THE EFFECT OF CUSTOMIZATION STRATEGY BEHAVIOR ON COMPANY PERFORMANCE THROUGH ACCOUNTING INFORMATION SYSTEMS BROAD SCOPE MANAGEMENT AND AGREGATION

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Abstract

This study aims to determine the effect of customization strategy behavior on company performance through a wide-ranging and aggregation management accounting information system at the Arasco Coffee Powder Factory, Bireuen Regency. The data used in this study is primary data with the sampling technique used is the total sampling technique. The sample used is 37 people. The method used to analyze the relationship between the independent variable and the dependent variable is multiple linear regression. The results showed that the customization strategy had an effect on company performance through a broad scope of management information system at the Arasco Coffee Powder Factory, Bireuen Regency.

Keywords: Customization Strategy Behavior, Broad Coverage, Aggregation, Company Performance

1. INTRODUCTION

A company aims to obtain profits or profits that can be used for survival. Getting a profit or profit and the size of the profit is often a measure of the success of a management. This is supported by the ability of management to see the possibilities and opportunities in the future. Management is required to produce decisions that support the achievement of company goals and accelerate company development. Management requires a plan for the company in achieving these goals. The measure that is often used to assess the success or failure of a company's management is the profit earned by the company (Simamora, 2013: 163).

Bireuen Regency Arasco Coffee Powder Factory is one of the coffee bean processing industries into coffee powder consumption which is located in the center of Juang City. The marketing area has significantly increased. In addition to its production to meet the needs of coffee in Aceh Province. The Arasco Coffee Powder Factory in Bireuen Regency also exports coffee grounds outside the Aceh region, even to foreign countries such as Malaysia. With its strategic role in the production of coffee powder, the company is required to continue to exist and compete competitively. At the present time, the Arasco Coffee Powder Factory of Bireuen Regency is not only the largest exporting and retailer of coffee producing high quality coffee products in Bireuen Regency. This is of course due to the strategy that is held and implemented correctly and correctly.

As time goes on, Arasco Coffee Powder never lags behind in development. So this makes the company's position to continue to be at the forefront. The Arasco Coffee Powder Factory in Bireuen Regency has always prioritized quality and a commitment to taste that was built from the start, and this is what makes consumers feel at home with the products at this company.

In a company engaged in manufacturing or industry before the coming of the upcoming accounting period generally assessing the company's performance and predicting business for the future. So that in predicting financial profit, the company will consider the opinions and expenses in the production of products produced by the company. Likewise with financial analysis, so that the company can analyze the company's ability to pay obligations, guarantee of total debt, efficient and effective use of funds, success in generating profits, and describe the ability of the product to dominate or compete with other company products (Samryn, 2012: 346).

It is often said that accounting and financial statements are the language of business, it can be added that financial statement analysis using profit measures is the "literature" of business. Financial statements provide information about the company's financial position and the company's
results of operations to users of the company's financial data at a certain time. In general, financial reports are made with the aim of conveying information about the company's financial condition at a certain time to stakeholders. Users of financial statements can then use this information as a basis for choosing alternative uses of limited company resources (Suryadi, 2013: 4). Sharp competition in today's business world encourages companies to implement the right strategy in order to win the competition and achieve better profits. One of the strategies implemented by companies is to differentiate products and services from competitors. This strategy is known as Behavioral Customization or manufacturing flexibility. Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability. One of the strategies implemented by companies is to differentiate products and services from competitors. This strategy is known as Behavioral Customization or manufacturing flexibility. Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability. One of the strategies implemented by companies is to differentiate products and services from competitors. This strategy is known as Behavioral Customization or manufacturing flexibility. Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability. Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability. Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability.

Many changes occur in the business environment such as changes in production technology and information technology as well as globalization, resulting in organizations to continue to develop in achieving organizational goals in the midst of increasingly fierce business competition. In this situation the decision makers feel that the design of the management accounting system is increasingly important so that the planning of the management accounting system which is part of the management control system gets attention. Profit is an illustration of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization as stated in the formulation of an organization's strategic scheme (strategic planning).

