

DO STRATEGIC MANAGEMENT ACCOUNTING, ENVIRONMENTAL UNCERTAINTY, GREEN STRATEGY AFFECT ORGANIZATIONAL PERFORMANCE ?

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ABSTRACT

This study aims to determine whether Strategic Management Accounting (SMA), Environmental Uncertainty, and Green Strategy have an effect on organizational performance with a decentralized organizational structure as a moderation. 494 respondents with at least supervisory level for director positions in IDX listed and unlisted companies comprised the sample. Data was obtained through questionnaires, SEM-PLS analysis was used with Smart PLS & SPSS statistical tools. The findings indicate that while environmental uncertainty remains unaffected, SMA, or Green Strategy, does have an impact on organizational performance. While the impact of SMA on organizational performance is strengthened by the moderation of decentralized organizational structure, this effect does not extend to green strategy or environmental uncertainty. The contributions of this study: 1) the advancement of SMA theory, namely recognizing contingency aspects in design tailored to current conditions (digital technology); 2) organizations can adopt rolling budgets; 3) The implications is that Green Strategy supports government programs as regulated in Law No. 3 of 2014 by combining industrial development with preserving environmental functions and providing benefits to society. The originality of this research is inclusion of two new dimensions and 1 new indicator in measuring the adoption of SMA according to the Indonesia context.

Keywords: Organizational Performance, SMA, Environmental Uncertainty, Green Strategy, Decentralized Organizational Structure

JEL Classifications :

1.INTRODUCTION

The Indonesian economy has improved since the beginning of 2022, with the IHSG price reaching 6,670, as evidenced by the 2015-2021 IDX IHSG report, which shows that by the end of 2021, the IHSG, ROA, ROE, and PBV values have begun to rise [1]. Obviously, improving economic conditions in Indonesia will have an impact on the performance of Indonesian enterprises. According to [2] the following factors influence organizational performance: external environment (such as administrative environment, policy, economy, technology, social culture, regulations),

organizational motivation (such as mission, culture, incentives), and organizational capacity which includes (strategy leadership, HR, Financial Management, Organizational Process, Management Program, Structure Chain, Institutional Chain). Meanwhile, other scholars believe that the following elements influence performance: natural resource management, organizational assets, organizational culture, leadership, organizational structure, work environment factors, and strategic planning [3].

Based on previous research, this study aims to collect empirical evidence of factors that influence organizational performance by expanding the use of Strategic Management Accounting (SMA) [4], [5] and [6], the result is that SMA use has an influence on performance. Furthermore, this study adds the independent variables Environmental Uncertainty and Green Strategy, as well as decentralized organizational structure, which moderates the influence between SMA, Environmental Uncertainty and Green Strategy on organizational performance.

This theme is interesting to research in current conditions, because : first, the importance of the need for appropriate strategy for effective organizational decisions making is the role of SMA in providing information on Costs, Designing, monitoring, key performance indicators, tactical *decision* and competitors, bookkeeping, client bookkeeping is very important. Managerial decisions are effective if they can improve organizational performance. Second, this research is still rare from empirically based research [7] and most of the research has been conducted in western countries [8], [9], this research is in the context of a developing country, namely Indonesia. Third, there are still research gaps as follows:

- a. Prior studies have established that SMA positively affects organizational performance [4]; [10]; [11], However, conversely, earlier findings [12]; [5] demonstrate that SMA does not contribute positively to organizational performance.
- b. Environmental Uncertainty Factors have an impact on organizational performance [13]; [14]; [15]. Other research, however [16] ; [17] suggest a negative impact on organizational performance and no effect of environmental uncertainty on performance.
- c. Green Strategy research by [18]; [19]; [20]; [21]; [22];[23] shows the results that the green strategy has a positive effect on the results of organizational, On the other [24] , discovers that the quality of environmentally friendly items is improving. According to researchers [25] conclude that the environment has no bearing on organizational performance, as companies that innovate in an environmentally friendly manner. The research results [26] show that green marketing is not significant on the company's financial performance.
- d. Decentralized organizational structures has an impact on organizational performance based on research results [27]; [28]; [29], but the results of [30] study do not demonstrate that the less formalized the organizational structure, the more decentralization will be results in higher levels of performance in Palestinian businesses.

