

The Real Role of Management Accounting in Company Sustainability amidst Conditions of Uncertainty

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ABSTRACT



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Business sustainability in a company faced with a situation of uncertainty can be influenced by internal factors and external factors of the company which can influence the company's current and future performance. Therefore, a real role is needed for management accounting which has the function of assisting management in planning, controlling and making decisions as an effort to minimize business risks. This research uses qualitative research with data collection techniques through literature study which is analyzed qualitatively. The results of his research concluded, first, that the role of management accounting in general helps company management in making strategic planning and budgeting, controlling costs, the resulting information can be used as a performance evaluation guide for further improvement and development, helping analyze data in making decisions that can minimize risk. business, and management accounting play a role in helping evaluate viable future company investment projects. Second, the real role of management accounting in company sustainability in the midst of conditions of uncertainty is the implementation of a management accounting information system in companies that fulfills the elements of breadth, timeliness, aggregation and integration.

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Keywords: Role, Management Accounting, Company, Uncertainty.

1. Introduction

Every company that is particularly business oriented has a goal that is not solely to seek profit, but wants its business to be able to continue in the long term and provide benefits to society. Its relevance to the sustainability of a company's business, said that business sustainability is the consistency of the condition of a business; it is the ongoing process of a business that includes growth, development, and strategies to maintain business continuity and development, with the aim of maintaining the continuity and existence of the company (Cahyani, 2023).

Based on the results of research and articles submitted by several parties, there are several factors that can influence business sustainability. Prihantoro in his article believes that one of the factors influencing business sustainability is financial management. What this means is that good financial management is an important foundation for business sustainability. The accuracy of financial reports allows businesses to identify trends, measure performance, and design appropriate development strategies informed. Meanwhile, through business analysis helps in making decisions, identifying efficiency opportunities, and managing financial risks (). According to (2001), quoting from their research journal, an associate professor at the Faculty of Economics,

Kokugakuin University, Japan, published on the website, believes that the ability of management (managers) to manage the resources they own and the ability to adapt to environmental changes Business also contributes to the sustainability of a company's business to gain competitive advantage ().

In general, there are factors that can influence business sustainability in a company. From internal factors, business bankruptcy is caused by inefficient management which causes an inability to pay obligations, the capital owned by the company is unbalanced as a result of the debt burden being too high which reduces profits as a result of the large interest costs that must be paid and on the other hand many assets are damaged. not productive. Moral hazard by management also contributes to the future sustainability of the company. Judging from external factors, the company does not have the ability to face increasingly tight business competition in meeting customer needs, and there are no anticipatory steps or lack of anticipation towards global economic conditions which are full of uncertainty ().

Several examples of company bankruptcy in Indonesia. First, PT Sariwangi Agricultural Estate (SAEA), tea company that was founded in 1973

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and has a large market share. PT SAEA was declared bankrupt in 2018 because it was unable to pay its debt obligations to Bank ICBC Indonesia, which is known to have debts of around IDR 317 billion. In 1989, Uniliver bought the Sariwangi tea brand. Second, in 2017, the Semarang District Court (PN) declared PT Nyonya Meneer as one of the well-known herbal medicine companies that was bankrupt. This company collapsed due to conflicts within the successor family, debt, and lack of innovation in Nyonya Meneer herbal products. Third, Kodak, which was founded in 1892, was the first company to make photography. Since 2012, the company was declared bankrupt because it could not compete with its competitors who offered more advanced digital products. Fourth, PT Modern Internasional Tbk's subsidiary, 7-Eleven (Sevel), was declared bankrupt in 2017 due to high operational costs. Brian, 2022.

Based on the problems presented above, the causes of a company experiencing business bankruptcy can be identified. First, the company's internal and external environmental factors have an influence on company performance which can contribute to business sustainability in the future. Second, management's inability to manage the company's resources. Third, the inability of a company manager to make strategic decisions. Therefore, a real role for management accounting is needed in the company's sustainability amidst conditions of uncertainty that can be utilized by management so that the company continues to survive and has good financial performance.