In improving the company's performance, it can be done in several ways, namely the company implements strategies that can improve the quality of service on an ongoing basis, provides education and communication training, and public relations to management and employees, incorporates elements of the ability to satisfy customers into the employee performance appraisal system because the company assume that customer satisfaction is the ultimate goal of the company, not a process for internal improvement. An information system is a collection of machines, programs, and procedures that are organized to obtain, process, and produce information to support profit from several functions such as: management, planning, analysis, and others. Accounting information system is one of the important information systems in a company in addition to management accounting information systems. These two systems overlap. The
accounting information system serves all users but is only financial information while the management accounting information system only serves managers in providing both financial and non-financial information. The management accounting system in this study is the same as the management accounting system in question (Wilkinson, 2010: 34).

The decisions taken must be in line with the organizational goals of the Arasco Coffee Powder Factory Company in Bireuen Regency. The higher the management accounting information system, the management's ability to make decisions will also be better.

The negative impact of the high management accounting information system is the possibility of making decisions by the management that is not optimal. The amount of information used for management's consideration is not a benchmark for decisions made by better managers. Broad scope information is needed by managers at the Arasco Coffee Powder Factory in Bireuen Regency in determining and finding ideas on how to produce new products. Broad scope information can increase the number of alternatives that can be considered simultaneously in the decision-making process related to input and output uncertainty. Meanwhile, aggregation information is needed by managers at the Arasco Coffee Powder Factory in Bireuen Regency in considering various sets of possibilities for producing contemporary products. Aggregation information provides an analysis of the decision context that assists managers in choosing direction and determining and searching for alternative courses of action.

According to Susanto and Gudono's research (2017), management's inability to anticipate recent changes can be caused, among other things, by the lack of available information for use in making appropriate decisions. One of the tools used by management to help face business competition is the management accounting system which is a support function facility that produces relevant and timely information for planning, controlling, decision making and profit evaluation. The results of Edwin Setiawan's (2015) research show that customization behavior does not affect company performance, customization behavior has a positive effect on the usefulness of accounting information characteristics of a broad scope management system.

The results of Imron's research (2013), make a research model related to several previous studies regarding the interaction between the characteristics of management accounting information systems and business strategies and environmental uncertainty on company performance. The results of his research provide evidence that the characteristics of broad scope information have a more positive influence on earnings in companies that have a prospector strategy than companies that have a defender strategy. Researchers are interested in examining the effect of Customization Behavior on the Performance of Arasco Coffee Powder Factory Company in Bireuen Regency. The results of previous studies are still not convincing; therefore, the researchers suspect that there is a variable that mediates this effect.

Based on the description above, the authors are interested in conducting research with the title "The Influence of Customization Behavior on Company Performance Through Broad Scope and Aggregation Management Accounting Information Systems at Arasco Coffee Powder Factory Company in Bireuen Regency".

2. LITERATURE REVIEW

Theoretical basis

Customization Strategy

According to Pabundu Tika (2010: 121), customization starts from the product concept which is the central point of marketing activities, because the product is a real offer by the company in the market and a satisfying tool offered by producers to satisfy consumer needs.

According to Widyastuti (2017: 12), customization is one of the characteristics of competition. The implication of customization is that the operating system must be flexible to take into account the unique needs of the customer and change its design. The fulfillment of customer needs and desires will make customers satisfied and return to transact with the company and provide advice to other consumers to do the same.
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The definition of Customization according to Lee J. Krajewski and Larry P. Ritzman (2010: 22) is: "customization is the ability to accommodate the unique needs of each customer and changing product or service designs."

Company performance
According to Wahyudin Zarkasyi (2008: 48), company performance is something that is produced by the organization in a certain period with reference to the standards set. Company performance should be a measurable result by describing the empirical conditions of a company of various agreed sizes.

According to Surjadi (2009: 7), the notion of company performance is that company performance is something that is produced by a company in a certain period with reference to the standard and totality of the work achieved by a company achieving its goals, the profit of a company can be seen from the level of the company can achieve goals based on predetermined goals.

According to Imam Widodo (2011: 34), the notion of company performance is a display of the complete state of the company during a certain period of time, is a result or achievement that is influenced by the company's operational activities in utilizing the resources owned .

Management Accounting Information System
According to Edwin Setiawan (2014:42), explaining the notion of a management accounting information system is a management accounting information system is a formal system that provides information from the internal environment and external environment to managers.

According to Nindy Fristilla (2013: 47), a management accounting information system is a system that produces output using inputs in various processes needed to fulfill certain management objectives.

