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Influence Implementing Accounting Information Systems, Internal Control Systems, Organizational Culture and Commitment on Managerial Decision Making in PT. Nirwana Alabare Garment

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In the modern business era, effective managerial decision making is very crucial for the success and sustainability of the company. PT. Nirwana Alabare Garment, as a garment company engaged in the textile industry, faces challenges in making optimal decisions. The purpose of this study is to determine the effect of the application of accounting information systems, internal control systems, organizational culture and organizational commitment on managerial decision making at PT Nirwana Alabare Garment. The research method used by the author is the cross-sectional method. The data collection techniques used by the researcher are observation, interviews, questionnaires and literature studies. The data is then processed and analyzed to obtain a conclusion. The results of the research that has been conducted show a significant influence between accounting information systems, internal control systems, organizational culture and organizational commitment on managerial decision-making at PT Nirwana Alabare Garment. Thus it can be concluded that accounting information systems, internal control systems, organizational culture and organizational commitment have positive values so that they influence managerial decision making.
Keywords: Accounting Information Systems, Internal Control Systems, Organizational Culture, Organizational Commitment, Managerial Decision-making.

1. Introduction

A managerial role is needed in managing all company activities with planning to achieve company goals. Management needs to take decisions or actions that are supported by correct information (Firelsa Pinontoan et al., 2020). Decision making is based on the existence of problems or preventing problems from arising in a company. The main problem that must be addressed is how to manage the company so that it remains sustainable, achieves high profitability, develops the company, and fulfills its responsibilities (Akbar, 2023).

The party responsible for carrying out company operations is company management. A managerial role is needed in decision making. Managers are decision makers and their decisions can lead to the success or failure of the company (Cvetkoska, 2017). When making management decisions, they are often faced with several alternative choices (Tutik & Fauziah, 2020). For this reason, information is an important component needed in decision making, so that it can be possible to choose the best alternative among the other alternatives being considered (Panjaitan & Sabiijono, 2015).

In carrying out its activities, companies really need an efficient and effective accounting system, especially in presenting information that is in accordance with management needs in decision making (Nurhayati, 2018). The very rapid development of technology has provided many benefits in progress in various social and corporate aspects (Maulana & Solikin, 2021), especially in accounting information systems which have had a quite profound impact.

A computerized and well-integrated accounting information system makes it easier for employees to carry out their work. An information system is a collection of components that collect, manipulate, store and disseminate data and information, and provide a feedback mechanism (feedback), to achieve certain goals (Marlinda & Devitra, 2020). Management should monitor all operational activity processes well so that they are always in line with the company's stated goals. In this regard, internal control is one of the efforts to monitor the company's operational activities (Ainisha & Meidawati, 2022).

This managerial function is related to planning and control so that a manager cannot plan or control organizational actions successfully without making decisions regarding these alternatives (Mowen et al., 2018). A good decision-making process not only increases the clarity of the problem for decision makers, but also provides new light on the problem by generating new alternatives (Ramanathan et al., 2017).

Standards for Internal Control in the Federal Government states that the principles of creating effective internal control apply to large and small entities and that there are differences in application between small and large entities (GAO - Government Accountability Office, 2014). On this basis, the size of the entity can affect the weakness of internal control. The quality of the internal control system implemented by organizational management is a key factor in an entity's ability to survive (Chalmers et al., 2019).

Internal control is a system of rules and processes that help companies comply with regulations and laws, as well as increase operational efficiency and effectiveness (Cameron, 1980 in Otoo et al., 2023). Weak supervision, lack of honesty and weak work performance can lead to fraud or fraud (Rosliana, 2018), for example presenting analysis results that do not correspond to reality. One way that can be done to ensure the reliability of a decision-making process is to improve the quality of internal control according to existing criteria (Romney et al., 2012).

For companies, apart from requiring internal control, implementing organizational culture is considered necessary because organizational culture is a business principle and tradition that is adhered to by all employees in a company or organization to become a source of motivation and employee behavior patterns so that it is considered as one of the triggers for a company's success in realizing its goals. (Habudin, 2020). Organizational culture consists of the values and assumptions held by an organization (McShane & Von Glinow, 2018).

An organization requires proper structuring and organization because it is impossible for an organization to run well and be able to serve optimally without an organizational structure. The existence of an organizational structure is intended to clarify the division of work, place members' potential and expertise, provide appropriate services, and optimize organizational performance (Faried & Sari, 2017).