2. Thoritical Foundation

Contingency Theory. in contingency theory Otley (1980) argues that the components of an organization must be compatible with each other. Contingency theory in management accounting systems is based on the generally accepted premise that there is no management system that is universally suitable and can be applied to all organizations in all situations (Rifai, 2019). Otley further pointed out that contingency theory must be able to identify certain aspects of an accounting method that are most relevant to certain specific conditions and state related conditions (Andayani, 2022). According to , statement shows that there are situational factors that can influence certain conditions. Therefore, according to contingency theory, business leaders have the ability to interact with all internal and external components of the organization so that management can carry out the most appropriate controls to overcome any problems that may arise in the organization. Contingency theory relates to environmental uncertainty factors felt by companies, especially government policies, domestic and international political situations, etc. (Rifai, 2019). Contingency theory, developed by , suggests the need to find leaders in the right situations, and that leadership effectiveness depends on the leader's suitability to surrounding situation. The focus of this theory is on style and situation Because leadership in

the emergency concept is leadership that combines leadership style and controlled environmental situations. This means that no leadership theory is perfect. However, the success of a leader lies in a leadership style that adapts to environmental conditions (Mujahidah, 2021). Regarding the above, stated that in order for companies to develop, managers need to implement a management accounting control system that is appropriate to the internal environment, external environment and other organizational factors. I expressed my thoughts (Ikbal, 2022).

expressed the paradigm put forward by Liao (2006) that organizational performance can be influenced by the management accounting control system and organizational structure (Ikbal, 2022). . stated that the best way to organize and manage a company is to analyze external factors, typology factors, organizational structure, as well as control structures and technological factors within the company (Ikbal, 2022).

According to), external environmental factors are measured by describing company competition as an indicator of the company's external environment which can influence company performance among other factors (Ikbal, 2022).

Organizational Environmental Theory

Pierce II argue that in considering the external environment general in an organization, attention should be paid to three spheres of influence.

The first is the external environment. This type of environment consists of a series of forces that arise outside the context of a company's operations and includes: environmental, economic, political, legal, socio-cultural and technological factors. The environment presents opportunities, threats, and obstacles for affected companies.

The second is the industrial environment. The forces acting in the company's industrial environment have a more direct influence on the company's behavior than the forces acting in the so-called "remote environment". In this context, the term "industry" refers to companies that successfully produce a product (or provide a service) that can be substitutes for each other. As a starting point for evaluating the company's position in an existing industry, managers should first examine the competitive structure of the industry concerned (Fithriyyah, 2021).

The third is the operating environment. The operating environment is a force in the immediate situation of a company that causes many challenges that the company faces in all ways in obtaining the necessary resources and selling its products and services profitably. With this influence, managers must react more quickly and use better judgment.

Strengths in the operating environment include the company's competitive position, customer profile, stakeholder interests, reputation with partners and creditors, and the company's accessible employee market ().

Management Accounting

Management accounting is a financial report created to help management or internal stakeholders make decisions. This information may come from

policies that are not disclosed to outside parties (Faisal, 2022).

According to (2023), management accounting is accounting that provides company stakeholders with financial information. Corporations consist of employees, top managers, middle managers and lower level managers (Santoso, 2023).

Management accounting is the process of identifying, measuring, collect, analyze, prepare, interpret, and communicate information that helps all managers achieve company goals. Management accounting is a field of accounting whose main objective is to present different reports for specific companies and organizations, depending on the entity that uses them.

In relation to the implementation of the management process, this information is intended for the benefit of insiders in terms of planning, decision making, organizing, management and control. From an administrative standpoint, you should review existing reports. Managers need not only past reports but also future predictions. Therefore, management accounting can be described as various techniques applied with precise ideas to process predictable and historical economic data (Santoso, 2023).) stated that the purpose of management accounting is to provide precise and accurate information to help managers and employees make decisions.

Basically, a management accounting system has three main objectives.

The first is to provide information that can be used to calculate product costs, service costs, and other purposes desired by management.

