), Hoque (2011) and Govindarajan (1984) which states that there is a positive relationship between the intensity of competition with organizational performance. This finding of this study supports Khandwalla (1972). Khandwalla (1972) in the United States state that a negative relationship between firm profitability and the level of product, as well as the network of market competition.

5. CONCLUSION

The intensity of competition is an environmental factor that cannot be controlled. In the face of competition intensity manufacturing companies will usually do the delegation of authority in its operation and a tendency to make changes in management accounting and control systems. This is

done by companies to maintain or achieve a competitive advantage compared to its competitors. The results showed that the relationship between the intensity of competition with the delegation of authority, change management and accounting control systems showed positive results and significant. On the relationship between the delegation of authority and organizational performance, and the relationship between changes in management accounting control systems and organizational performance showed significant results.

The limitation of this study is in the fit test models show result in marginal. Limitations on the level of *square multiple correlation* (R^2), which indicates the ability to explain of the variables is still relatively low, which means there are other variables that have the potential to be further investigated. Therefore the suggestion of future research needs to consider other variables to be studied as an example of information technology and organizational variables such as culture.

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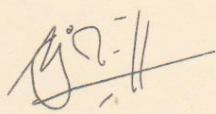
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