The object of this study was carried out on industrial companies listed and unlisted on the Indonesia Stock Exchange , in 2023

2.LITERATURE REVIEW

2.1 Theoretical basis

Stakeholder theory

The study that first stated about stakeholders was Strategic Management: A Stakeholder Approach by [31]. This theory was used because of SMA, uncertainty environmental certainty and organizational performance, which states that organizations or businesses have parties with different perspectives. These parties include investors and non-investing parties, for example customers, employees, suppliers, local communities and the government [32]. Stakeholder theory to the manufacturing sector [33] uses this theory to explain the complex relationships between the company and its various stakeholders in the context of the application of manufacturing technologies. New technologies such as flexible manufacturing systems or computer-integrated manufacturing. According to [34] in relation to quality management, and research [35] to develop strategic manufacturing. Explains the implementation of a computerized production processes [36], the implementation of operational efficiency [37]. [38] used this method to identify issues affecting management in new product development. In Addition, building a network of stakeholder network is an important part of creating complex product-service systems[39]

Contingency theory

This theory uses environmental uncertainty and organizational structure. Regarding environmental uncertainty and organizational structure, it was originally put forward by Lawrence and Lorsch (1967) and then used by Katz and Rosenzweig (1973), who stated that there is no better way to obtain similarities between organizational and environmental factors to achieve good performance for a company. organization or business. According to the logic of SMA, “to survive, companies must continue to “offer consumers the least costly way to obtain a desired set of attributes” [40], and organizations should align management accounting practices towards these goals, Desire [41]. This theory is important in explaining differences in organizational structures and is a very important factor in determining what the organizational goals to be achieved.

Theory of Corporate Social Responsibility

This theory is used because of the green strategy variable. The main philosophy or philosophies of social responsibility are very radical, because freedom is limited in a positive sense. However, basically this theory is very popular in practice, because "responsibility" itself means an explainable situation where the situation explained requires state intervention, as shown by the history of libertarian libertarians (Source: Eka Wenast, 23 Theories of Responsibility Social in <http://filsafat-eka-wenast.blogspot.com>, accessed on 02 May 2017). In this study the green strategy is in the form of Green products and Green Promotion. At Green Products, we strive minimize waste during the manufacturing process in addition to maximizing the products produced while meeting eco friendly requirements. Likewise with green promotion whose activities are to promote activities or programs on environmental issues, the image of an environmentally friendly company[23]. This promotion is through advertising, packaging, etc. so that customers are interested in buying green products.

2.2 Hypothesis Development

2.2.1 Strategic Management Accounting (SMA) and organizational performance

According to contingency theory, the implementation of SMA depends on certain contingency factors (e.g. structure, information systems, etc.), while Organizational Performance depends on SMA and contingency factors [42]. Development of Industry and strong competition between companies in the same industry affects the demand for SMA. Using SMA will generate better information, so it can facilitate more effective management decisions, which can ultimately lead to better organizational performance. Good performance is a responsibility to various parties, including investors and non-investor parties, for example customers, employees, suppliers, local communities and the government [32]. Based on research [4] SMA positively influences organizational performance. Likewise, according to [10], It shows that certain aspects of SMA significantly influence organizational performance, which is assessed in two main categories which are commercial performance and non-commercial. The hypothesis is formulated as follows:

H1 - Strategic Management Accounting (SMA) has a positive effect on organizational performance.