A leader's ability to make decisions can be improved if he knows and masters the theory and techniques of decision-making. By increasing the leadership's ability to make decisions, it is hoped that they can improve the quality of the decisions they make, thereby increasing the efficiency and effectiveness of the organization's work (Faried & Sari, 2017).

PT. Battle of Alabare Garment operates in the textile industry, this company has a vision, namely to answer the demand for clothing throughout the world by providing various processes for making knitted fabrics for garment products. To achieve the company's vision, a managerial role is needed that can help realize this vision by leaders providing good decision-making and management providing effective tasks, as well as by showing integrity, such as high ethical standards through openness and honesty in communication (Xu & Thomas, 2011).

The phenomenon that occurs in companies is slow decision making because the company has a long organizational structure and involves many people, the decisions taken are less effective because the data and information obtained are inaccurate so decision making errors often occur.

When making decisions, a company needs an accounting information system because it contains financial information to present the company's financial position quickly and accurately to all parties who need it. The information produced from this system will make it easier for managerial parties to make decisions (Hakim & Herry Sutrisno, 2023), so that it can help identify and resolve problems and evaluate performance (Mowen et al., 2018).

Muhammad Andy Hakim as Assistant Manager Human Resources Development PT Hutama Karya (Persero) explained that it is important to understand business processes in companies that use it database Centralization can simplify business workflows and reduce manual labor so that it is effective, efficient and competitive. The use of systems that are still manual causes several problems including difficulties in processing, storing, searching for data, delays in presenting information, time inefficiency, inaccuracies, data loss and increased workload for employees (Andharsaputri, 2021). By using an accounting information system you can increase efficiency, save on the company's internal operational costs and everything can run in an orderly manner, so that you can achieve what has been planned (www.uii.ac.id, 2022).

Like what happened at PT Nirwana Alabare Garment, the accounting information system is not yet well integrated, that is, recording is still occurring stock in warehouses using manual, there is no locking of material purchase transactions so this often happens double order, the accounting information system used is not easily understood by employees, especially managers, making it difficult for managers to make decisions because there is a lot of data presented and its accuracy is doubtful. Leaders who play a role in decision making must also check the manual data to provide proof.

Based on a presentation from the dean of the ITB School of Business and Management, Utomo Sarjono Putro, he said that in this digital era, companies are faced with rapid and constant changes that require strategic actions and decisions. Data as the core of strategy in decision making. Data is considered to be able to transform insights for business owners and managers into decisions that can grow the business (Gunawan, 2020)

In carrying out its operational activities, the company requires high levels of supervision from top management where there is often abuse of authority among employees, namely the occurrence of discrepancies in employee recruitment with Company Operational Standards (SOP) resulting in fraud such as charging fees for prospective employees which is caused by a lack of supervision from managerial parties. In this case, an internal control system is needed to minimize the occurrence of errors and fraud and to ensure that everyone in the company has followed the established procedures (Phornlaphatrachakorn, 2019).

Poor quality internal control can have an impact on reducing the quality of information (Bauer et al., 2018), and this can also result in inappropriate decision-making. When leaders cannot analyze or choose alternatives, it will be detrimental to the organization. Furthermore, what is no less important is the level of acceptance or understanding of subordinates as implementers of decisions. One of the reasons subordinates do not understand decisions is that they are not involved in the decision-making process (Hagu et al., 2023). In making a decision, employee involvement is a factor that is included in organizational culture (Amah, 2012).

Colquitt et al., 2023 in the Organizational Behavior Integration Model explain that organizational culture directly influences decision-making and organizational commitment. An unstable environment makes employee involvement a necessity, one that will be a major source of competitive advantage for organizations, namely developing employees to be committed, not because they are paid, but because they choose to be committed. Commitment from management to the company will provide good operational processes (Okniafita & Handayani, 2022).

Luthans (2006) in Siburian (2018) suggests that organizational commitment can be defined as (1) a strong desire to remain as a member of a particular organization; (2) the desire to strive hard according to the wishes of the organization; and (3) certain beliefs and acceptance of the organization's values and goals. Barney 1991 in Sek Khin, Wan Li Kuean & Kaur (2010) explain that companies that have resources with a sustainable competitive advantage model will produce added value for the company.