The second is to provide data for planning, management, evaluation and continuous improvement.

The third is the ability to assist decision making with information. The information provided by these three objectives is provided to managers in determining, planning, controlling and making decisions regarding product costs. Managers can find problems, solve them, and evaluate their work with management accounting data (Faisal, 2022).

Environmental Uncertainty argue that certainty or uncertainty in an organization's environment affects the functions included in the organization, such as planning, goal setting and monitoring functions (Farabi, 2020). The concept of uncertainty according to is the uncertainty of environmental conditions, the inability to predict the impact of environmental changes that occur, and the inability to predict the consequences of decisions taken.

Daft (2004) explains that environmental uncertainty arises from a lack of important information about the environment when managers make decisions (Hadi, 2022).

divide uncertainty in the organizational environment into two parts: internal uncertainty and external uncertainty (Farabi, 2020). According to , uncertainty in the external environment becomes important when it is difficult to predict competitors' needs and actions.

This uncertainty, coupled with a market position that is threatened with extinction due to the

emergence of new competitors and product substitution, makes environmental uncertainty very acute (Hadi, 2022). According to an uncertain environment affects the control system used. This uncertainty means that decisions about which system to use become more diverse due to the diversity and variety of information received by the organization (Farabi, 2020) which will indirectly impact the choice of management control system.

Because we face an uncertain environment, according to tend to prioritize a stronger organizational orientation to face an uncertain future (Farabi, 2020).

3. Hypothesis Development

Uncertainty faced by businesses refers to situations or circumstances where managers face obstacles in predicting the environment and difficulty in knowing whether the decisions they take will fail or succeed. High environmental uncertainty can be an important factor, because situations like this can make planning and control difficult. Uncertain operating conditions make planning difficult because future events cannot be predicted, meaning that the higher the level of environmental uncertainty, the lower the company's performance. According to there are two basic strategies for overcoming high levels of environmental uncertainty, namely adapting the organization to environmental changes and influencing the environment to better suit the organization's needs, applied to the management accounting system, environmental uncertainty is measured by examining its impact on the use of information. Kurniawati & Meilianaintani (2016) stated in that the use of accounting information as data in decision making by managers reduces uncertainty and improves decision making. Therefore, if managers lack the information needed to make business decisions, this will affect the quality of business decisions and cause a decline in the business performance of companies faced with uncertainty.

4. Research Methods

This research was conducted qualitatively, meaning that it places more emphasis on the process of deductive and inductive conclusions as well as the dynamics of relationships between observed phenomena based on logic (Abdussamad, 2021).

Descriptive research is carried out through document or content analysis research, which means research carried out systematically on notes or documents as a data source. This type of research includes collecting and analyzing official documents, research results, and textbooks (Hardani, 2020).

5. Research Result and Discussion

The Role of Management
ingin General

In all areas of company management, management accounting is very important. We help company managers plan, monitor and make decisions using management accounting data. By using management accounting, management can make decisions about how to allocate and change their economic assets more efficiently and effectively.

This also includes the responsibility to provide information about aspects of dysfunction caused by conflict in the organization (Faisal, 2022). According to), based on several expert opinions, management accounting is used to carry out management accounting, and academic employees of the Indian Institute of Management do two jobs.

First, as an accounting information system developer.

Management accountants can create an accounting system that is applied in a company's business environment and connect various processes within the company into one system to achieve efficient and effective results then.

secondly, as a manager of cost control mechanisms and the quality of products produced, you need to understand technical or operational knowledge and its effectiveness so that all departments in the company understand the areas related to cost control in the affected company.

Third, as a consultant or internal advisor to the company. Therefore, management accountants must have comprehensive insight into the internal and external environment of a company. In carrying out their role in management accounting, accountants must have high intelligence skills, good thinking, deep analytical abilities, design a strong integrity zone, maintain extensive relationships, and develop strong horizontal knowledge (Santoso, 2023).

Management accounting plays a major role in supporting decision making within the company (company managers).

First, management accounting helps managers understand the various types of costs and cost functions so that they can make informed decisions regarding the costs incurred.