2.2.2 Environmental uncertainty and organizational performance

Contingency theory is used in environmental uncertainty. This theory holds that there is no single best way to organize, operate or make decisions, because the environment is a source of information that influences decision makers to make changes to organizational processes. The literature on contingency suggests that environmental uncertainty perceived by managers affects organizational performance [43]. There is an influence of macro economic perception uncertainty, natural resources uncertainty, competition, and product demand on business performance [44]. Organizations must recognize changes in environmental factors and respond effectively to them. The more difficulties a business unit faces, the more uncertainty it faces, at that time management must think about how to overcome uncertainty in order to be able to compete [45]. Therefore, the evaluation of the company and its performance in highly uncertain situations requires greater confidence in the management of non-financial measures (such as market share, customer satisfaction, use of research and development costs, efficiency and quality, etc.). Uncertainty in the economic environment, changes in consumer sentiment and preferences, customer satisfaction, public approval or evaluation, brand image and the level of satisfaction of other business stakeholders such as suppliers, non-financial performance [46]. According to [47] managers need information about external affairs, forward-looking and non-financial environment including financial performance, changes in tastes and preferences, and customer satisfaction, climate of opinion, brand image, and satisfaction levels from other owners. Environmental Uncertainty variables influence organizational performance [13]; [15]; [14] and [48] the perceptions of environmental uncertainty, business plan and organizational performance are significantly positively related, thus:

H2-Environmental uncertainty has a positive effect on organizational performance

2.2.3 Green Strategy and organizational performance

Social responsibility theory is relevant to company activities, so it can be said that social responsibility emphasizes the company's concern for the wishes of its stakeholders in general, not just for the company's interests. Concern for the environment by providing the benefits of having a Green Strategy. These benefits will certainly vary by industry and even by individual companies, but early adopters can take advantage of this huge potential to position themselves opportunistically with a sustainable Green profit Strategy. According to [18] strategy is now essential for business, especially in this dynamic era. A good strategy is necessary to solve business problems, but it must also prioritize environmental factors. This study shows that a green product strategy can enhance the impact of positive differentiation strategies on firm performance. According to other research findings, green product innovation can improve product design, quality and environmental reliability, which provides better opportunities to differentiate green products from other products, so that companies can set higher prices and achieve higher profits. better for green products [49]. In the automotive industry, sustainability programs, including common products, green advertising, bio labels, significant to organizational performance [50]. Others researchers stated document the positive impact of environmentally friendly products and services, and recycling efforts on wine industry business [51]. Green strategy refers to the creation and development of commodity or a series of action or change, including technological innovations, which can be energy efficient, contamination prevention, recovery of waste, ecological product design or environmental monitoring according to consumer tastes. Then you will get a positive image from the public both in terms of quality, satisfaction and sales. Environmentally friendly advertising strategies can increase sales because environmentally friendly products are priced higher [52]. Green products strategy research has a positive impact on organizational performance, which is supported by research [18]; [19]; [20]; [21]; and studies supporting green advertising [22] [23]. Therefore, the hypothesis of this study is :

H3=Green Strategy has a positive effect on organizational performance.

2.2.4 Decentralized organizational structure , Strategy Management Accounting (SMA) and organizational performance.

Some researchers have found that this organizational structure has an influence on organizational effectiveness [53]. Decentralized structures influence organizational performance based on research results [27]; [28];[29]. Industrial changes and inter company competition require changes in the Strategic Management Accounting (SMA) which includes Control, Costing, Planning, Control, Perform, Decision Maker Strategy, Competitor Accounting, and Customer Accounting. If a company uses a decentralized structure, an accounting tool known as "responsibility accounting" will be created, where managers as leaders will be entrusted with responsibility for implementing the decisions taken (up to deadline decided within the company). With this responsibility, you can be responsible for the decisions made in the responsibility center, so that the business organization runs efficiently. Based on this, the fourth hypothesis is :

H4: Decentralized organizational structure strengthens the positive effect of Strategy Management Accounting (SMA) on organizational performance.