Organizations can also treat their employees well so that employees feel that their selfesteem, humanity, and job satisfaction are noticed by the company, so that their work attitude will be more positive towards their superiors, the company, and their duties and the tendency to leave the company will be reduced. A managerial role is needed to maintain employee relationships with the company. Meanwhile, problems that often arise at PT. Nirvana Alabare Garment namely low managerial commitment which is seen when carrying out all activities only as a routine, without any desire to direct employees to do the best they can so that the level of turnover high ranking employees. Increasing member commitment to the organization will encourage organizational members to try to work as hard as possible to achieve the expected results (Paramaartha, 2015).

Collaboration in decision-making will be greatly helped by the power used to influence all parties by organizational leaders so that the decisions taken are of higher quality (Paramaartha, 2015). However, sometimes what happens in companies is that the policies taken by managers are felt to be unable to provide employee satisfaction. This is felt by employees, both from a task distribution system that is unfair and less appropriate to employee abilities and the rewards given to employees.

Previous research conducted by Nurhayati (2018) found that accounting information systems influence PT decision-making. PLN (Persero) Generation of Northern Sumatra. The accounting information system in influencing decision-making is 97.3%. The accounting information system operates effectively in decision making, this is in line with the influence of the accounting information system on decision making.

Previous research conducted by Da Silva Nogueira & Jorge (2017) showed that there was a significant and positive relationship between internal control (including internal audit) which is the basis for financial and budget information, and its benefits for decision making.

The results of research conducted by Fadjar & Sardjudin (2020) show that management commitment and organizational culture influence managers' decision-making in implementing management accounting information systems.

Research by Elegbe & Ibikunle (2015) shows the results that participative decision-making systems increase employee commitment to organizational goals, give them job satisfaction and motivation, and increase organizational productivity but employees at lower levels of Nigerian organizational cadres are not allowed to take part in decision making. influence the strategic goals of the organization even though senior managers have a positive perception of participative decision-making and they see it as essential for managing today's organizations.

Based on this background description, it is necessary to conduct research regarding “The Influence of Implementing Accounting Information Systems, Internal Control Systems, Organizational Culture and Organizational Commitment on Managerial Decision Making at PT. Nirvana Alabare Garment”.

2. Research Methodology

Based on the explanation and research field, this type of research is descriptive and verification research. Where in this research it will be tested whether the accounting information system, internal control system, organizational culture, organizational commitment have an influence on managerial decision making at PT. Nirvana Alabare Garment. According to Sekaran & Bougie (2020) descriptive research is a type of research that is often designed to collect data that describes the characteristics of objects, events or situations. The research method used by the author is method cross sectional method. Study cross sectional is research that is only carried out at certain times (Silalahi, 2017). According to Sekaran & Bougie (2020) stated that cross sectional study is a study in which data is collected only once, perhaps over a period of days or weeks or months, to answer a question.

The target population in this research is the total number of managers in various divisions at PT. Nirvana Alabare Garment a total of 104 respondents consisting of general manager, manager, assistant manager, chief, supervisor and leader. The sampling technique in this study used a saturated sampling technique, where all the population in this study was sampled. The data collection techniques that researchers use are:

1. Observation, or by direct observation of the activities and conditions of PT. Nirvana Alabare Garment.

2. Interview, with PT. Nirvana Alabare Garment by holding direct questions and answers with Management to find out about the company profile and other supporting data needed in this research.

3. Questionnaire/questionnaire, containing questions and statements regarding the characteristics of the respondent. The questionnaire will be addressed to PT Management. Nirvana Alabare Garment.

4. Literature study is collecting data by studying books, papers, journals and other things homepage/website in order to obtain information related to theories and concepts related to the research problem or variables studied, namely accounting information systems, internal control systems, organizational culture, and organizational commitment to managerial decision making at PT. Nirvana Alabare Garment.

In carrying out this research, descriptive and verification research was carried out through data collection in the field. The data is then processed and analyzed to obtain a conclusion. To obtain research data, the research tool used in this research is a questionnaire. This questionnaire was prepared based on the variables contained in the research.

3. Results and Discussion

Table 1. Multicollinearity Assumption Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3,132	1,575		-1,989	,049		
	Accounting Information System	,057	,027	,125	2,122	,036	,990	1,010
	Internal Control System	,207	,065	,359	3,172	,002	,270	3,702
	Organizational culture	,126	,053	,296	2,384	,019	,225	4,451
	Organizational Commitment	,138	,061	,198	2,251	,026	,446	2,240

a. Dependent Variable: Managerial Decision Making

Source: Data Processing Results, 2024

Based on the data processing results presented in Table 1, it can be seen that there is no multicollinearity in the dimensions of the accounting information system, because it has value VIF equal to 1.010 (1.010 < 10). Likewise with other dimensions, namely the internal control system, amounting to 3.702 (3.702 < 10), organizational culture of 4,451 (4,451 < 10), and organizational commitment of 2,240 (2,240 < 10) all of which meet the required value of less than 10. So it can be concluded that there is no multicollinearity in each dimension examined in this research.