Second, management accounting plays a decision-making role among various alternatives to choose the right option for the company, related to the concept of differential cost information.

Third, with the help of management accounting, management can find out the differences in calculations using the variable costing method and the burdened cost method, as well as in decision making and control using the cost behavior approach in calculating profit and loss, thereby helping management in providing important information.

Fourth, the task of management accounting is to determine the amount of production costs incurred, using various methods to determine the company's profit targets and product selling prices.

Fifth, an activity-based costing system is used to calculate product costs more accurately through management accounting. This method greatly

helps businesses in reducing the distortions caused by traditional cost pricing systems.

Sixth, management accounting is an analytical tool that helps managers carry out their duties. By concentrating on five factors, namely product selling price, volume or activity level, variable costs per unit, fixed cost amounts, and product units sold, this tool can help business managers understand the relationship between costs, volume, and profits.

Seventh, determine the price paid by consumers; This can come from production costs plus non-production costs or can be calculated and added to the profits that are always expected.

Eighth: Provide information about the prices of goods or services transferred or exchanged between company responsibility centers.

Ninth. You can use management accounting to budget capital. Allocating funds for new investments is carried out by management using management accounting.

Ten, management accounting can provide accounting information by measuring company performance from a financial and non-financial perspective (customers, internal operations, growth and learning) (Faisal, 2022).

Management accounting has a role as a financial information processing system, and its development stages are divided into three stages.

The first step is scoring (recording the results).

Management accounting can function to provide financial information to create activity plans and provide a basis for allocating all resources to various planned activities. Management accounting also plays an important role in providing feedback to management regarding the status of implementation of predetermined activity plans. Management accounting records the results and communicates them to the relevant management, allowing management to evaluate the implementation of the plans developed.

Second, attention control (getting the administrator's attention). To get management's attention, accounting can provide all information regarding deviations from implementation of the plan requires management attention and allows management to develop measures to prevent the continuation of deviations. This development stage occurs when management accounts are prepared by accountants who do not understand management (the resulting assessment does not reflect management performance), or when the management accounts prepared are inadequate have accounting integrity. This can only be achieved if you lack it and therefore cannot trust it. Such information should not be used to attract the attention of management.

The third is the problem solver (providing problem solving information). Business owners always face uncertainty when there is a problem that needs to be resolved. To reduce this uncertainty, management needs information, including accounting information. For this accounting information, managers rely on management accountants to reduce uncertainty. When management accounting information is not available or is inac-

curate, irrelevant, or unreliable, management may rely on non-accounting information to reduce uncertainty. Alternatively, if managers do not understand the language of accounting, they will not be able to understand accounting information and will ultimately make decisions based on non-accounting information. Therefore, if managers do not make decisions based on accounting information, the quality of their decisions is not economically rational. This is due to lack of language accounting that managers can use to reflect. In this situation, management accountants are not members of the management team who are asked to work together with other managers to solve problems faced by the company (Faisal, 2022).

The Real Role of Management Accounting in Company Sustainability Amid Conditions of Uncertainty.

Management uncertainty in industry is a situation that cannot be expected for the survival of the company. Against this backdrop, business owners are encouraged to seek various solutions to minimize associated business risks. The uncertainty of the business environment causes company managers to actively seek more comprehensive information regarding environmental discussions occurring at that time. In order to make decisions quickly and accurately to overcome problems, all information obtained must be managed well. When it occurs in uncertain situations, it is relevant to the contingency theory proposed by Duncan (1972).

This theory states that managers must be able to interact with all internal and external components of the organization, with the aim that business managers can carry out practices. Good control to overcome initial problems that arise within the company. Environmental uncertainty is divided into two parts, namely the proximity of the internal environment and the proximity of the external environment. states that warmth arises from the company's internal environment is related to employee communication, coordination, and general behavior and can influence the company's operational efficiency. Organizational culture is known to have a significant influence on the attitudes and behavior of employees in a company. stated that internal environmental uncertainty is uncertainty caused by the quality of human resources, technological and information skills, as well as the culture and structure of the organization itself. further argued that business managers often face uncertainty when carrying out tasks because there is a difference between the amount of information needed to complete the task and the amount of information processed .