2.2.5 Decentralized organizational structure, environmental uncertainty and organizational performance

In the current and global frugality, environmental query has come a major problem for every association because every association operates in this terrain. Companies operating, in marketable and artificial requests face violent competition in a feely changing terrain [54]. [55] and [56] reported that uncertainty is an important part of the terrain because it can affect organizational effectiveness. In the analysis of environmental query, [57]the operation of association is advised to be careful about environmental query because it's one of the abecedarian challenges of associations. When enterprises face high query, they need bear a decentralized structure and use advanced SMA [58]. Additional performance literature indicated that decentralization is likely to have a positive relationship with organizational performance when managers perceive their terrain as uncertain [59]and argues that centralized decision making is most likely to be effective when perceived query is low. [60] supports the view of Negandhi & Reimann (1972) and suggests a contingency relationship between the position of decentralization and organizational performance.

H5: Decentralized organizational structure strengthens the positive effect of environmental uncertainty on organizational performance

2.2.6 Decentralized organizational structure, green strategy and organizational performance

Green Promotion is a green strategy that includes sales advertising, direct marketing, public relations and advertising that can convey messages about green products to buyers [23]. Also, green products innovations is a company's green strategy that can increase product development, quality and environmental protection or environmental sustainability can create better opportunities to differentiate green products, charge higher prices and produce more efficient organizations good[49]. There are several main types of environmental goal in expanding green strategies, namely energy, resources, no more pollution and decomposition[61]. Green strategy affects all corporate policies, including strategy: business, operations, organization, information, applications, technology and supporting infrastructure [62]. With these changes, organizational structure becomes a tool used by leaders to achieve their goals. Therefore, goals are determined from the organization's strategy as a whole, it is rational if the structure can follow or be in harmony with the strategy (interrelated). When management makes significant innovations its is organizational strategy, the structure must also be able to adapt and support these changes[29]. There is an important relationship between strategy and structure, especially in the formal integration and decentralization factors among of successful and innovative firms [63]

H6: Decentralized organizational structure strengthens the positive effects of green strategy on organizational performance

2.3 Conceptual framework

In this study, the dependent variable used is organizational performance and the Strategic Management Accounting (SMA) , environmental uncertainty, green strategy as the independent variable, the decentralized organizational structure variable as the moderating variable. Based on contingency theory originally introduced by Lawrence et al[46], previously by Kast and Rosenzweig (1973) who stated that there is no best way to get the compatibility of organizational factors with the environment to get good performance results for an organization. As a means of

explaining decentralized organizational structures, this theory is important because it is a determining factor in achieving stated organizational goals. Leadership is the starting point in determining policy for activities carried out in the organization (figure 1).