Table 2. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,800[a]	,641	,627	1,848	2,219

a. Predictors: (Constant), Organizational Commitment, Accounting Information System, Internal Control System, Organizational Culture
b. Dependent Variable: Managerial Decision Making

Source: Data Processing Results, 2024

Based on Table 2, the correlation value (r) is obtained accounting information system, internal control system, organizational culture and organizational commitment to managerial decision making at PT Nirwana Alabare Garment of 0.800. A value of 0.800 indicates that the strength of the correlation between accounting information system (X1), internal control system (X2), organizational culture (X3) and organizational commitment (X4) to variables managerial decision making (Y) is simultaneously included in the medium category. Referring to the correlation coefficient assessment according to Sugiyono (2022), the value of 0.800 is included in the interval 0,600-0,800 with a high level of relationship category.

The data above also shows the value of the coefficient of determination (R Square) of 0.641 or 64.1%. R Square is the result of squaring the correlation value. R value Square shows that the accounting information system (X1), internal control system (X2), organizational culture (X3) and organizational commitment (X4) each contributed 64.1% in creating managerial decision making, while the other 35.9% was contributed by other factors not examined in this research.

Table 3. Partial Test Results (t TEST)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Say.
1	(Constant)	-3,132	1,575		-1,989	,049
	Accounting Information System	,057	,027	,125	2,122	,036
	Internal Control System	,207	,065	,359	3,172	,002
	Organizational culture	,126	,053	,296	2,384	,019
	Organizational Commitment	,138	,061	,198	2,251	,026

a. Dependent Variable: Managerial Decision Making

Source: Data Processing Results, 2024

Table 4.41 partially explains that the results of the analysis contain four independent variables, namely accounting information system (X1), internal control system (X2), organizational culture (X3) and organizational commitment (X4) which has a t value count more than the t value table using a significance level of 0.05 with degrees of freedom (dk) N - 4 = 109 - 4 = 105 obtained t table amounted to 1,983 meaning that this dimension influences managerial decision making and Hthe rejected. In this research, it was partially concluded that:

1. There is a significant influence between accounting information system variables on managerial decision-making with a significance value of 0.036 < 0.050 and t_{count} = 2,122 > t_{table} = 1.983 so H_0 rejected and H_1 accepted.

2. There is a significant influence between the internal control system variables on managerial decision making with a significance value of 0.002 < 0.050 and t_{count} = 3,172 > t_{table} = 1.983 so H_0 rejected and H_1 accepted.

3. There is a significant influence between organizational culture dimensions on managerial decision-making with a significance value of 0.019 < 0.050 and t_{count} = 2,384 > t_{table} = 1.983 so H_0 rejected and H_1 accepted.

4. There is a significant influence between the dimensions of organizational commitment on managerial decision-making with a significance value of 0.026 < 0.050 and t_{count} = 2,251 > t_{table} = 1.983 so H_0 rejected and H_1 accepted.

Based on these four variables, three variables have a partially significant influence on managerial decision making namely the internal control system, organizational culture, and organizational commitment using a significance level of 0.050. Meanwhile, one variable is the accounting information system does not have a partially significant effect on managerial decision-making. The higher the level of significance used, the lower the level of confidence and influence managerial decision-making.

Table 4. Multiple Linear Regression Coefficient Test

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Say.
1	(Constant)	-3,132	1,575		-1,989	,049
	Accounting Information System	,057	,027	,125	2,122	,036
	Internal Control System	,207	,065	,359	3,172	,002
	Organizational culture	,126	,053	,296	2,384	,019
	Organizational Commitment	,138	,061	,198	2,251	,026

a. Dependent Variable: Managerial Decision Making

Source: Data Processing Results, 2018

From Table 4, constant values and multiple linear regression equations can be obtained to determine the effect internal control system, organizational culture and organizational commitment in creating managerial decision making. The multiple regression equation is the result of the equation from the process of determining the most accurate prediction equation from several predictors. The form of the equation is as follows:

$$. . . . +$$

$$= -3{,}132 + 0{,}057X_1 + 0{,}207X_2 + 0{,}126X_3 + 0{,}138X_4$$

Information:

AND = managerial decision making

X1.1 = accounting information system

X1.2 = internal control system

X1.3 = organizational culture

X1.4 = organizational commitment

The analysis results show a constant value of -3.132, meaning that if1 (accounting information system), X2 (internal control system), X3 (organizational culture), X4 (organizational commitment) is ignored then the level managerial decision making is -3.132. Coefficient value accounting information system (X1) is 0.057, which means that for every one unit increase in value accounting information system then it will increase the value managerial decision making of 0.057. Coefficient value internal control system (X2) is 0.207, which means that for every one unit increase in value internal control system then it will increase the value managerial decision making of 0.207. Coefficient value organizational culture (X3) is 0.126, which means that for every one unit increase in value organizational culture then it will increase the value managerial decision making of 0.126. Coefficient value organizational commitment (X4) is 0.138, which means that for every one unit increase in value organizational commitment then it will increase the value managerial decision making of 0.138.

DISCUSSION

The Influence of Accounting Information Systems on Managerial Decision Making

The accounting information system is the most important part of all the information required by management. This system is carefully planned, created, installed, managed and perfected to support decision-making (Syaharman, 2020). The accounting information system is used as a collection of resources in a company that works by collecting and managing company financial data into information needed by interested parties as a tool to support decision-making (Nurhayati, 2018).

The role of the accounting information system for the company, in this case, management, is very important, because the accounting information system together with other information systems provides the information that management needs as a basis for decision making in carrying out its actions. The role of the accounting information system is considered effective if it has made a major contribution to management in decision-making. Every company definitely needs information, especially accounting information that can explain the activities of a company Syaharman (2020).

In this research, the overall response of respondents was regarding the implementation of the accounting information system at PT Nirwana Alabare Garment which consists of six dimensions, namely hardware, software, brainware, database, procedure and communication networks have a good assessment from respondents and are in the high category. This means that these six dimensions can be used as a strategy to overcome decision-making problems at PT Nirwana Alabare Garment. Dimensions software get the highest rating. On dimensions software, PT Nirwana Alabare Garment has chosen an accounting information system that is easy to understand and is able to present information in a relevant and reliable manner, making it easier for employees to run the accounting information system.

The t test results show that there is a significant influence between accounting information system variables on managerial decision making with a significance value of 0.036 < 0.050. The accounting information system variable has a t valuecount = 2,122 greater than ttable = 1.983 so H_0 rejected and H_1 accepted. This is interpreted to mean that the accounting information system has a significant influence on managerial decision making.

The research results show that accounting information systems have a significant influence on decision making. This is supported by Nurhayati's (2018) research conducted at PT. PLN (PERSERO) North Sumatra Generation, then research conducted by Syaharman (2020) carried out at PT Walet Solusindo, as well as research conducted by Hakim & Herry Sutrisno (2023) carried out at PT NEID.

The Influence of Internal Control Systems on Managerial Decision-Making

Internal control includes policies, rules and steps established by management to provide reasonable assurance that financial reporting is reliable, operations are effective and efficient, and activities comply with applicable laws and regulations (Frazer, 2020). Basically, an internal control system is considered a management tool that functions to achieve performance targets, prevent loss or misuse of resources and furthermore helps ensure reliable reporting of financial information and budgets so that the organization complies with laws and regulations (Da Silva Nogueira & Jorge, 2017).

Weak internal control can influence managers' decisions, while quality internal control can direct a company to achieve its goals as well as provide assurance about the reliability of financial reporting and ensure compliance with applicable laws and regulations (Schroeder & Shepardson, 2016). This can help communicate reliable information to managerial parties and encourage them to have confidence and trust in the company's business (Yu et al., 2019).

Companies with good quality internal control can increase information asymmetry between managers and employees who do not have control in decision making. Internal control can improve the company's decision-making process and increase the success of decision-making. This can help maintain the managerial capacity to identify and exploit opportunities and resilience or the capacity to respond or adapt to unexpected risks and opportunities (Kinney, 2000). Success in determining good choices and alternative company activities can increase sustainable competitive advantage and company performance. Then, the quality of internal control has a positive effect on the success of managerial decision making (Phornlaphatrachakorn, 2019).