Uncertainty due to the external environment According to the research results of, external environmental uncertainty includes market uncertainty, competitive uncertainty and technological uncertainty based on the environmental uncertainty index arising from gender.

Market uncertainty is a condition where consumer preferences change rapidly. Competitive uncertainty, according to is the level of competition in a

market that can change customer perceptions of a company.

On the other hand, according to, technological uncertainty is the overall scope and uncertainty of technological changes in products or services in an industry .

Uncertainty influenced by external factors can also be caused by government policies, escalation of national and international political situations, etc. . Companies face uncertainties as described above. Although the operation of the management accounting system by company managers cannot be avoided, its impact on the company must be minimize.

This was expressed by Abdel-Kader & Luther (2008) in (Eriani, 2019) that all information relating to situations that give rise to uncertainty must be organized so that the decisions taken are valid. Closer to business leaders. To minimize the impact of environmental uncertainty. Efforts to overcome environmental uncertainty will encourage managers to implement a management accounting system to develop effective steps to overcome environmental uncertainty.

This is also in accordance with the opinion of, this opinion states that management accounting has the function of obtaining financial information from the operations of a company as the responsibility of company management to the owners and managers of the company in a dynamic business environment. Investors and provide understanding regarding business expansion and progress (Santoso, 2023).

The actual role of management accounting in company sustainability in uncertain conditions can be seen through the implementation of a management accounting system. stated that a management accounting system is a system for managing an organization and management accounting is a tool that provides information to managers to estimate possible causes resulting from decisions taken.

According to, a management accounting information system is a process described by activities such as collecting, measuring, storing, analyzing, reporting and controlling information.

Information regarding economic events is processed to produce results in accordance with management objectives.

According to, the management accounting system itself provides information about financial services, products, and other management needs/benefits and provides information for planning, control, evaluation, and continuous improvement. This helps in management decision making .

Management accounting information is needed by managers who are responsible for improving organizational performance. Because information helps improve management's ability to understand uncertain environmental conditions and identify relevant business activities. The definition of a management accounting information system includes features designed to provide the information needed to facilitate monitoring and evaluation of organizational performance. The management accounting information system has four

characteristics: pervasiveness, timeliness, aggregation and integration .

From a broader perspective, Robbins (2015) in explains that the role of management accounting is to provide information that shows the dimensions of focus, time horizon and quantification. Administrators need information from various sources to carry out their duties. For this reason, Chin (2013) in (Riswandi, 2023) argues that managers need information with broader characteristics, namely information that is broader and more complete in scope, generally covering economic aspects. For example, related to economic aspects such as market share, sales volume, etc. Non-economic aspects include technological advances, competitors, consumer preferences and demographic trends. The broad concepts explained above indicate that the dimensions of management accounting are internally focused and future oriented.

Management accounting is a system that collects information that focuses on the internal aspects of a company and uses the results as a basis for making management decisions. The goal of future-oriented business activities is to generate profits. Before a business starts its activities, it is necessary to plan the profits it wants to achieve in the future so that there is no failure in achieving the planned profit targets. Planning is always related to the future, and the future itself is in a state of uncertainty.

Information is needed to reduce this uncertainty

Profit planning requires all information and of course all the information needed is future information. However, this forward-looking information does not only come from past financial reports but also takes the form of predictions regarding the behavior of variables in the future.

To achieve the target level of profit (profit) in the future, income must first be achieved that exceeds the costs incurred by the company. To achieve this, it is necessary to consider information on economic and non-economic aspects as a basis for managerial decision making to plan maximum income and efficient costs.

In terms of time, it refers to obtaining information about events and happenings at the right time. This timeliness dimension consists of the dimensions of reporting frequency and reporting speed. Frequency is how often information is available to administrators. Speed, on the other hand, relates to the time lag between required information and available information. Therefore, providing timely information greatly helps management decision making. Information is considered timely if it responds to current circumstances and meets business management needs.