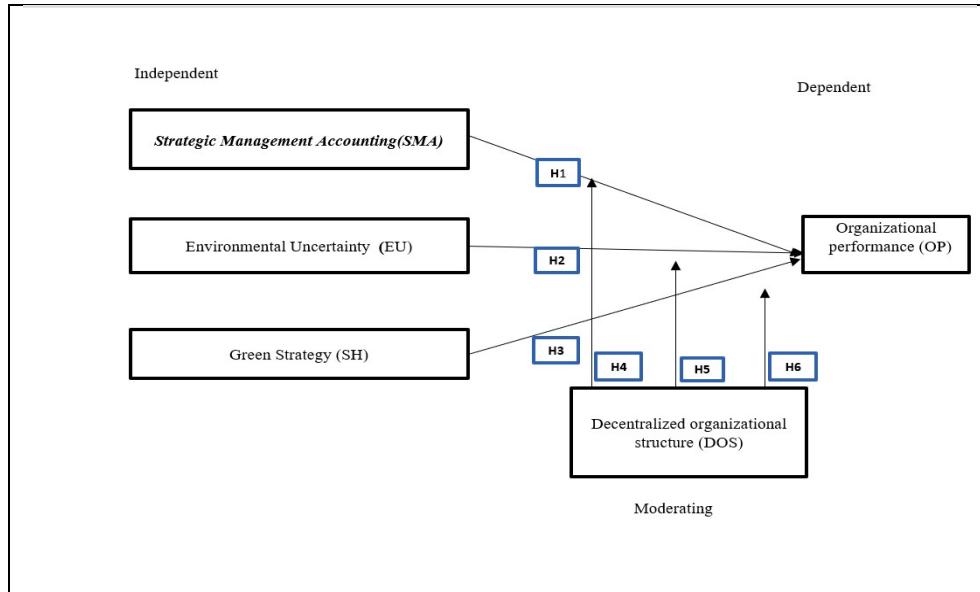


Figure 1. Conceptual framework

3. RESEARCH METHODOLOGY

This study uses a quantitative type of research with hypothesis testing, the purpose of which is to analyze the impact of variables Strategic Management Accounting (SMA), Environmental Uncertainty, Green Strategy on Organizational Performance with the moderation of Decentralized Organizational Structure. Primary data, which was obtained by collecting directly from sources, using a questionnaire. This research uses respondents from the sources with help of questionnaire was used as data source. This study uses respondents from listed and unlisted companies in Indonesian. At the company level with a minimum position of supervisor to director related to finance or accounting, production, marketing and human resource. The number of samples is 494. The data collection system uses a Google form, distributed online via email, WhatsApp and Telegram applications to a number of respondents in a number of companies.

Operational Definition of Variables and Their Measurement

The measurement of the dependent variable in this study, namely organizational performance, refers to research conducted by Ojra[30] with 8 indicators, and from Shoki et al [64] non-financial dimensions, namely international ranking, good governance, from Hilman & Siam [65] non-financial dimensions, namely loyalty. The measurement of the dependent variable in this study, namely strategic management accounting, refers to research conducted by Simon & Guilding[4], Cinquini & Tenucci[6], Lay & Jusoh[5], This dimension was added 2 dimensions, namely Business Intelligence [66], Rolling Budget [1] U. Bustaman, Khairunnisah, D. Y. Paramartha, S. B. Panuntun, A. F. Yuniasih, and A. W. Wijayanto, "Stock Market and Financial Development

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and 1 MFCA indicator, because in the digital era to support business continuity, provide quality services, optimize business processes, business people use technology to create decisions or maintaining its business strategy. environmental uncertainty refers to research conducted by hoque [17], green strategy by chen et al [68] and Decentralized organizational structure by Van Muijen & Al [69]

Equations for Organizational Performance models

The quantitative data analyzer SEM -PLS (Structural Equation Modeling Partial Least Square which is operated with the Smart PLS program. The path analysis method was applied in this investigation. Equation for Organizational Performance Models:

$$KO = \beta_1 SMA + \beta_2 EU + \beta_3 GS + \beta_4 DOS + \beta_5 SMA*SOD + \beta_6 EU*SOD + \beta_7 GS*SOD + \varepsilon_1$$

Remarks:

OP = Organizational Performance

SMA = Strategic Management Accounting

EU = Environmental Uncertainty

GS = Green Strategy

DOS = Decentralized Organizational Structure

$\beta_1, \beta_2, \beta_3, \dots, \beta_8$ = coefficient

ε = error

4. RESULT

4.1 Validity and Reliability Test

Table 1 shows that the validity test uses the average variance extracted (AVE) value . The test results have an AVE value greater than 0.5, which indicates that all variables in this study are valid [70]. Then, for reliability testing, the study used composite reliability values. The test results have a composite reliability value greter than 0.7, meaning it is reliable in meeting the test criteria [71]