Bambang Suripto (2013: 05), defines a management accounting information system as an information system that transforms inputs by using processes to produce the outputs needed to support decision making.

conceptual framework
1. Behavior customization(X) with Company Performance through broad scope management accounting Information System (Y1)
   Company performance can be improved through SAM with a fairly broad information characteristics (broad scope). The higher the interdependence, the more extensive information is needed. This means that the higher the interdependence, the more broad scope of SAM is needed.

   Managers not only focus on the activities of their own sub-units, but also the activities of other units. This condition will increase the complexity of the tasks faced by managers and lead to the need for better coordination and control.

   Therefore, to deal with this situation, managers need broad-scope information to overcome the complexity of the task at hand and improve decision-making. As a result, managerial profits can be increased.

2. Behavior customization(X) with Company Performance through Management Accounting Information System aggregation(Y2) Behavior
   Customization combines two opposing types of strategies for business management, cost leadership and differentiation. Thus, Customization Behavior is a business or competitive strategy that can affect the Company's Performance. Characteristics of information that is aggregation can increase earnings management. The management who has information that has the characteristics of the information will have good planning so that it can achieve maximum targets.

   The following is a conceptual framework scheme that will be used by researchers in conducting research.
Based on Figure 1 above, it can be seen that this study uses an independent variable, namely Customization Behavior (X) while Company Performance (Y) as the dependent variable. These variables were tested partially using the t-test and simultaneously using the f-test.

**Research Hypothesis**

H1 : It is suspected that customization behavior affects the company's performance through a broad scope management accounting information system at the Arasco Coffee Powder Factory in Bireuen Regency.

H2 : Allegedly Customization behavior affects the company's performance through the aggregation management accounting information system at the Arasco Coffee Powder Factory Company in Bireuen Regency.

**3. IMPLEMENTATION METHOD**

**Research Locations and Objects**

The location in this research was carried out at the Arasco Coffee Powder Factory in Bireuen Regency, which was located in Blang Cot Tunong Village, Jalan Banda Aceh-Medan KM. 215, Jeumpa, Blang Cot Tunong, Jeumpa, Bireuen District, Aceh.

The object of research is the target to obtain a data. According to Arikunto (2010: 154) the object of research is a scientific target to obtain data with certain purposes and uses in accordance with objective, valid and reliable things about a matter (certain variables). In this study, the object of research is the director, the administration/accounting department, the finance department, the marketing section and the production section at the Arasco Coffee Powder Factory Company in Bireuen Regency.

**Population And Sample**

The total population in this study were directors, administration/accounting division, finance division, marketing division and production division at the Arasco Coffee Powder Factory Company in Bireuen Regency, amounting to 37 people.

The sampling technique in this study is total sampling, which is a sampling technique where the number of samples is the same as the population. The reason for using the total sampling technique is because all samples meet the criteria in accordance with the phenomenon under study. Therefore, the authors choose a total sampling technique which establishes the criteria that must be met by the samples used in this study. So the sample used in this study were 37 people.

**Data Types and Data Sources**

The type of data used in this study is primary data. Primary data is a source of data in providing information directly to the research collector. The source of the data in this research is
the Arasco Coffee Powder Factory in Bireuen Regency. If viewed by its nature, this is quantitative data because this data re-examines existing theories and is quantitative in nature.

4. RESULTS AND DISCUSSION
Simple Regression Analysis
As the research objective behind this research is to determine the analysis of the influence of Customization Behavior on Company Performance through the use of broad scope and aggregation characteristics of management accounting information systems at the Arasco Coffee Powder Factory Company in Bireuen Regency, with the analysis model being a simple regression equation: \( Y = a + bX + e \). Regression analysis is used mainly for forecasting purposes, where in the model there is a dependent variable and an independent variable. In this case, there are two regression models used, namely Behavior Customization on Company Performance through a broad scope and aggregation management accounting information system.