In this research, the overall response of respondents was regarding the implementation of the internal control system at PT Nirwana Alabare Garment which consists of five dimensions, namely control environment, risk assessment, control activities, information and communication and monitoring has a good assessment from respondents and is in the high category. This means that these five dimensions can be used as a strategy to overcome decision-making problems at PT Nirwana Alabare Garment. Dimensions information and communication get the highest rating. On dimensions information and communication, PT Nirwana Alabare Garment have carried out communication regarding goals and responsibilities in establishing good interactions in order to understand each other among the team and help increase each other's values of compliance. By implementing effective strategies in communication can help teams become more effective so Good communication between colleagues can give rise to new perspectives on how to solve problems or work together.

The t test results show that there is a significant influence between the variables internal control system on managerial decision making with a significance value of 0.002 <0.050. Variable internal control system has a t valuecount = 3,172 greater than ttable = 1.983 so H_0 rejected and H_1 accepted. This is interpreted to mean that the internal control system has a significant influence on managerial decision-making.

The research results show that the internal control system has a significant influence on decision-making. This is supported by research by Da Silva Nogueira & Jorge (2017) which was conducted in Portuguese cities, followed by research by Phornlaphatrachakorn (2019) which was conducted on the canned and processed food business in Thailand, and Moreira Monteiro et al., (2021) which was conducted using the SABI database which uses email addresses in Portugal.

The Influence of Organizational Culture on Managerial Decision Making

The concept of organizational culture is the core and main driver of understanding organizational behavior, including the decision-making process. Organizational culture involves the values, assumptions, thought patterns, common practices and traditions that are developed among staff and are reflected in their day-to-day behavior within the organization. Organizational culture has a significant influence on employee thought patterns and behavior, and therefore has a major impact on the decision-making process. Typically strong and positive organizational cultures encourage creativity, participation, teamwork, excellence, recognition, and risk-taking, all of which reflect positively on dynamics and decision-making processes.

A good organizational culture also encourages work-life balance, good communication, job satisfaction, and recognition. All of these factors benefit high performers especially those employees who have the ability and experience to contribute to the process of developing, assessing and selecting appropriate alternatives to address problematic issues. This adds to the evidence that organizational culture has an impact on the ability to make appropriate decisions. Basera (2013) in M. Al-Zufairi & Alenezi (2021).

The results of this study are consistent with what most research has found on the impact of organizational culture and leadership on decision making. A World Bank case study shows how implementing an organizational culture that is aligned with business needs has improved decision making and overall performance. Consistently, Jalal's (2017) research found that organizational culture has a direct positive relationship with decision making.

New leaders who are unable to adapt to the organizational culture may have problems with their team's performance. Organizational culture is a term that combines various elements, all of which are related to the work environment which ultimately influences employee performance. As mentioned by Jalal (2017), the decision-making process and work performance are two interrelated terms. Right decisions lead to better performance and better performance is an indicator of the right decisions taken either by managers at any managerial level or by employees in their daily work.

In this research, the overall response of respondents was regarding the implementation of organizational culture at PT Nirwana Alabare Garment which consists of eight dimensions, namely innovative, attention to detail, decisiveness, team-orientation, outcome-orientation, aggressiveness, supportiveness, and reward emphasis has a good assessment from respondents and is in the high category. This means that these eight dimensions can be used as a strategy to overcome decision-making problems at PT Nirwana Alabare Garment. Dimensions team-orientation get the highest rating. On dimensions team-orientation, PT Nirwana Alabare Garment already have Good teamwork to support the process of achieving company goals. Collaboration between fellow managers can build unity in improving performance. PT Nirwana Alabare Garment As a labor-intensive company, there is a link between each division, so it requires a managerial role that is able to communicate and collaborate well.

The t test results show that there is a significant influence between the variables organizational culture on managerial decision making with a significance value of 0.019 <0.050. Variable organizational culture has a t valuecount = 2,384 greater than ttable = 1.983 so H_0 rejected and H_1 accepted. This is interpreted to mean that organizational culture has a significant influence on managerial decision-making.

The research results show that organizational culture has a significant influence on decision making. This is supported by research by Fadjar & Sardjudin (2020) which was conducted on three, four and five star hotels in West Java province, followed by research by Chatterji & Sharieff (2015) which was conducted on public sector companies in India as well as research conducted by (Jalal, 2017) was carried out to 50 managers across age groups, job levels, organizations and in two different countries.