Tabel 1 Validity and Reliability Test

| Variable | Dimension | Average Variance Extracted (AVE) | Decision | Composite Reliability | Decision |
|----------|------------------|----------------------------------|----------|-----------------------|----------|
| OP | Finance | 0.857 | Valid | 0.960 | Reliable |
| | Non Finance | 0.838 | Valid | 0.969 | Reliable |
| SMA | Costing | 0.582 | Valid | 0.917 | Reliable |
| | Planning_Control | 0.691 | Valid | 0.870 | Reliable |

| | | | | | |
|-----|-----------------------|-------|-------|-------|----------|
| | Strategic Decision | 0.719 | Valid | 0.885 | Reliable |
| | _Making | | | | |
| | Competitor_Accounting | 0.634 | Valid | 0.923 | Reliable |
| | Customer_Accounting | 0.754 | Valid | 0.902 | Reliable |
| | Business Inteligence | 0.883 | Valid | 0.978 | Reliable |
| | Rolling_Budget | 0.740 | Valid | 0.962 | Reliable |
| EU | Supplier_Action | 0.698 | Valid | 0.874 | Reliable |
| | Customer_Demand | 0.875 | Valid | 0.933 | Reliable |
| | Market_Activities | 0.783 | Valid | 0.935 | Reliable |
| | Government_Regulation | 0.663 | Valid | 0.796 | Reliable |
| | Economic_Environment | 0.907 | Valid | 0.967 | Reliable |
| | Production | 0.837 | Valid | 0.911 | Reliable |
| | Deregulation | 0.745 | Valid | 0.854 | Reliable |
| | Industrial_Relations | 0.724 | Valid | 0.840 | Reliable |
| GS | Green_Product | 0.742 | Valid | 0.945 | Reliable |
| | Green_Promotion | 0.898 | Valid | 0.964 | Reliable |
| DOS | | 0.738 | Valid | 0.918 | Reliable |

Source: Data processed by using SEM-PLS

Table 2 explains the results of the statistical tests of this study for 494 respondents. In this study, each variable has a minimum value of 1.00, which means that the respondent answered that they strongly disagree, and a maximum value of 6.00, which means strongly agree. The mean (mean) is 4,205, the lowest is for the green strategy variable and the highest is 4,353 for the SMA variable, indicating that respondents as a whole responded positively to the Organizational Performance variable and the standard deviation value is less than (average), the variation in the Organizational Performance variable is small (low level of variation).

Table 2.Data descriptive statistics

| Variabel | N | Minimum | Maximum | Mean | Std. Deviation |
|--|------------|-------------|-------------|--------------|----------------|
| Organizational Performance | 494 | 1.17 | 6.00 | 4.324 | 0.977 |
| Strategic Management Accounting | 494 | 1.02 | 6.00 | 4.353 | 0.951 |
| Environmental Uncertainty | 494 | 1.00 | 6.00 | 4.265 | 0.872 |
| Green Strategy | 494 | 1.00 | 6.00 | 4.205 | 1.210 |
| Decentralized Organizational Structure | 494 | 1.00 | 6.00 | 4.271 | 1.066 |

Source : Data Processed Using SPSS

Following that, validation and reliability tests were performed, and the findings were valid and reliable with $AVE > 0,5$ [70] and Composite Reliability $> 0,7$ [71]

The following are the findings of hypothesis testing :

Table 3. Hypothesis Testing

| | Prediction | coeffisient | T _{statistik} | P-value |
|-------------|------------|-------------|------------------------|---------|
| SMA->OP | + | 0.344 | 4.043 | 0.000** |
| EU->OP | + | 0.037 | 0.594 | 0.276 |
| GS->OP | + | 0.14 | 2.244 | 0.013** |
| SMA*DOS->OP | + | 0.072 | 1.478 | 0.070* |
| EU*DOS->OP | + | -0.037 | 0.587 | 0.279 |
| GS*DOS->OP | + | -0.02 | 0.342 | 0.366 |