Based on research data processing, obtained a regression model and equipped with a measure of correlation, as well as the determination of the two measurements used as the purpose of this research respectively are:

The Influence of Customization Behavior on Company Performance Through Management Accounting Information System Broad Scope

<table>
<thead>
<tr>
<th>Variable Name</th>
<th>B</th>
<th>Standard Error</th>
<th>tcount</th>
<th>table</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>5.174</td>
<td>2.021</td>
<td>2.561</td>
<td>1,690</td>
<td>0.013</td>
</tr>
<tr>
<td>Customization Strategy</td>
<td>0.662</td>
<td>0.112</td>
<td>5.933</td>
<td>1,690</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Correlation Coefficient (R) = 0.625
Dimension Coefficient (R2) = 0.390

Source: Processed Data (2020)

Based on Table 1 above, the results of the simple regression statistical test obtained by using SPSS 20.0 software as shown in the table above, the simple regression equation is obtained as follows:

\[ Y1 = 5.174 + 0.662X + e \]

From these equations, several things can be explained as follows:

a. The constant value \( a \) is 5.174, this means that if the Customization Behavior variable is equal to zero (0), then the broad scope Profit is 5.174.

b. The regression coefficient for Customization Behavior \( X \) is 0.662, meaning that every time there is an increase in the Customization Behavior variable by 1 percent, it will increase broad scope profit by 66.2%. This shows that there is a positive or unidirectional relationship between Customization Behavior and Company Performance through system information through broad scope management.

The Effect of Customization Behavior on Company Performance Through Aggregation Management Accounting Information Systems

Table 2. The Influence of Customization Behavior on Company Performance Through Aggregation management accounting information system
Based on Table 4 above, the results of simple regression statistical tests obtained by data using SPSS 20.0 software as shown in the table above, the simple regression equation is obtained as follows:

\[ Y_2 = 5.312 + 0.648X + e \]

From these equations, several things can be explained as follows:

a. The constant value \((a)\) is 5.312, this means that if the Customization Behavior variable is equal to zero (0), then the Aggregation Profit is 5.312.

b. The regression coefficient for Customization Behavior \((X)\) is 0.648, meaning that every time there is an increase in the Customization Behavior variable by 1 percent, it will increase Aggregation Profit by 64.8%. This shows that there is a positive or unidirectional relationship between Customization Behavior and Company Performance through system information through Aggregation management.

**Coefficient of Determination Test (R2)**

The coefficient of determination test \((R^2)\) is useful for knowing the percentage of the contribution of the influence of the independent variable \((X)\) on the dependent variable \((Y)\). This coefficient shows how much the model's ability to explain the dependent variable is. The value of determination is between nil and one \((0 < R < 1)\). The greater the coefficient of determination, the greater the variation of the independent variable affecting the dependent variable. The results of the determination test are as follows:

1. Behavior Customization of Company Performance Through Broad Scope Management Accounting Information System

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.625a</td>
<td>.390</td>
<td>.379</td>
<td>1.24643</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Strategy Customization

Source: Processed Data (2020)

Based on the results of the coefficient of determination test \((R^2)\) in Table 5 above in the column \(R^2\) \((R^2)\), the coefficient of determination value is 0.390, this shows that 39.0% of changes are due to the customization strategy variable. While the remaining 61.0% is explained by other variables outside this research, such as: cash conversion cycle, tangible fixed assets, cash holding and others.

2. Customization Behavior on Company Performance Through Aggregation Management Accounting Information System
Based on the results of the coefficient of determination test (R2) in Table 5 above in the column R Square (R2), the coefficient of determination value is 0.407, this indicates 40.7% of the change is due to the customization strategy variable. While the remaining 59.3% is explained by other variables outside this study, such as: cash conversion cycle, tangible fixed assets, cash holding and others.

**Estimation Parameter Significance Test**

1. **The Influence of Customization Behavior on Company Performance Through Management Accounting Information System Broad Scope**

   This t-test is to prove that the regression coefficient of X to Y is significant or meaningful (so there is an effect) or vice versa, with the hypothesis and t-test criteria. test the significance of the regression coefficient of X against Y. In this study, the t-test was only conducted on 37 employees. Decision making is based on the value of tcount > ttable = 1,690. The t-table value search is used by the formula df = nk, so df = 37-3=34.

   Based on the t-statistical value for the X coefficient in the regression model of \( t = 5.933 \) or tcount = 5.933 and ttable = 1,690, and this value is significant at the 0.0% test level (sig = 0.000). Meanwhile, this study determined the t-test level (\( \alpha = 5\% \) or 0.05). So this test states that the regression coefficient can be concluded that Customization Behavior has an effect on Company Performance through a broad scope management accounting information system is significant because the value of tcount> ttable or significant value <0.05.