The discussion regarding timeliness above shows that the timeliness of submitting financial reports is one of the most important aspects of financial reporting because it determines the adequacy of information and influences decision making by management and beneficiaries financial statements. From the qualitative characteristics, financial accounting standards explain that if financial reports are not submitted on time, then the financial reports themselves lose their validity.

Therefore, state that timeliness is one of the most important factors in presenting relevant financial reports. Since relevance is the most important characteristic of information, timely financial reporting helps management in decision making. The findings of Manosso et al. (2022) shows that the higher the timeliness, the better management performance (Manossoh, 2022). Therefore, timely information helps managers make decisions when facing uncertainty in the work environment.

From the aggregation aspect, argue that information is conveyed in a very concise format, but important things are summarized without reducing the value of the information itself. Chin (2011) explains that providing appropriate aggregate information reduces the time required for evaluation and increases management efficiency, providing useful information for the decision-making process carried out by business managers. In line with this, Khairiyah (2023) found in a study that aggregation provides information about the impact of decisions of all departments on concise reporting such as profits, costs and taxes.

It is available in the aggregate of information that is properly collected and provides information that is useful for a decision-making process, allowing managers to evaluate the decision-making process in a more time-efficient manner and increasing management efficiency (Khairiyah, 2023). The findings of and show that information aggregation can reduce uncertainty.

From the integration aspect, Nazaruddin (2008) () states that information reflects the complexity and relationships between various parts of the company. In this case, Chin (2011) explains that integrated information plays a coordinating role in guiding diverse decision-making processes. The benefits of integrated information may be important when business leaders are faced with uncertain situations where they must make decisions that affect other departments or divisions. Integrated information includes aspects such as targets calculated from interaction processes between subunits that are reflected in integration information. The more segments there are in an organization's subunits, the more integrated information is needed.

6. Conclusion

a. The role of management accounting in general for companies includes several things. First, assist companies in making strategic planning by developing budgets that include income and costs to obtain efficient resource allocation. Second, it helps company management to control costs efficiently and effectively. Third, the information produced can be used as a guide for evaluating the performance of each division, thereby helping with areas that require improvement or further development. Fourth, help analyze data generated from financial reports to make decisions that can minimize business risks. Fifth, management accounting plays a role in helping evaluate viable company investment projects.

b. The real role of management accounting in company sustainability amidst conditions of uncertainty is the implementation of a management accounting information system in companies that fulfills the elements of breadth, timeliness, aggregation and integration which will help improve managerial performance. From a broad scope perspective, managers will benefit from the role of management accounting in business sustainability in the face of uncertainty. Because, to make a decision, company managers get complete information, covering economic and non-economic aspects. In terms of timeliness, timely information will help company managers in making decisions in dealing with uncertainty in the work environment. Viewed from the aggregation side, aggregated information can provide all information to company management about the activities of other departments which shows a list of actions that are consistent with the objectives of the departments involved, so that aggregated information can reduce uncertainty. From an integration perspective, an important aspect of an organization's control is being able to coordinate with various organization segments within sub-sub organizations. Characteristics of management accounting systems that can help coordinate include target specifications that show the influence of segment interactions and information about the influence of decisions on the operations of all organizational sub-units. Thus, fulfilling the elements of broad scope, timeliness, aggregation and integration that are played in management accounting can help company management have the information needed to minimize business risks in the midst of continuous change for the sake of company sustainability.

Research Limitation

The research conducted by this researcher has limitations, because theoretically it is obtained from various sources that the role of management accounting is intended to meet the company's internal information needs, and does not consider external factors. And management accounting does not have the same standards as financial accounting, so it is difficult to compare the performance of one company with another.

Implications

Apart from the various limitations that exist, it is hoped that the implications of the results of the research conducted by the author can contribute to companies, especially for company managers to apply management accounting consistently, considering that management accounting has the main function of providing information needed for planning and budgeting, cost control, performance evaluation, decision making, and investment evaluation.

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