**Significant at a level of 5 percent; *Significant at a level of 10 percent

DISCUSSION

Strategic Management Accounting and Organizational Performance

Based on the results of individual statistical tests, it shows a positive effect of SMA and Organizational Performance, $P\text{-value} = 0.000 < 0.05$, with a coefficient value of 0.344. In contingency theory, the application of SMA depends on certain contingencies (for example structure, information systems, etc.), while Organizational effectiveness depends on SMA and contingency factors[42]. The precense of industrial changes and the intency of competition between companies in the same field of exection affect the use of SMA which includes Costing, Planning, Control, and Performance Measurement, Strategy Decision Maker, Competitor Accounting, Client Account, Business Intelligence, Rolling Budget. The use of SMA give better information, to facilitate more effective management decisions, which can ultimately lead to improve organizational performance. A Good result is accountability to various parties, including investors and non-investor such as customers, employees, suppliers, local communities and the government [32]. This is consistent with the stakeholder theory as a set of programs and practices related to stakeholders, the values of compliance with the law, respect for society and the terrain and the commitment of the business world to sustainability. This result is consistent with [4],[10].

Environmental Uncertainty and Organizational Performance

According to the results of individual statistical tests, it shows environmental uncertainty does not affect organizational performance (hypothesis rejected) $P\text{-value} = 0 > 0.05$, with a coefficient value of 0.037. These results are consistent with [16]; [17] environmental uncertainty negatively affects

organizational performance, and other researchers, namely [72] argue that environmental uncertainty reduces the impact on business performance, for example sales volume may decrease due to environmental uncertainty in the form of changes in information technology changes that distribution channels, marketing becomes more difficult and competition is fierce. Similarly [73] environmental uncertainty has a negative impact on firm performance because the firm and its resources are increasingly to overcome the external environment, the efficiency of the company's and operations is not achieved is an uncertain costs in dealing with uncertain environment, the grow of costs reduces the turnover of the company. However, this study is in consistent with [13]; [15];[14]and according to [48] which states that perceptions of environmental uncertainty, business strategy and organizational performance are positively related. significantly, with respect to environmental uncertainty.

Green Strategy and Organizational Performance

Based on the results of individual statistical test result, it shows a positive effect on Organizational Performance and the hypothesis is accepted with a P-value of $0.013 < 0.05$, and a coefficient of 0.140. In the theory of social responsibility related to business activities, it can be said that social responsibility emphasizes the company's concern of businesses for the wishes of stakeholders in general, not just the interests of enterprise. Care about the environment by showing the benefits of having a Green Strategy. These benefits will certainly vary by industry and even by individual business, but early adopters can take advantage of this huge potential to position their opportunities with a Green Strategy to achieve sustainable profits. According to [18] strategy is now very necessary for a business, especially in today's dynamic era. A good strategy is necessary to overcome business problems, but it must also prioritize environmental factors. This study shows that green product strategy can strengthen the influence of positive differentiation strategy on firm performance. According to other research results, it is shown that green product innovation can improve the design, quality and reliability of product related to environmental issues, which can provide opportunities better opportunity to differentiate green products from other products, so that companies can set higher prices and result profit best for green products [49]. In the automotive industry green enterprises, including green products, green advertising, eco labels, significant to organizational performance [50]. Others have noted the positive impact of environmentally friendly products and services, and recovering conditioning on business performance in the wine industry[51]. Green strategy involves the creation and development of products or processes, including technological updates that can the following form of: energy saving, pollution preventing, waste recycling, design products that do not pollute the environment or manage the environment so that it does not pollute the environment suitable consumer tastes. then you will have a positive image in the public mind in terms of quality, satisfaction and revenue. Environmentally friendly advertising strategies can lead to increased sales because environmentally friendly products are more expensive [52]. Green Strategic research on green products has a positive impact on organizational performance, supported by research [18]; [19];[20]; [21]; and on green promotion supported by research [22]; [23].