The Influence of Organizational Commitment on Managerial Decision Making

Commitment is one of the basic capital that must be created by superiors to be used to achieve organizational goals. If an organization is run without commitment, then organizational goals will be difficult to achieve. Growing commitment in an organization is important because commitment is related to performance (Rustini et al., 2015). Organizational commitment according to Murty & Hudiwinarsih (2012) can be interpreted as employee identification, loyalty and involvement in the organization (Shanty & Mayangsari, 2017).

Since employee participation in the decision-making process is still a topic of debate in the organizational context, it is important to identify the potential impact on employee commitment to the organization. This research seeks to address these concerns, and the findings reveal a positive impact of employee participation in all three aspects of organizational commitment, indicating that increasing employee involvement in decision making can increase their commitment and sustainability to the organization. organization. The results are also in accordance with the observation that employee involvement also increases their influence in the organization (Ohana et al., 2013; Farooq et al., 2019 in Naji Taher Sanad & S. Anitha, 2021). These findings indicate that employee perspectives should be considered in organizational decision making, thereby leading to improved employee performance.

Based on social exchange theory, employees who are allowed to participate in decision-making feel valued and respected by the company, thereby increasing motivation and commitment to the organization (AlKahtani et al., 2021). In addition, self-determination theory states that involvement in decision making can fulfill employees' needs for autonomy, competence, and connectedness, which can contribute to psychological well-being and positive work attitudes (Ryan & Deci, 2000 in Ichdan et al., 2023).

This research has several implications for managers. First, managers must involve employees in the decision-making process to gain their commitment to the organization's ultimate goals and objectives and to complete tasks within a specified time and at minimal cost. Second, employees must take part in organizational decision making because they will implement those decisions and strategies, and the more involved they are, the more efficient their performance will be.

In this research, the overall response of respondents was regarding the implementation of organizational commitment at PT Nirwana Alabare Garment which consists of three dimensions, namely affective commitment, continuance commitment and normative commitment has a good assessment from respondents and is in the high category. This means that these three dimensions can be used as a strategy to overcome decision-making problems at PT Nirwana Alabare Garment. Dimensions normative commitment get the highest rating. On dimensions normative commitment, employee of PT Nirwana Alabare Garment tend to have lower intentions to leave the company and greater intentions to remain employed by the company for a longer time.

The t test results show that there is a significant influence between the organizational commitment variable on managerial decision making with a significance value of $0.026 < 0.050$. The organizational commitment variable has a t valuecount = 2,251 greater than ttable = 1.983 so H_0 rejected and H_1 accepted. This is interpreted that organizational commitment significant influence on managerial decision making.

The research results show that organizational commitment has a significant influence on decision-making. This is supported by the research of Fadjar & Sardjudin (2020) which was carried out at three, four and five star hotels in West Java province, then the research of Paramaartha, (2015) which was carried out at the BPK Penabur Elementary School in Jakarta and the research of Ichdan et al., (2023)) conducted to city officials from the regional province of Lampung.

4. Conclusion

Based on the results of research that has been carried out using descriptive and verification analysis as well as multiple regression analysis techniques, between accounting information systems, internal control systems, organizational culture, and organizational commitment to managerial decision making at PT Nirwana Alabare Garment, then from this research the following conclusions can be drawn:

1. Accounting information systems have a significant influence on managerial decision making. Based on research, it is known that the t test results show a probability value smaller than the significance level, namely 0.036 < 0.050. This shows that the independent variable partially has a significant effect on the dependent variable.

2. The internal control system has a significant influence on managerial decision making. Based on research, it is known that the t test results show a probability value smaller than the significance level, namely 0.002 < 0.050. This shows that the independent variable partially has a significant effect on the dependent variable.

3. Organizational culture significant influence on managerial decision making. Based on research, it is known that the t test results show a probability value smaller than the significance level, namely 0.019 < 0.050. This shows that the independent variable partially has a significant effect on the dependent variable.

4. Organizational commitment significant influence on managerial decision making. Based on research, it is known that the t test results show a probability value smaller than the significance level, namely 0.0 < 0.050. This shows that the independent variable partially has a significant effect on the dependent variable.

5. The results of the research that has been carried out show that there is a significant influence between accounting information systems, internal control systems, organizational culture, and organizational commitment towards managerial decision-making at PT Nirwana Alabare Garment. Thus it can be concluded that accounting information systems, internal control systems, organizational culture, and organizational commitment has a positive value so that it influences managerial decision-making.

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