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   Based on the t-statistical value for the X coefficient in the regression model of \( t = 6.143 \) or tcount = 6.143 and ttable = 1,690, and this value is significant at the 0.0% test level (sig = 0.000). Meanwhile, this study determined the t-test level (\( \alpha = 5\% \) or 0.05). So this test states that the regression coefficient can influence Customization Behavior on Company Performance through the aggregation management accounting information system is significant because the value of tcount> ttable or significant value <0.05.

**Discussion**

1. **The Influence of Customization Behavior on Company Performance Through Management Accounting Information System Broad Scope**

   Based on the results of the study, the t-statistic value for the X coefficient in the regression model was \( t = 5.933 \) or \( t = 5.933 \) and t table = 1.690, and this value was significant at the 0.0% test level.
level (sig = 0.000). Meanwhile, this study determined the t-test level (α = 5% or 0.05). So this test states that the regression coefficient can be concluded that Customization Behavior has an effect on Company Performance through a broad scope management accounting information system is significant because the value of tcount> ttable or significant value <0.05.

Sharp competition in today's business world encourages companies to implement the right strategy in order to win the competition and achieve better profits. One of the strategies implemented by companies is to differentiate products and services from competitors. This strategy is known as Behavioral Customization or manufacturing flexibility.

Behavioral Customization is a strategy that responds to customer requests to increase product variety and best product quality. Customization behavior requires the development of an organizational culture that encourages individuals to innovate and be responsive to customer needs. Customization behavior can lead to an increase in market share and profitability.

Profit is an illustration of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization as stated in the formulation of an organization's strategic scheme (strategic planning). In improving the Company's performance, it can be done in several ways, namely the company implements a strategy that can improve the quality of service on an ongoing basis.

Providing education and training in communication, and public relations to management and employees, incorporating elements of customer satisfaction into the employee performance appraisal system because the company assumes that customer satisfaction is the ultimate goal of the company, not a process for internal improvement.

Broad scope information is needed by managers at the Arasco Coffee Powder Factory in Bireuen Regency in determining and finding ideas on how to produce new products. Broad scope information can increase the number of alternatives that can be considered simultaneously in the decision-making process related to input and output uncertainty.

2. The Effect of Customization Behavior on Company Performance Through Aggregation Management Accounting Information Systems

Based on the results of the study, it was found that the t-statistic value for the X coefficient in the regression model was = 6.143 or t = 6.143 and t table = 1.690, and this value was significant at the 0.0% test level (sig = 0.000). Meanwhile, this study determined the t-test level (α = 5% or 0.05). So this test states that the regression coefficient can influence Customization Behavior on Company Performance through the aggregation management accounting information system is significant because the value of tcount> ttable or significant value <0.05.

An information system is a collection of machines, programs, and procedures that are organized to obtain, process, and produce information to support profit from several functions such as: management, planning, analysis, and others. Accounting information system is one of the important information systems in a company in addition to management accounting information systems.

These two systems overlap. The accounting information system serves all users but is only financial information while the management accounting information system only serves managers in providing both financial and non-financial information. The term management accounting system in this study is the same as the intended management accounting information system (Wilkinson, 2010: 34).

Aggregation information is information that pays attention to the application of formal policy forms (such as discounted cash flow analysis for capital budgeting analysis, linear programming simulations in budgeting applications, profit volume cost analysis, inventory control models) and periodic and functional information such as: sales area, center costs, marketing and production departments.

Aggregated management accounting information will be an important input in the decision-making process. This information can also be used to evaluate work compared to information that is not organized or is still in the form of data.
Aggregation information is needed by managers at the Arasco Coffee Powder Factory in Bireuen Regency in considering various sets of possibilities for producing contemporary products. Aggregation information provides an analysis of the decision context that assists managers in choosing direction and determining and searching for alternative courses of action.

5. CONCLUSION
Based on the results of the analysis regarding the influence of Customization Behavior on Company Performance through a broad scope and aggregation management accounting information system at the Arasco Coffee Powder Factory Company in Bireuen Regency, it is as follows:
1. Customization behavior affects company performance through a broad scope management accounting information system at the Arasco Coffee Powder Factory Company in Bireuen Regency.
2. Customization behavior affects the company's performance through the aggregation management accounting information system at the Arasco Coffee Powder Factory Company in Bireuen Regency.

REFERENCES


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