Strategic Management Accounting, Decentralized Organizational Structure and Organizational Performance

Decentralized Organizational Structure strengthens the correlation between SMA and organizational performance, as indicated by the coefficient of 0.072 in Table IV, which indicates a positive trend. Decentralized organizational structure increases the impact of the SMA relationship on the performance of the organization, as the p value is $0.070 < 10\%$ and therefore significant at the 10% level. Performance, Strategy Decision Making, Competitor Accounting, Customer Accounting, Business Intelligence, and Rolling Budget are a few of the SMA components that must be modified in order to facilitate well-informed decisions and enhance organizational performance in the presence of industry shifts and competition within the same industry. By adopting a decentralized structure, we will see the development of an accounting tool known as "responsibility accounting," in which the manager who oversees it will be granted the authority to make decisions (within the company's predetermined parameters). In order to ensure the efficacy of the business organization, they are expected to assume accountability for actions that fall within the purview of their respective centers of responsibility, in accordance with the authority bestowed upon them

Environmental Uncertainty, Decentralized Organizational Structure and Organizational Performance

Based on table 4, the resulting coefficient value is -0.037 which gives a negative direction with p-value is $0.279 > 0.005$. Decentralized Organizational Structure does not strengthen the influence of environmental uncertainty on organizational performance. The inability of the Decentralized Organizational Structure to strengthen the influence of environmental uncertainty on organizational performance because decisions taken at the lower management level are not careful, not fast, the quality of policies is not good in dealing with conditions of high environmental uncertainty, such as changes in consumer tastes and preferences, satisfaction customers, public approval or ratings, brand image and satisfaction of other business stakeholders such as suppliers.

Green Strategy, Decentralized Organizational Structure and Organizational Performance

Based on table 4, the value of the coefficient obtained is -0.037, the p value is $0.366 > 0.005$, It may be inferred that Decentralized Organizational Structure cannot increase the influence of Green Strategy on operational efficiency organizational actions. Green products and green promotion have a positive impact on organizational performance, but are not moderated by the Decentralized Organizational Structure because decentralization conditions do not require managers to play a large role in decision making and management implementation, as they are only responsible for the work activities of the unit they lead.

CONCLUSIONS, LIMITATIONS AND IMPLICATION

The results of this study revealed that: SMA and green strategy have a positive effect on organizational performance; environmental uncertainty has no effect organizational performance; Decentralized organizational structure can increase the effect of SMA on organizational performance, but cannot increase the effect of environmental uncertainty and green strategy on organizational performance;

Research limitations: The diverse backgrounds of the respondents lead to varying understanding of how to answer the questionnaire question and the differences in the sorts of companies may produce needs for Strategic Management Accounting, resulting in heterogeneity in research results

Research Implications: Theoretical Implications: By introducing two new dimensions and one indicator to the costing, this study can contribute to the advancement of Strategic Management Accounting theory. Measuring the adoption of SMA according to the Indonesian context. These measurements were discussed with industry experts and operators. The results of statistical data processing on these variables are recognized as valid and reliable. The concept in grand contingency theory can be a proposal used to support the development of variables in this research. Practical Implications : the results of this study make a practical contribution to the implementation of SMA, Green Strategy, to improve organizational performance. Companies can adopt a Rolling Budget, with a rolling budget it is possible to adjust the budget according to developing data conditions so that the running budget it is possible to change budget according to the evolving information condition, in this way the information received is relevant and accurate. Implementing a Green Strategy across the entire company becomes critical in building a favorable image, ensuring sustainable earnings, and providing as a reference point for identifying elements influencing organizational performance. From a regulatory standpoint, the Green Strategy coincides with government initiatives outlined in Law No. 3 of 2014, assisting in the integration of industrial expansion with the preservation of environmental functions and societal benefits.

Research Suggestions The respondents' backgrounds are more homogeneous and based on the clustering (type of industry) in IDX cluster (industry type) to make it more accurate

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